

AGENDA

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

Joint Regular Board Meeting
West Valley Fire District
825 NE Main St.
Willamina, OR 97396

January 9, 2020 at 6:00 pm

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Minutes/All Agencies
5. Financial Report
 - A. Sheridan
 - B. SW Polk
 - C. West Valley
6. Audience Participation
7. Old Business
 - A. Fire & EMS Coalition.....ALL.....Discussion
 - B. General Operating Levy.....WVFD.....Discussion
 - i. Minutes
 - C. Fire Authority Model.....ALL.....Discussion/Action
 - D. Budget Resolution for S1901.....SW Polk.....Discussion/Action
 - E. SDAO Conference.....ALL.....Discussion
 - i. Attendees- Scot Breeden for SFD, Rod Watson for SW Polk, Chris Greenhill and Rick Mishler for WVFD
8. New Business
 - A. Resignation of Director Dennis Grauer.....SFD.....Discussion/Action
 - B. Invitation to Bid Draft.....SW Polk.....Discussion
 - C. Apparatus Purchase..... SFD and SW Polk.....Discussion/Action
 - i. SFD Staff Report
 - ii. SW Polk Staff Report
 - D. 2018-2019 Audit.....SFD.....Discussion
 - i. Auditor will present in February
9. Chief's Report
10. Director comments and/or agenda items for next month
11. Adjournment
 - a. Next meeting February 13, 2020 at Sheridan Fire District

**Sheridan/SW Polk/West Valley Fire Districts
Joint Regular Board Meeting
275 N Pacific Hwy W
Rickreall, OR 97371
December 12, 2019 – 6:00 p.m.**

ROLL CALL

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

Sheridan Fire District

Scot Breeden
Tammy Heidt
Dennis Grauer
Brice Ingram (Absent)
Dennis Rogers

SW Polk Fire District

Rod Watson (Absent)
Bob Davis
Keith Moore
Frank Pender
Bruce Sigloh

West Valley Fire District

Chirs Greenhill
Rick Mishler
Gary Brooks
Don Shelton (Absent)
Roy Whitman

Audience

Susan Shephard
Ashley Hartlow
Tom Prescott
Les Thomas
Brad Weaver
Jake Rosenbalm
RC Mock
Jake Gillins

Vice President Frank Pender, SW Polk, opened the meeting at 6:00 pm.

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

FLAG SALUTE

Vice President Frank Pender swore in of new SW Polk Board Director, Bruce Sigloh.

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Approval of Minutes - All agencies

Corrections needing to be made to minutes. “Gary Rogers” is not a board member. Name is combination of two names and needs to be corrected. Bruce Sigloh needs to be removed from last roll call, as he had not been sworn in yet.

SFD/SW Polk/WVFD

Motion: Dennis Rogers

Second: Chris Greenhill

Move to approve the minutes from the joint board meeting with the above corrections made.

Motion passed.

SFD: Heidt; aye Breeden; aye Rogers; aye Grauer; aye Ingram; absent

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

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

Financial Report – All agencies

Concern was expressed about Sheridan’s financials due to the 40% from West Valley and 20% from SW Polk not being reimbursed to Sheridan yet for the shared expenses. Chief Hertel clarified that this will be rectified after the December payroll, balancing everything by the January meeting.

SFD

Motion: Tammy Heidt

Second: Dennis Grauer

Move to approve the financial report as written. Motion passed.

Heidt; aye Breeden; aye Rogers; aye Grauer; aye Ingram; absent

SW Polk

Motion: Keith Moore

Second: Bruce Sigloh

Move to approve the financial report as written. Motion passed.

Discussion: Keith Moore declares a potential conflict of interest with check 6072. Chief Hertel clarifies that the principle and interest bond payment was taken out of capital projects instead of the tax account and the finance office is in the process of correcting that.

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

WVFD

Motion: Rick Mishler

Second: Roy Whitman

Move to approve the financial report as written. Motion passed.

Discussion: A question was posed about a bill from Sierra Springs for over \$400. It was explained that this was for coffee and bottled water and that should be the final payment to Sierra Springs as it was recognized that this was a large expense. Other payments that were noted were the fuel expenses and the professional fees including Systems Design (the billing company) and the feasibility study.

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

AUDIENCE PARTICIPATION

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OLD BUSINESS

Fire & EMS Coalition – All

Reviewed Fire & EMS Coalition minutes. President Breeden read a letter from the City of Dallas announcing that they will be withdrawing from the coalition. The suggestion was made that either the oversight committee can continue the work the coalition was doing, or other neighboring agencies can be invited to participate in the coalition.

General Operating Levy – WVFD

Previous workshop minutes reviewed. Workshops continue to be scheduled to work towards a potential levy.

WVFD

Motion: Chris Greenhill Second: Roy Whitman

Move to approve the workshop minutes as written. Motion passed.

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

Fire Authority Model – All

Concern was expressed that the three districts are moving too fast at coming together. Finances were also brought up as a concern. A request was made for a workshop for the boards to learn more about how close to a fire authority the three districts currently are, what exactly the fire authority would entail and what it would look like down the road. The importance of a unified message going to the public from staff, volunteers, and board members was stated. Chief Hertel announced an all member meeting that will be held on Dec 18th, 2019 that 2 board members from each district are welcome to attend. This meeting will allow all members to express concerns, acknowledge accomplishments, and plan for the next six months. Conversation tabled until next meeting.

**Recess for public hearing regarding Cost Recovery and Ambulance Billing Ordinance 19-01–
ALL**

Ordinance drafts for all three districts present to the boards.

WVFD

Motion: Rick Mishler Second: Roy Whitman

Move to read Ordinance 19-01 by title only and adopt the ordinance. Motion passed.

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

Reading #3 of Ordinance 19-01 by title only by President Greenhill.

This was the third and final reading.

SFD

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**Motion: Dennis Rogers Second: Dennis Grauer
Move to read Ordinance 19-01 by title only and adopt the ordinance. Motion passed.
Heidt; aye Breedon; aye Rogers; aye Grauer; aye Ingram; absent**

Reading #3 of Ordinance 19-01 by title only by President Breedon.

This was the third and final reading.

SW Polk

**Motion: Bob Davis Second: Keith Moore
Move to read Ordinance 19-01 by title only and adopt the ordinance. Motion passed.
Watson; absent Davis; aye Pender; aye Moore; aye Sigloh; aye**

Reading #3 of Ordinance 19-01 by title only by Vice President Pender.

This was the third and final reading.

There was no public comment for any of the three districts.

Public hearing closed.

Fire Chief Performance Review- ALL

Reminder given to get Chief Hertel's reviews to Administrative Assistant, Mariah Prescott for the next oversight committee meeting on Dec 18th. Those reviews will be tallied and consolidated to one final review.

NEW BUSINESS

SDAO 2020 Conference - ALL

Flier for conference was reviewed. Last year the three Board Chairman and Chief Hertel attended. The three districts have reserved six total spots, one for each Board Chairman and one for Chief Hertel, Chief Schulze and Chief Thomas.

Budget Resolution for S1901- SW Polk

Budget Resolution will be coming next meeting to reallocate funds from the contingency to the capital fund to cover the new staff vehicle due to the vehicle expenses coming in later than anticipated.

Ambulance User Fee; Rate Schedule Resolution- SFD and WVFD

Resolution presented to the Boards. Both districts adopted resolutions in the 2013-2014 budget year that were the same rates. Both resolutions also had a 3% annual cost of living increase. Sheridan kept up to date with this increase, however West Valley did not. The new rates are an increase as the cost of

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living increases did not keep up with local rates. Local rates and cost increases were considered when choosing these fees. Non-ambulance related services will be covered by the cost-recovery ordinance.

WVFD

Motion: Roy Whitman Second: Gary Brooks
Move to adopt Resolution 19-02. Motion passed.
Brooks; aye Greenhill; aye Mishler; aye Shelton; absent Whitman; aye

SFD

Motion: Dennis Rogers Second: Dennis Grauer
Move to adopt Resolution 19-02. Motion passed.
Heidt; aye Breeden; aye Rogers; aye Grauer; aye Ingram; absent

Deferred Compensation Plan

Sheridan currently has a deferred compensation plan available to their staff. West Valley does not have one, however if moved by Sheridan’s Board, West Valley staff could enroll in Sheridan’s plan. The plan does not cost the districts anything out of pocket.

Motion: Dennis Rogers Second: Tammy Heidt
Move to allow West Valley members to join Sheridan’s deferred compensation plan. Motion passed.
Heidt; aye Breeden; aye Rogers; aye Grauer; aye Ingram; absent

Chiefs Report

Chief Weaver SW Polk report

Reviewed number and types of calls. Chief Weaver expressed the districts appreciation for the new staff vehicle. They are waiting on one more part and it will be complete by the first of the year.

Fred Hertel, Fire Chief

Chief Hertel expressed his appreciated for the deferred compensation plan to set the staff up well. There is a new senate bill for a harassment and bullying policy. Lexipol has already addressed and adopted this policy. Two presentations were included in the board packets regarding new legislations that will impact the districts including Senate Bill 2005 regarding paid sick leave, similar to workers’ compensation insurance. This bill also includes a new definition of family that is more broad than the current definition, allowing the workers to determine who they consider family. This covers every employee in the state. Written Chief’s Report reviewed.

DIRECTORS COMMENTS AND/OR AGENDA ITEMS FOR NEXT MONTH

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Lexipol mission, vision, and values, policy 102.3 p. 2, 200.3.5, and the fire instructors association only included SW Polk. Some of this was intentional because some of that has not been established for Sheridan and West Valley yet. These will be corrected in the future.

Oregon Fire Chiefs' Association – Health and Safety Division is a membership focused on the safety and health of the firefighters based on data and statistics. The districts use this to information to ensure the staff are

FCI inmates donated money to the Giving Trees for Sheridan and Willamina. \$1837 was donated from the inmates and the Sheridan Fire Volunteer Association donated another \$200. This covered 20 Sheridan children and 20 Willamina children from the Giving Trees.

SW Polk and Sheridan Fire Districts participated in Toys for Tots at the Dallas Walmart. Many bags full of toys and cash donations were collected for Toys for Tots for both districts.

Board Members are struggling to get access to Lexipol access. Chief Thomas will work on ensuring everyone has access.

There is an event going on at Perrydale High School on Dec 16th at 6 pm regarding safety concerns of the Highway 22 and Perrydale Rd. intersection. ODOT has been contacted but showed little concern for the area. There have been several fatal accidents in this intersection. The committee hosting this event would like SW Polk Fire representatives present at the event.

Next Meeting; January 9th, 2019 at 6 pm at West Valley Fire District.

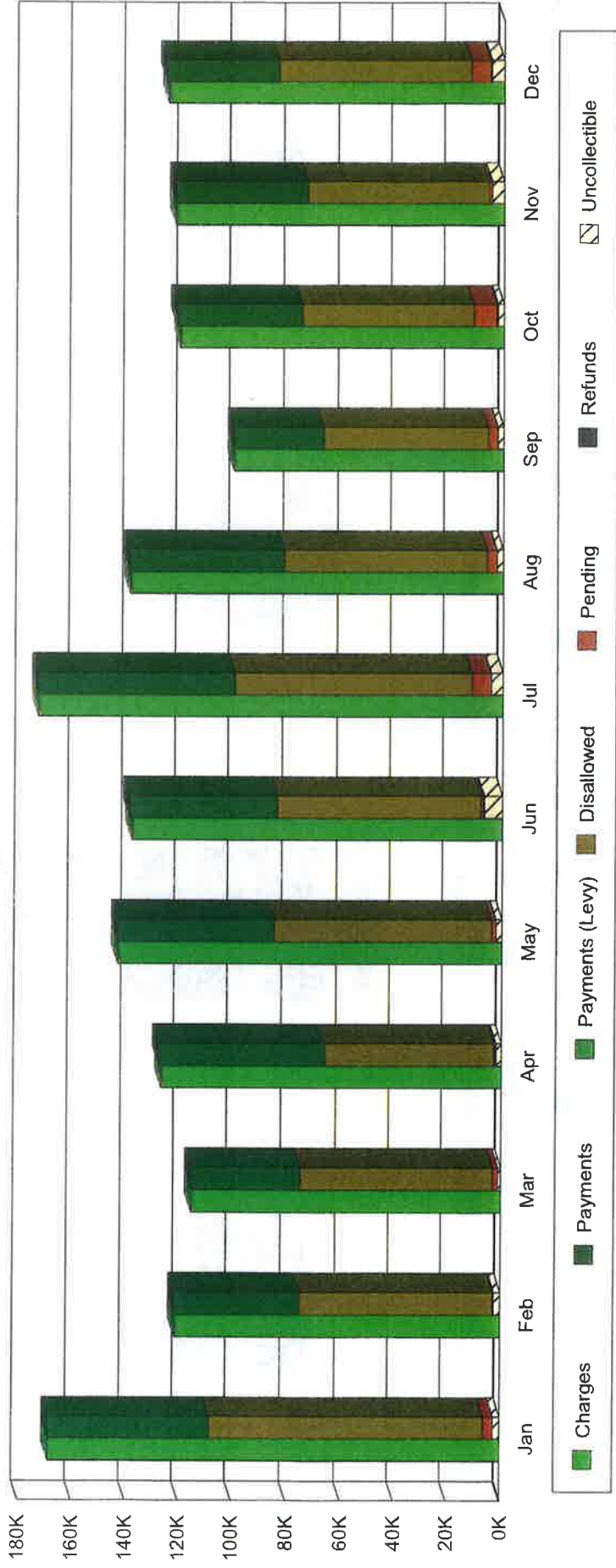
Meeting adjourned at 7:47 pm.

Respectfully submitted,

Mariah Prescott

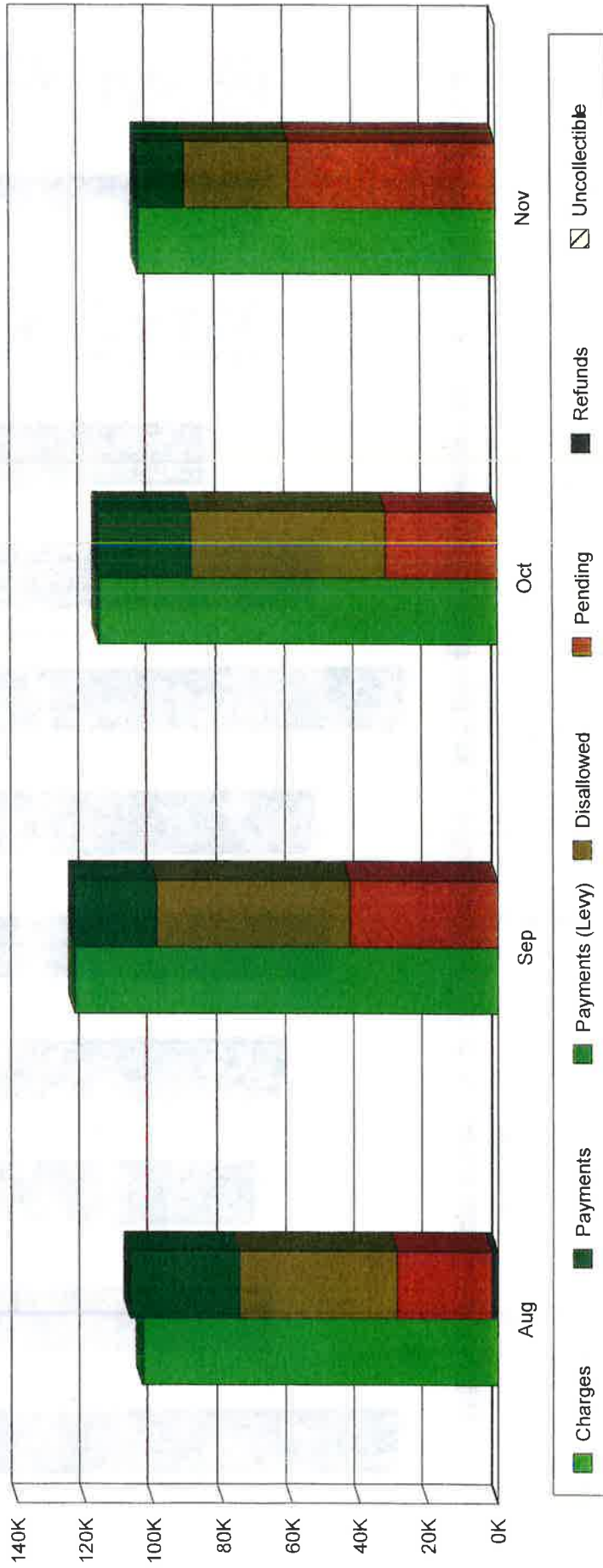
Sheridan Fire District 2018 ANNUAL COLLECTION STATISTICS

Month	Charges	Payments	% Payments	Payments (Levy)	%	Disallowed	%	Uncollected	%	Refunds	%	Pending	%
January	\$168,708.06	\$60,489.95	36%	\$0.00	0%	\$102,187.57	61%	\$2,523.10	1%	\$0.00	0.00	\$3,507.44	2%
February	\$121,519.88	\$46,250.22	38%	\$0.00	0%	\$72,455.81	60%	\$2,435.42	2%	\$0.00	0.00	\$378.43	0%
March	\$115,346.90	\$40,353.89	35%	\$0.00	0%	\$71,990.29	62%	\$1,128.98	1%	\$0.00	0.00	\$1,873.74	2%
April	\$126,974.96	\$61,793.90	49%	\$0.00	0%	\$63,233.26	50%	\$2,057.70	2%	\$493.37	0.39	\$383.47	0%
May	\$143,334.76	\$58,207.83	41%	\$0.00	0%	\$81,226.81	57%	\$2,250.52	2%	\$0.00	0.00	\$1,649.60	1%
June	\$138,276.54	\$55,236.23	40%	\$0.00	0%	\$75,898.07	55%	\$6,815.44	5%	\$462.62	0.33	\$789.42	1%
July	\$173,456.30	\$73,595.83	42%	\$0.00	0%	\$88,394.44	51%	\$4,498.82	3%	\$0.00	0.00	\$6,967.21	4%
August	\$139,231.48	\$57,583.89	41%	\$0.00	0%	\$75,690.58	54%	\$2,425.73	2%	\$83.76	0.06	\$3,615.04	3%
September	\$100,295.72	\$32,934.82	33%	\$0.00	0%	\$61,567.98	61%	\$2,266.11	2%	\$0.00	0.00	\$3,526.81	4%
October	\$120,726.14	\$46,559.76	39%	\$0.00	0%	\$64,339.38	53%	\$2,233.30	2%	\$622.70	0.52	\$8,216.40	7%
November	\$122,516.90	\$49,126.77	40%	\$0.00	0%	\$67,913.85	55%	\$4,551.35	4%	\$0.00	0.00	\$924.93	1%
December	\$125,378.60	\$42,155.88	34%	\$0.00	0%	\$71,927.12	57%	\$4,734.59	4%	\$439.37	0.35	\$7,000.38	6%
Annual Total	\$1,595,766.24	\$624,288.97	39.1%	\$0.00	0.0%	\$896,825.16	56.2%	\$37,921.06	2.4%	\$2,101.82	0.1%	\$38,832.87	2.4%



Sheridan Fire District 2019 ANNUAL COLLECTION STATISTICS

Month	Charges	Payments	% Payments	Payments (Levy)	% Disallowed	Uncollected	% Refunds	Refunds	% Pending	Pending	%
August	\$103,177.52	\$31,465.64	30%	\$0.00	0%	\$0.00	0%	\$1,800.32	1.74	\$27,271.73	26%
September	\$122,968.58	\$23,997.14	20%	\$0.00	0%	\$0.00	0%	\$0.00	0.00	\$42,788.73	35%
October	\$115,614.19	\$26,762.73	23%	\$0.00	0%	\$0.00	0%	\$0.00	0.00	\$32,132.05	28%
November	\$103,893.18	\$13,606.23	13%	\$0.00	0%	\$0.00	0%	\$0.00	0.00	\$60,122.40	58%
Annual Total	\$445,653.47	\$95,831.74	21.5%	\$0.00	0.0%	\$189,307.14	42.5%	\$1,800.32	0.4%	\$162,314.91	36.4%



Sheridan Fire District

Cash Report Fund Balance
December 31, 2019

For January 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
Checking/First Federal	\$ 129,435.28	\$162,432.67	-\$224,926.67	\$0.00	\$0.00	\$ 66,941.28 ✓
LGIP	\$ 1,133,912.85	\$16,726.21	-\$50,000.00	\$2,187.40	-\$0.05	\$ 1,102,826.41 ✓
Checking/US Bank	\$ 198,974.63	\$36,499.47	-\$75,000.00	\$1.46	\$0.00	\$ 160,475.56 ✓
Petty Cash	\$ 56.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 56.00 ✓
Totals	\$ 1,462,378.76	\$215,658.35	\$ (349,926.67)	\$ 2,188.86	\$ (0.05)	\$ 1,330,299.25

✓ Indicates reconciled to statement

Sheridan Rural Fire Protection District
Profit & Loss
 December 2019

	Dec 19
Income	
R1 · General Fund revenue	
Current Taxes	32,505.16
Yamhill/Polk Prior Taxes	446.36
403000 · Interest Income	1.46
403002 · Interest Earned Taxes	2,202.66
404000 · Misc. Income	150.00
407000 · User Fees	46,163.48
Total R1 · General Fund revenue	81,469.12
Total Income	81,469.12
Gross Profit	81,469.12
Expense	
001 · General Fund	
02 · Material and Services	
Dispatch & Radio Services	2,482.25
Equipment	-6,035.86
Equipment Testing	1,138.60
General Supplies	564.36
Miscellaneous	1,900.32
PPE & Uniforms	4,847.77
Professional Fees	3,614.55
Repairs & Maintenance	10,965.99
Travel & Education	-554.54
Utilities	2,464.41
200650 · EMS Supplies	1,075.98
200800 · Insurance	-27.00
Total 02 · Material and Services	22,436.83
Total 001 · General Fund	22,436.83
01 · Payroll	
Administrative Staff	64,403.89
Firefighter/Paramedic & EMT's	
100056 · Paramedic	41,358.19
Total Firefighter/Paramedic & EMT's	41,358.19
100057 · Payroll Expenses -Over Time -	5,030.76
100060 · RV Reimbursement	2,420.00
104500 · Workers' Compensation	52.09
104600 · Health Insurance	27,964.13
104700 · FICA	8,503.56
104800 · PERS	42,205.97
104900 · Unemployment Insurance	70.78
01 · Payroll - Other	-0.04
Total 01 · Payroll	192,009.33
Total Expense	214,446.16
Net Income	-132,977.04

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

5:52 PM
 01/06/20
 Cash Basis

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Income				
R1 · General Fund revenue				
Contractual Services	0.00	797,000.00	-797,000.00	0.0%
Current Taxes	634,775.47	653,000.00	-18,224.53	97.2%
Yamhill/Polk Prior Taxes	8,933.00	20,000.00	-11,067.00	44.7%
401501 · General Fund Beginning Balance	768,656.00	550,000.00	218,656.00	139.8%
403000 · Interest Income	7.53			
403002 · Interest Earned Taxes	13,961.90			
404000 · Misc. Income	2,580.00	64,000.00	-61,420.00	4.0%
407000 · User Fees	295,424.35	650,000.00	-354,575.65	45.4%
Total R1 · General Fund revenue	1,724,338.25	2,734,000.00	-1,009,661.75	63.1%
R5 · Gen. Equipment Reserve Fund				
3200050 · G.E.R. ending balance	427,525.00	392,525.00	35,000.00	108.9%
4050050 · G.E.R. Transfer Gen-Fund	0.00	25,000.00	-25,000.00	0.0%
Total R5 · Gen. Equipment Reserve Fund	427,525.00	417,525.00	10,000.00	102.4%
R7 · John Fancher Memorial Fund Rev.				
3200070 · J.F.M. Ending fund bal.	5,327.00	5,427.00	-100.00	98.2%
Total R7 · John Fancher Memorial Fund Rev.	5,327.00	5,427.00	-100.00	98.2%
R8 · Building Maint. Fund Revenue				
Seismic Grant Income	0.00	1,310,470.00	-1,310,470.00	0.0%
3200080 · B.M. F. Ending Fund Balance	304,256.00	304,256.00	0.00	100.0%
Total R8 · Building Maint. Fund Revenue	304,256.00	1,614,726.00	-1,310,470.00	18.8%
R9 · Station 9 Spending Authority				
Total Income	2,461,446.25	4,798,678.00	-2,337,231.75	51.3%
Gross Profit	2,461,446.25	4,798,678.00	-2,337,231.75	51.3%

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

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Expense				
001 · General Fund				
02 · Material and Services				
Dispatch & Radio Services	14,893.50	33,000.00	-18,106.50	45.1%
Equipment	-518.34	26,000.00	-26,518.34	-2.0%
Equipment Testing	5,589.01	20,000.00	-14,410.99	27.9%
General Supplies	4,489.87	25,000.00	-20,510.13	18.0%
Grant	0.00	20,000.00	-20,000.00	0.0%
Miscellaneous	5,706.79	10,500.00	-4,793.21	54.4%
PPE & Uniforms	7,769.65	31,500.00	-23,730.35	24.7%
Professional Fees	39,675.29	35,000.00	4,675.29	113.4%
Repairs & Maintenance	63,719.50	100,000.00	-36,280.50	63.7%
Travel & Education	3,793.31	25,000.00	-21,206.69	15.2%
Utilities	15,297.94	30,500.00	-15,202.06	50.2%
200650 · EMS Supplies	14,091.80	25,000.00	-10,908.20	56.4%
200800 · Insurance	6,033.00	35,000.00	-28,967.00	17.2%
Total 02 · Material and Services	180,541.32	416,500.00	-235,958.68	43.3%
05 · Transfers				
500300 · Building Maintenance	0.00	25,000.00	-25,000.00	0.0%
500600 · General Equip. Reserve Fund	0.00	25,000.00	-25,000.00	0.0%
Total 05 · Transfers	0.00	50,000.00	-50,000.00	0.0%
06 · Contingency				
600100 · Contingency	0.00	50,000.00	-50,000.00	0.0%
Total 06 · Contingency	0.00	50,000.00	-50,000.00	0.0%
Total 001 · General Fund	180,541.32	516,500.00	-335,958.68	35.0%

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

5:52 PM
 01/06/20
 Cash Basis

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
005 · General Equipment Reserve Fund				
310151 · Total Gen Eq Res UEFB	0.00	417,525.00	-417,525.00	0.0%
Total 005 · General Equipment Reserve Fund	0.00	417,525.00	-417,525.00	0.0%
007 · John Fancher Memorial				
2100070 · J.F.M. Individual Awards	0.00	200.00	-200.00	0.0%
2100071 · Total J Fancher Memorial UEFB	0.00	5,227.00	-5,227.00	0.0%
Total 007 · John Fancher Memorial	0.00	5,427.00	-5,427.00	0.0%
008 · Building Maint. Fund				
Seismic Grant Upgrades	0.00	1,310,470.00	-1,310,470.00	0.0%
2100080 · B.M.F. Repair and Upkeep Bldg.	0.00	250,000.00	-250,000.00	0.0%
2100081 · Total Building Maint UEFB	0.00	54,256.00	-54,256.00	0.0%
Total 008 · Building Maint. Fund	0.00	1,614,726.00	-1,614,726.00	0.0%
009 · St. 9 Spending Authority				
2100090 · Appreciation Program	1,826.79	27,000.00	-25,173.21	6.8%
Total 009 · St. 9 Spending Authority	1,826.79	27,000.00	-25,173.21	6.8%
01 · Payroll				
Administrative Staff				
100050 · Fire Chief	60,499.55			
100054 · District Clerk	39,833.36			
100058 · Deputy Chief	53,335.98			
Administrative Staff - Other	159,588.39	637,000.00	-477,411.61	25.1%
Total Administrative Staff	313,257.28	637,000.00	-323,742.72	49.2%
Firefighter/Paramedic & EMT's				
100056 · Paramedic	258,791.81			
Firefighter/Paramedic & EMT's - Other	0.00	684,000.00	-684,000.00	0.0%
Total Firefighter/Paramedic & EMT's	258,791.81	684,000.00	-425,208.19	37.8%

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

5:52 PM
 01/06/20
 Cash Basis

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
100057 · Payroll Expenses -Over Time -	20,302.75	50,000.00	-29,697.25	40.6%
100060 · RV Reimbursement	5,870.00	50,000.00	-44,130.00	11.7%
100061 · Part-Time	14,259.95	10,000.00	4,259.95	142.6%
104500 · Workers' Compensation	52,419.72	25,000.00	27,419.72	209.7%
104600 · Health Insurance	134,550.10	310,000.00	-175,449.90	43.4%
104700 · FICA	46,573.33	110,000.00	-63,426.67	42.3%
104800 · PERS	105,699.60	210,000.00	-104,300.40	50.3%
104900 · Unemployment Insurance	416.70	1,500.00	-1,083.30	27.8%
01 · Payroll - Other	-0.03			
Total 01 · Payroll	952,141.21	2,087,500.00	-1,135,358.79	45.6%
07 · Unappropriated EFB				
70000 · UEFB	0.00	130,000.00	-130,000.00	0.0%
Total 07 · Unappropriated EFB	0.00	130,000.00	-130,000.00	0.0%
Total Expense	1,134,509.32	4,798,678.00	-3,664,168.68	23.6%
Net Income	1,326,936.93	0.00	1,326,936.93	100.0%

Sheridan Rural Fire Protection District

Check Detail

December 2019

Type	Num	Date	Name	Account	Paid Amount
Check		12/02/2019		101500 · LGIP/5354	
				200900 · Prof Services and Elections	-0.05
TOTAL					-0.05
Liability Check		12/10/2019	QuickBooks Payroll Se...	18072 · First Federal	
				Payroll Expenses	-1.75
				Payroll Expenses	-1.50
				Payroll Expenses	-109.00
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-310.00
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-55.62
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-55.62
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-237.83
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-237.83
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-259.00
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-0.48
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-0.48
			QuickBooks Payroll Serv...	2110 · Direct Deposit Liabilities	-2,969.20
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-3.84
TOTAL					-4,242.15
Paycheck		12/11/2019	Schulze, Damon R	18072 · First Federal	
				100058 · Deputy Chief	-1,816.78
				100058 · Deputy Chief	-2,019.20
				104500 · Workers' Compensation	-0.48
				2100 · Payroll Liabilities	0.48
				2100 · Payroll Liabilities	0.48
				2100 · Payroll Liabilities	3.84
				2100 · Payroll Liabilities	310.00
				104700 · FICA	-237.84
				2100 · Payroll Liabilities	237.84
				2100 · Payroll Liabilities	237.84
				104700 · FICA	-55.62
				2100 · Payroll Liabilities	55.62
				2100 · Payroll Liabilities	55.62
				2100 · Payroll Liabilities	259.00
				2110 · Direct Deposit Liabilities	2,969.20
TOTAL					0.00
Liability Check		12/30/2019	QuickBooks Payroll Se...	18072 · First Federal	
				Payroll Expenses	-35.00
				Payroll Expenses	-30.00
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-11,071.00
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-1,556.16
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-1,556.16
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-6,653.95
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-6,653.95
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-7,215.00
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-51.61
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-51.61
			QuickBooks Payroll Serv...	2110 · Direct Deposit Liabilities	-77,813.21
			QuickBooks Payroll Serv...	2100 · Payroll Liabilities	-106.47
TOTAL					-112,794.12

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Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
Paycheck		12/31/2019	Breeden, Judy L	18072 · First Federal	
				100054 · District Clerk	-4,666.67
				104600 · Health Insurance	-2,208.70
				2100 · Payroll Liabilities	2,208.70
				2100 · Payroll Liabilities	27.56
				2100 · Payroll Liabilities	400.00
				2100 · Payroll Liabilities	95.81
				2100 · Payroll Liabilities	4.27
				104500 · Workers' Compensation	-2.33
				2100 · Payroll Liabilities	2.33
				2100 · Payroll Liabilities	2.33
				2100 · Payroll Liabilities	278.00
				104700 · FICA	-289.34
				2100 · Payroll Liabilities	289.34
				2100 · Payroll Liabilities	289.34
				104700 · FICA	-67.66
				2100 · Payroll Liabilities	67.66
				2100 · Payroll Liabilities	67.66
				2100 · Payroll Liabilities	249.00
				2110 · Direct Deposit Liabilities	3,252.70
TOTAL					0.00
Paycheck		12/31/2019	Crowe, Jason R	18072 · First Federal	
				Administrative Staff	-6,250.00
				Administrative Staff	-927.36
				100056 · Paramedic	-51.52
				100056 · Paramedic	-100.00
				202300 · Telephone	-35.00
				2100 · Payroll Liabilities	6.52
				104600 · Health Insurance	-2,206.23
				2100 · Payroll Liabilities	2,206.23
				104500 · Workers' Compensation	-3.19
				2100 · Payroll Liabilities	3.19
				2100 · Payroll Liabilities	3.19
				2100 · Payroll Liabilities	7.33
				2100 · Payroll Liabilities	687.00
				104700 · FICA	-454.39
				2100 · Payroll Liabilities	454.39
				2100 · Payroll Liabilities	454.39
				104700 · FICA	-106.27
				2100 · Payroll Liabilities	106.27
				2100 · Payroll Liabilities	106.27
				2100 · Payroll Liabilities	516.00
				2110 · Direct Deposit Liabilities	5,583.18
TOTAL					0.00
Paycheck		12/31/2019	Cummins, Daniel L	18072 · First Federal	
				100056 · Paramedic	-3,781.17
				100057 · Payroll Expenses -Over Time -	-1,163.60
				100056 · Paramedic	-100.00
				104600 · Health Insurance	-767.41
				2100 · Payroll Liabilities	767.41
				2100 · Payroll Liabilities	70.00
				104500 · Workers' Compensation	-2.59
				2100 · Payroll Liabilities	2.59
				2100 · Payroll Liabilities	2.59
				2100 · Payroll Liabilities	5.04
				2100 · Payroll Liabilities	245.00
				104700 · FICA	-312.77
				2100 · Payroll Liabilities	312.77
				2100 · Payroll Liabilities	312.77

Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
				104700 · FICA	-73.15
				2100 · Payroll Liabilities	73.15
				2100 · Payroll Liabilities	73.15
				2100 · Payroll Liabilities	271.00
				2110 · Direct Deposit Liabilities	4,065.22
TOTAL					0.00
Paycheck	12/31/2019	Elliott, Michael R	18072 · First Federal		
				100056 · Paramedic	-3,785.47
				100056 · Paramedic	-420.61
				100056 · Paramedic	-173.30
				100056 · Paramedic	-100.00
				104600 · Health Insurance	-767.56
				2100 · Payroll Liabilities	767.56
				2100 · Payroll Liabilities	3.90
				2100 · Payroll Liabilities	70.00
				2100 · Payroll Liabilities	4.48
				104500 · Workers' Compensation	-2.71
				2100 · Payroll Liabilities	2.71
				2100 · Payroll Liabilities	2.71
				2100 · Payroll Liabilities	571.00
				104700 · FICA	-277.72
				2100 · Payroll Liabilities	277.72
				2100 · Payroll Liabilities	277.72
				104700 · FICA	-64.95
				2100 · Payroll Liabilities	64.95
				2100 · Payroll Liabilities	64.95
				2100 · Payroll Liabilities	314.00
				2110 · Direct Deposit Liabilities	3,170.62
TOTAL					0.00
Paycheck	12/31/2019	Fredrickson, Caleb J	18072 · First Federal		
				100056 · Paramedic	-4,206.08
				100057 · Payroll Expenses -Over Time -	-624.00
				100056 · Paramedic	-173.30
				100056 · Paramedic	-100.00
				104600 · Health Insurance	-767.41
				2100 · Payroll Liabilities	767.41
				2100 · Payroll Liabilities	9.00
				2100 · Payroll Liabilities	70.00
				104500 · Workers' Compensation	-2.80
				2100 · Payroll Liabilities	2.80
				2100 · Payroll Liabilities	2.80
				2100 · Payroll Liabilities	5.10
				2100 · Payroll Liabilities	708.00
				104700 · FICA	-316.41
				2100 · Payroll Liabilities	316.41
				2100 · Payroll Liabilities	316.41
				104700 · FICA	-74.00
				2100 · Payroll Liabilities	74.00
				2100 · Payroll Liabilities	74.00
				2100 · Payroll Liabilities	371.00
				2110 · Direct Deposit Liabilities	3,192.36
				2110 · Direct Deposit Liabilities	354.71
TOTAL					0.00

Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
Paycheck		12/31/2019	Hammer, Donna E	18072 · First Federal	
				100056 · Paramedic	-4,457.91
				100056 · Paramedic	-318.42
				100057 · Payroll Expenses -Over Time -	-88.56
				104600 · Health Insurance	-1,212.65
				2100 · Payroll Liabilities	1,212.65
				2100 · Payroll Liabilities	100.00
				2100 · Payroll Liabilities	226.68
				2100 · Payroll Liabilities	44.20
				2100 · Payroll Liabilities	70.00
				2100 · Payroll Liabilities	4.76
				104500 · Workers' Compensation	-2.72
				2100 · Payroll Liabilities	2.72
				2100 · Payroll Liabilities	2.72
				2100 · Payroll Liabilities	402.00
				104700 · FICA	-301.63
				2100 · Payroll Liabilities	301.63
				2100 · Payroll Liabilities	301.63
				104700 · FICA	-70.54
				2100 · Payroll Liabilities	70.54
				2100 · Payroll Liabilities	70.54
				2100 · Payroll Liabilities	266.00
				2110 · Direct Deposit Liabilities	3,376.36
TOTAL					0.00
Paycheck		12/31/2019	Hari, Brendan R	18072 · First Federal	
				100056 · Paramedic	-3,781.17
				100057 · Payroll Expenses -Over Time -	-560.88
				100056 · Paramedic	-155.80
				100056 · Paramedic	-100.00
				104600 · Health Insurance	-767.41
				2100 · Payroll Liabilities	767.41
				2100 · Payroll Liabilities	150.00
				2100 · Payroll Liabilities	70.00
				104500 · Workers' Compensation	-3.29
				2100 · Payroll Liabilities	3.29
				2100 · Payroll Liabilities	3.29
				2100 · Payroll Liabilities	4.45
				2100 · Payroll Liabilities	564.00
				104700 · FICA	-285.06
				2100 · Payroll Liabilities	285.06
				2100 · Payroll Liabilities	285.06
				104700 · FICA	-66.67
				2100 · Payroll Liabilities	66.67
				2100 · Payroll Liabilities	66.67
				2100 · Payroll Liabilities	312.00
				2110 · Direct Deposit Liabilities	3,142.38
TOTAL					0.00

Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
Paycheck		12/31/2019	Hertel, Frederick J	18072 · First Federal	
				100050 · Fire Chief	-9,166.67
				100050 · Fire Chief	-5,499.52
				104600 · Health Insurance	-2,207.53
				2100 · Payroll Liabilities	2,207.53
				2100 · Payroll Liabilities	2.66
				202300 · Telephone	-65.00
				2100 · Payroll Liabilities	2.73
				104500 · Workers' Compensation	-3.33
				2100 · Payroll Liabilities	3.33
				2100 · Payroll Liabilities	3.33
				2100 · Payroll Liabilities	14.66
				2100 · Payroll Liabilities	2,165.00
				104700 · FICA	-909.30
				2100 · Payroll Liabilities	909.30
				2100 · Payroll Liabilities	909.30
				104700 · FICA	-212.66
				2100 · Payroll Liabilities	212.66
				2100 · Payroll Liabilities	212.66
				2100 · Payroll Liabilities	1,159.00
				2110 · Direct Deposit Liabilities	10,261.85
TOTAL					0.00
Paycheck		12/31/2019	Hoxie, Sean R	18072 · First Federal	
				Administrative Staff	-6,000.00
				Administrative Staff	-666.67
				Administrative Staff	-309.08
				100056 · Paramedic	-164.82
				202300 · Telephone	-35.00
				104600 · Health Insurance	-2,206.68
				2100 · Payroll Liabilities	2,206.68
				104500 · Workers' Compensation	-3.04
				2100 · Payroll Liabilities	3.04
				2100 · Payroll Liabilities	3.04
				2100 · Payroll Liabilities	7.14
				2100 · Payroll Liabilities	455.00
				104700 · FICA	-442.72
				2100 · Payroll Liabilities	442.72
				2100 · Payroll Liabilities	442.72
				104700 · FICA	-103.54
				2100 · Payroll Liabilities	103.54
				2100 · Payroll Liabilities	103.54
				2100 · Payroll Liabilities	423.00
				2110 · Direct Deposit Liabilities	5,741.13
TOTAL					0.00
Paycheck		12/31/2019	Ketelson, Andrew D	18072 · First Federal	
				100056 · Paramedic	-4,083.58
				100057 · Payroll Expenses -Over Time -	-378.75
				100056 · Paramedic	-168.30
				100056 · Paramedic	-100.00
				104600 · Health Insurance	-767.41
				2100 · Payroll Liabilities	767.41
				2100 · Payroll Liabilities	200.00
				2100 · Payroll Liabilities	70.00
				104500 · Workers' Compensation	-3.18
				2100 · Payroll Liabilities	3.18
				2100 · Payroll Liabilities	3.18
				2100 · Payroll Liabilities	4.53
				2100 · Payroll Liabilities	582.00
				104700 · FICA	-293.30

Sheridan Rural Fire Protection District
Check Detail
 December 2019

Type	Num	Date	Name	Account	Paid Amount
				2100 · Payroll Liabilities	293.30
				2100 · Payroll Liabilities	293.30
				104700 · FICA	-68.59
				2100 · Payroll Liabilities	68.59
				2100 · Payroll Liabilities	68.59
				2100 · Payroll Liabilities	319.00
				2110 · Direct Deposit Liabilities	3,190.03
TOTAL					0.00
Paycheck	12/31/2019	Leigh, Zachariah A	18072 · First Federal		
				100056 · Paramedic	-4,011.42
				100057 · Payroll Expenses -Over Time -	-725.21
				104600 · Health Insurance	-1,775.12
				2100 · Payroll Liabilities	1,775.12
				2100 · Payroll Liabilities	443.46
				2100 · Payroll Liabilities	70.00
				104500 · Workers' Compensation	-2.68
				2100 · Payroll Liabilities	2.68
				2100 · Payroll Liabilities	2.68
				2100 · Payroll Liabilities	4.74
				2100 · Payroll Liabilities	376.00
				104700 · FICA	-293.67
				2100 · Payroll Liabilities	293.67
				2100 · Payroll Liabilities	293.67
				104700 · FICA	-68.69
				2100 · Payroll Liabilities	68.69
				2100 · Payroll Liabilities	68.69
				2100 · Payroll Liabilities	300.00
				2110 · Direct Deposit Liabilities	3,177.39
TOTAL					0.00
Paycheck	12/31/2019	Malcomson, Ronald P	18072 · First Federal		
				100056 · Paramedic	-2,154.24
				100056 · Paramedic	-235.62
				104600 · Health Insurance	-770.18
				2100 · Payroll Liabilities	770.18
				2100 · Payroll Liabilities	19.26
				2100 · Payroll Liabilities	70.00
				2100 · Payroll Liabilities	234.00
				104500 · Workers' Compensation	-1.70
				2100 · Payroll Liabilities	1.70
				2100 · Payroll Liabilities	1.70
				2100 · Payroll Liabilities	2.39
				2100 · Payroll Liabilities	149.00
				104700 · FICA	-148.18
				2100 · Payroll Liabilities	148.18
				2100 · Payroll Liabilities	148.18
				104700 · FICA	-34.65
				2100 · Payroll Liabilities	34.65
				2100 · Payroll Liabilities	34.65
				2100 · Payroll Liabilities	147.00
				2110 · Direct Deposit Liabilities	1,583.68
TOTAL					0.00

Sheridan Rural Fire Protection District

Check Detail

December 2019

Type	Num	Date	Name	Account	Paid Amount
Paycheck		12/31/2019	Mock, Robert C	18072 · First Federal	
				Administrative Staff	-6,333.33
				Administrative Staff	-362.14
				100056 · Paramedic	-100.00
				202300 · Telephone	-35.00
				104600 · Health Insurance	-2,206.08
				2100 · Payroll Liabilities	2,206.08
				2100 · Payroll Liabilities	0.83
				104500 · Workers' Compensation	-2.99
				2100 · Payroll Liabilities	2.99
				2100 · Payroll Liabilities	2.99
				2100 · Payroll Liabilities	6.80
				2100 · Payroll Liabilities	1,003.00
				104700 · FICA	-421.32
				2100 · Payroll Liabilities	421.32
				2100 · Payroll Liabilities	421.32
				104700 · FICA	-98.54
				2100 · Payroll Liabilities	98.54
				2100 · Payroll Liabilities	98.54
				2100 · Payroll Liabilities	468.00
				2110 · Direct Deposit Liabilities	4,828.99
TOTAL					0.00
Paycheck		12/31/2019	Neville, Grace M	18072 · First Federal	
				Administrative Staff	-803.13
				104500 · Workers' Compensation	-0.77
				2100 · Payroll Liabilities	0.77
				2100 · Payroll Liabilities	0.77
				2100 · Payroll Liabilities	0.80
				2100 · Payroll Liabilities	14.00
				104700 · FICA	-49.80
				2100 · Payroll Liabilities	49.80
				2100 · Payroll Liabilities	49.80
				104700 · FICA	-11.65
				2100 · Payroll Liabilities	11.65
				2100 · Payroll Liabilities	11.65
				2100 · Payroll Liabilities	36.00
				2110 · Direct Deposit Liabilities	690.11
TOTAL					0.00
Paycheck		12/31/2019	Pozzesi, Nicholas M	18072 · First Federal	
				100056 · Paramedic	-4,083.58
				100057 · Payroll Expenses -Over Time -	-606.00
				100056 · Paramedic	-168.30
				100056 · Paramedic	-100.00
				2100 · Payroll Liabilities	0.90
				104600 · Health Insurance	-767.41
				2100 · Payroll Liabilities	767.41
				2100 · Payroll Liabilities	70.00
				104500 · Workers' Compensation	-3.29
				2100 · Payroll Liabilities	3.29
				2100 · Payroll Liabilities	3.29
				2100 · Payroll Liabilities	4.96
				2100 · Payroll Liabilities	599.00
				104700 · FICA	-307.39
				2100 · Payroll Liabilities	307.39
				2100 · Payroll Liabilities	307.39
				104700 · FICA	-71.89
				2100 · Payroll Liabilities	71.89
				2100 · Payroll Liabilities	71.89

Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
				2100 · Payroll Liabilities	340.00
				2110 · Direct Deposit Liabilities	3,560.45
TOTAL					0.00
Paycheck	12/31/2019	Prescott, Mariah N	18072 · First Federal		
				100054 · District Clerk	-2,916.67
				100057 · Payroll Expenses -Over Time -	-265.13
				104600 · Health Insurance	-767.41
				2100 · Payroll Liabilities	767.41
				2100 · Payroll Liabilities	5.66
				104500 · Workers' Compensation	-2.01
				2100 · Payroll Liabilities	2.01
				2100 · Payroll Liabilities	2.01
				2100 · Payroll Liabilities	3.18
				2100 · Payroll Liabilities	150.00
				104700 · FICA	-197.27
				2100 · Payroll Liabilities	197.27
				2100 · Payroll Liabilities	197.27
				104700 · FICA	-46.13
				2100 · Payroll Liabilities	46.13
				2100 · Payroll Liabilities	46.13
				2100 · Payroll Liabilities	180.00
				2110 · Direct Deposit Liabilities	2,597.55
TOTAL					0.00
Paycheck	12/31/2019	Ryan, Suzanna R	18072 · First Federal		
				100056 · Paramedic	-4,083.58
				100057 · Payroll Expenses -Over Time -	-618.63
				100056 · Paramedic	-100.00
				104600 · Health Insurance	-1,774.67
				2100 · Payroll Liabilities	1,774.67
				2100 · Payroll Liabilities	442.96
				2100 · Payroll Liabilities	70.00
				104500 · Workers' Compensation	-3.17
				2100 · Payroll Liabilities	3.17
				2100 · Payroll Liabilities	3.17
				2100 · Payroll Liabilities	4.80
				2100 · Payroll Liabilities	384.00
				104700 · FICA	-297.74
				2100 · Payroll Liabilities	297.74
				2100 · Payroll Liabilities	297.74
				104700 · FICA	-69.63
				2100 · Payroll Liabilities	69.63
				2100 · Payroll Liabilities	69.63
				2100 · Payroll Liabilities	305.00
				2110 · Direct Deposit Liabilities	1,289.96
				2110 · Direct Deposit Liabilities	1,934.95
TOTAL					0.00

Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
Paycheck		12/31/2019	Schulze, Damon R	18072 · First Federal	
				100058 · Deputy Chief	-8,750.00
				202300 · Telephone	-65.00
				104600 · Health Insurance	-2,208.70
				2100 · Payroll Liabilities	2,208.70
				2100 · Payroll Liabilities	16.60
				104500 · Workers' Compensation	-2.08
				2100 · Payroll Liabilities	2.08
				2100 · Payroll Liabilities	2.08
				2100 · Payroll Liabilities	8.75
				2100 · Payroll Liabilities	1,018.00
				104700 · FICA	-542.50
				2100 · Payroll Liabilities	542.50
				2100 · Payroll Liabilities	542.50
				104700 · FICA	-126.87
				2100 · Payroll Liabilities	126.87
				2100 · Payroll Liabilities	126.87
				2100 · Payroll Liabilities	661.00
				2110 · Direct Deposit Liabilities	6,439.20
TOTAL					0.00
Paycheck		12/31/2019	Thomas, Leslie E	18072 · First Federal	
				Administrative Staff	-7,916.67
				202300 · Telephone	-65.00
				2100 · Payroll Liabilities	21.70
				104600 · Health Insurance	-2,208.70
				2100 · Payroll Liabilities	2,208.70
				104500 · Workers' Compensation	-2.08
				2100 · Payroll Liabilities	2.08
				2100 · Payroll Liabilities	2.08
				2100 · Payroll Liabilities	7.92
				2100 · Payroll Liabilities	716.00
				104700 · FICA	-490.84
				2100 · Payroll Liabilities	490.84
				2100 · Payroll Liabilities	490.84
				104700 · FICA	-114.79
				2100 · Payroll Liabilities	114.79
				2100 · Payroll Liabilities	114.79
				2100 · Payroll Liabilities	552.00
				2110 · Direct Deposit Liabilities	6,076.34
TOTAL					0.00
Paycheck		12/31/2019	Watts, Christine E	18072 · First Federal	
				100060 · RV Reimbursement	-365.00
				104500 · Workers' Compensation	-1.66
				2100 · Payroll Liabilities	1.66
				2100 · Payroll Liabilities	1.66
				2100 · Payroll Liabilities	0.37
				2100 · Payroll Liabilities	5.00
				104700 · FICA	-22.63
				2100 · Payroll Liabilities	22.63
				2100 · Payroll Liabilities	22.63
				104700 · FICA	-5.29
				2100 · Payroll Liabilities	5.29
				2100 · Payroll Liabilities	5.29
				2100 · Payroll Liabilities	26.00
				2110 · Direct Deposit Liabilities	304.05
TOTAL					0.00

Sheridan Rural Fire Protection District
Check Detail
 December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Online	12/02/2019	Canon Solutions Ameri...	18072 · First Federal	
Bill		11/12/2019		202600 · Office Supplies & Postage	-180.21
				202600 · Office Supplies & Postage	-10.02
				202600 · Office Supplies & Postage	-5.99
TOTAL					-196.22
Check	Online	12/03/2019	Citi Cards	18072 · First Federal	
				Citi VISA/9805 JB	-3,258.42
				citi/VISA 3867FH	-1,339.33
TOTAL					-4,597.75
Bill Pmt -Check	Online	12/04/2019	CenturyLink	18072 · First Federal	
Bill		10/28/2019		202300 · Telephone	-50.04
TOTAL					-50.04
Bill Pmt -Check	Online	12/04/2019	Verizon Wireless	18072 · First Federal	
Bill		11/12/2019		202300 · Telephone	-298.85
TOTAL					-298.85
Bill Pmt -Check	Online	12/04/2019	CenturyLink	18072 · First Federal	
Bill		11/11/2019		202300 · Telephone	-151.98
TOTAL					-151.98
Bill Pmt -Check	Online	12/05/2019	PGE	18072 · First Federal	
Bill		11/15/2019		202200 · Electricity	-97.03
TOTAL					-97.03
Liability Check	Online	12/05/2019	Nationwide Retirement ...	18072 · First Federal	
				2100 · Payroll Liabilities	-850.00
TOTAL					-850.00
Liability Check	Online	12/06/2019	Employee Benefits Ser...	18072 · First Federal	
				104600 · Health Insurance	-1,606.87
				2100 · Payroll Liabilities	-1,227.69
				2100 · Payroll Liabilities	-26,357.26
TOTAL					-29,191.82
Bill Pmt -Check	Online	12/09/2019	NW Natural Gas	18072 · First Federal	
Bill		11/21/2019		202100 · Natural Gas	-383.67
TOTAL					-383.67

Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Online	12/10/2019	PGE	18072 · First Federal	
Bill		11/20/2019		202200 · Electricity	-492.80
TOTAL					-492.80
Bill Pmt -Check	Online	12/10/2019	NW Natural Gas	18072 · First Federal	
Bill		11/22/2019		202100 · Natural Gas	-62.63
TOTAL					-62.63
Bill Pmt -Check	Online	12/10/2019	City of Sheridan	18072 · First Federal	
Bill		11/22/2019		202000 · Water & Sewer	-168.41
TOTAL					-168.41
Check	Online	12/11/2019	Cardmember Service	18072 · First Federal	
				Cardmember Service/9404JB	-28.82
TOTAL					-28.82
Bill Pmt -Check	Online	12/12/2019	Perrydale Domestic Wa...	18072 · First Federal	
Bill		11/30/2019		202000 · Water & Sewer	-40.00
TOTAL					-40.00
Liability Check	Online	12/12/2019	Public Employees Retir...	18072 · First Federal	
				104800 · PERS	-41,062.47
				2100 · Payroll Liabilities	-5.46
TOTAL					-41,067.93
Liability Check	Online	12/13/2019	Aflac	18072 · First Federal	
				2100 · Payroll Liabilities	-140.01
TOTAL					-140.01
Bill Pmt -Check	Online	12/13/2019	Crystal Springs	18072 · First Federal	
Bill		11/29/2019		202720 · Janitorial & House Supplies	-54.43
TOTAL					-54.43
Bill Pmt -Check	Online	12/13/2019	Ferrellgas	18072 · First Federal	
Bill		11/25/2019		202100 · Natural Gas	-12.00
TOTAL					-12.00
Bill Pmt -Check	Online	12/17/2019	Western Oregon Waste	18072 · First Federal	
Bill	Nov	11/30/2019		203100 · Garbage Collection	-185.66
TOTAL					-185.66

Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Online	12/17/2019	CenturyLink	18072 · First Federal	
Bill		11/28/2019		202300 · Telephone	-50.04
TOTAL					-50.04
Bill Pmt -Check	Online	12/18/2019	Buell-Red Prairie Water...	18072 · First Federal	
Bill		11/26/2019		202000 · Water & Sewer	-55.00
TOTAL					-55.00
Bill Pmt -Check	Online	12/20/2019	PGE	18072 · First Federal	
Bill		11/20/2019		202200 · Electricity	-85.60
TOTAL					-85.60
Check	Online	12/30/2019	Public Employees Retir...	18072 · First Federal	
				104800 · PERS	-1,143.50
TOTAL					-1,143.50
Bill Pmt -Check	Online	12/30/2019	Canon Solutions Ameri...	18072 · First Federal	
Bill		12/13/2019		202600 · Office Supplies & Postage	-180.21
				202600 · Office Supplies & Postage	-115.13
				202600 · Office Supplies & Postage	-17.43
TOTAL					-312.77
Bill Pmt -Check	26010	12/12/2019	Annas Consultants, Inc.	18072 · First Federal	
Bill	2630	11/14/2019		200430 · SCBA	-570.00
TOTAL					-570.00
Bill Pmt -Check	26011	12/12/2019	bio-MED	18072 · First Federal	
Bill		10/10/2019		203300 · Physicals	-29.00
Bill		11/07/2019		203300 · Physicals	-58.00
TOTAL					-87.00
Bill Pmt -Check	26012	12/12/2019	Bound Tree Medical LLC	18072 · First Federal	
Bill	8340...	11/05/2019		200650 · EMS Supplies	-25.78
TOTAL					-25.78
Bill Pmt -Check	26013	12/12/2019	Bretthauer Oil Co.	18072 · First Federal	
Bill	0330...	11/18/2019		200500 · Fuel & Oil	-752.68
				200500 · Fuel & Oil	-451.71
TOTAL					-1,204.39

Sheridan Rural Fire Protection District
Check Detail
 December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	26014	12/12/2019	Carlson Veit Junge Arc...	18072 · First Federal	
Bill	seismic	10/31/2019		200900 · Prof Services and Elections	-1,210.00
TOTAL					-1,210.00
Bill Pmt -Check	26015	12/12/2019	City of Dallas	18072 · First Federal	
Bill	12-9M	11/18/2019		200710 · Vehicle Maintenance	-1,699.13
Bill	12-9	11/19/2019		200710 · Vehicle Maintenance	-411.13
TOTAL					-2,110.26
Bill Pmt -Check	26016	12/12/2019	City of McMinnville Fire...	18072 · First Federal	
Bill	feasi...	11/25/2019		200900 · Prof Services and Elections	-3,000.00
TOTAL					-3,000.00
Bill Pmt -Check	26017	12/12/2019	Davison Auto Parts	18072 · First Federal	
Bill		11/25/2019		200710 · Vehicle Maintenance	-113.98
TOTAL					-113.98
Bill Pmt -Check	26018	12/12/2019	EF Recovery	18072 · First Federal	
Bill		11/15/2019		Professional Fees	-1,512.00
				Professional Fees	-68.75
TOTAL					-1,580.75
Bill Pmt -Check	26019	12/12/2019	Emergency Reporting	18072 · First Federal	
Bill	Dec	11/01/2019		203800 · Computer Programs and Maint.	-259.00
TOTAL					-259.00
Bill Pmt -Check	26020	12/12/2019	Industrial Welding Sup...	18072 · First Federal	
Bill	074222	10/31/2019		200650 · EMS Supplies	-35.00
TOTAL					-35.00
Bill Pmt -Check	26021	12/12/2019	L & L Equipment Inc.	18072 · First Federal	
Bill		11/25/2019		200610 · Fire Equipment & Hose	-8.35
TOTAL					-8.35
Bill Pmt -Check	26022	12/12/2019	Labsource, Inc.	18072 · First Federal	
Bill	WVFD	12/02/2019		200650 · EMS Supplies	-119.50
TOTAL					-119.50

Sheridan Rural Fire Protection District
Check Detail
December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	26023	12/12/2019	Les Schwab	18072 · First Federal	
Bill	M191	11/30/2019		200710 · Vehicle Maintenance	-153.62
TOTAL					-153.62
Bill Pmt -Check	26024	12/12/2019	Life-Assist, Inc.	18072 · First Federal	
Bill	952729	10/25/2019		200650 · EMS Supplies	-68.40
Bill	WVFD	11/07/2019		200650 · EMS Supplies	-277.79
Bill	SFD	11/07/2019		200650 · EMS Supplies	-500.32
Bill	WVFD	11/11/2019		200650 · EMS Supplies	-119.72
Bill	956826	11/15/2019		200650 · EMS Supplies	-467.54
Bill	956793	11/15/2019		200650 · EMS Supplies	-326.76
Bill	957147	11/18/2019		200650 · EMS Supplies	-119.72
Bill	WVFD	11/20/2019		200650 · EMS Supplies	-144.54
TOTAL					-2,024.79
Bill Pmt -Check	26025	12/12/2019	Overhead Door Compa...	18072 · First Federal	
Bill	203767	11/08/2019		202710 · Bldg. Maint. Sup. and Grounds	-918.75
TOTAL					-918.75
Bill Pmt -Check	26026	12/12/2019	Peterson Trucks	18072 · First Federal	
Bill	99-9	11/11/2019		200710 · Vehicle Maintenance	-1,761.30
TOTAL					-1,761.30
Bill Pmt -Check	26027	12/12/2019	Regence	18072 · First Federal	
Bill		11/20/2019		203600 · Amb. O/P Refunded	-1,800.32
TOTAL					-1,800.32
Bill Pmt -Check	26028	12/12/2019	Salt Creek Church	18072 · First Federal	
Bill	sec d...	12/11/2019		Miscellaneous	-100.00
TOTAL					-100.00
Bill Pmt -Check	26029	12/12/2019	Speer Hoyt LLC	18072 · First Federal	
Bill	53839	11/30/2019		200900 · Prof Services and Elections	-70.50
TOTAL					-70.50
Bill Pmt -Check	26030	12/12/2019	State of Oregon- Emplo...	18072 · First Federal	
Bill		12/02/2019		104900 · Unemployment Insurance	-68.72
				104900 · Unemployment Insurance	-2.06
TOTAL					-70.78
Bill Pmt -Check	26031	12/12/2019	Streamline	18072 · First Federal	
Bill	Dec	11/13/2019		203800 · Computer Programs and Maint.	-200.00
TOTAL					-200.00

Sheridan Rural Fire Protection District
Check Detail
 December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	26032	12/12/2019	Technical Genius Solut...	18072 · First Federal	
Bill	40/40...	12/01/2019		203800 · Computer Programs and Maint.	-2,415.98
TOTAL					-2,415.98
Bill Pmt -Check	26033	12/12/2019	The Bulletin Board	18072 · First Federal	
Bill	4810	12/01/2019		203400 · Advertising	-15.00
				203400 · Advertising	-147.00
				203400 · Advertising	-15.00
TOTAL					-177.00
Bill Pmt -Check	26034	12/12/2019	Yamhill Communicatio...	18072 · First Federal	
Bill	Dec	11/14/2019		Dispatch & Radio Services	-2,482.25
TOTAL					-2,482.25
Bill Pmt -Check	26035	12/12/2019	ZOLL Medical Corp.	18072 · First Federal	
Bill	9003...	11/13/2019		Equipment Testing	-510.00
TOTAL					-510.00
Bill Pmt -Check	26036	12/12/2019	West Valley Fire District	18072 · First Federal	
Bill		12/10/2019		202710 · Bldg. Maint. Sup. and Grounds	-19.01
				202710 · Bldg. Maint. Sup. and Grounds	-836.10
				203100 · Garbage Collection	-30.02
				202710 · Bldg. Maint. Sup. and Grounds	-160.04
				202710 · Bldg. Maint. Sup. and Grounds	-175.34
				202710 · Bldg. Maint. Sup. and Grounds	-41.59
				200410 · Turnouts & PPE	-2,141.41
				200500 · Fuel & Oil	-48.90
				202400 · Uniforms	-234.89
				200410 · Turnouts & PPE	-50.36
				202600 · Office Supplies & Postage	-11.69
				200220 · EMS Training	-65.51
				200710 · Vehicle Maintenance	-39.12
				200720 · Equipment Maintenance	-57.31
				200410 · Turnouts & PPE	-2,314.15
TOTAL					-6,225.44
Bill Pmt -Check	26037	12/18/2019	L & L Equipment Inc.	18072 · First Federal	
Bill	13001	11/07/2019		200610 · Fire Equipment & Hose	-280.79
TOTAL					-280.79
Bill Pmt -Check	26038	12/18/2019	Sheridan Building Mate...	18072 · First Federal	
Bill		11/30/2019		202710 · Bldg. Maint. Sup. and Grounds	-51.71
TOTAL					-51.71

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01/06/20

Sheridan Rural Fire Protection District

Check Detail

December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	26039	12/20/2019	Secretary of State Divls...	18072 · First Federal	
Bill		12/20/2019		200900 · Prof Services and Elections	-250.00
TOTAL					-250.00

SW Polk Fire District

Cash Report Fund Balance

December 31, 2019

For January 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
District/Columbia Bank	\$ 14,594.13	\$50,051.21	-\$49,046.63	\$0.00	\$0.00	\$ 15,598.71 ✓
Volunteer/Columbia Bank	\$ 27,552.59	\$4,500.00	-\$6,317.36	\$0.00	\$0.00	\$ 25,735.23 ✓
LGIP/4884	\$ 1,773,826.76	\$91,120.77	-\$50,000.00	\$3,497.96	-\$0.05	\$ 1,818,445.44 ✓
LGIP/6043	\$ 4,536,490.18	\$0.00	\$0.00	\$8,668.48	-\$0.05	\$ 4,545,158.61 ✓
Totals	\$ 6,352,463.66	\$145,671.98	\$ (105,363.99)	\$ 12,166.44	\$ (0.10)	\$ 6,404,937.99

✓ Indicates reconciled to statement

6:57 AM

01/06/20

Cash Basis

SW Polk Fire District

Profit & Loss

December 2019

	<u>Dec 19</u>
Income	
4200 · Current Property Tax	90,344.31
4210 · Delinquent Property Tax	733.65
4310 · Interest on Investments	12,209.25
	<hr/>
Total Income	103,287.21
Gross Profit	103,287.21
Expense	
6000 · Materials & Services	
Dispatch Services	1,985.00
Equipment Testing & Maint.	1,694.14
General Supplies	73.35
Repairs & Maintenance	2,541.30
Travel & Education	327.00
Utilities	728.74
6400 · Firefighter Appreciation	1,817.36
	<hr/>
6465 · Legal/Professional Fees	5,031.50
6600 · Miscellaneous	228.53
	<hr/>
Total 6000 · Materials & Services	14,426.92
8000 · Capital Outlay	
8501 · Apparatus Replacement	17,576.51
8502 · Facilities (Stations)	14,072.55
	<hr/>
Total 8000 · Capital Outlay	31,649.06
	<hr/>
Total Expense	46,075.98
	<hr/>
Net Income	57,211.23
	<hr/> <hr/>

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

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Income				
4200 · Current Property Tax	813,593.35	863,300.00	-49,706.65	94.2%
4210 · Delinquent Property Tax	15,463.33	15,000.00	463.33	103.1%
4310 · Interest on Investments	76,410.30	100,000.00	-23,589.70	76.4%
4830 · Miscellaneous Revenue	23,457.50	55,000.00	-31,542.50	42.7%
4949 · Transfer In GF-Firefighter	0.00	27,740.00	-27,740.00	0.0%
4990 · Beginning Balance	0.00	6,551,540.00	-6,551,540.00	0.0%
Total Income	928,924.48	7,612,580.00	-6,683,655.52	12.2%
Gross Profit	928,924.48	7,612,580.00	-6,683,655.52	12.2%
Expense				
4999 · Unappropriated Ending Fund Bal	0.00	720,000.00	-720,000.00	0.0%
5000 · Personnel	0.00	5,000.00	-5,000.00	0.0%
6000 · Materials & Services				
Dispatch Services	13,751.25	54,000.00	-40,248.75	25.5%
Equipment Testing & Maint.	3,349.39	28,000.00	-24,650.61	12.0%
General Supplies	1,144.38	5,000.00	-3,855.62	22.9%
PPE	5,445.85	10,000.00	-4,554.15	54.5%
Repairs & Maintenance	17,486.58	9,500.00	7,986.58	184.1%
Travel & Education	600.50	4,000.00	-3,399.50	15.0%
Utilities	3,302.26	8,500.00	-5,197.74	38.9%
6400 · Firefighter Appreciation	9,818.03	56,740.00	-46,921.97	17.3%
6455 · Insurance-Property/Liab	5,163.90	15,000.00	-9,836.10	34.4%
6463 · Contractual Services	440.60	471,600.00	-471,159.40	0.1%
6465 · Legal/Professional Fees	17,861.42	27,500.00	-9,638.58	65.0%
6500 · Equipment	0.00	5,000.00	-5,000.00	0.0%
6515 · General Purpose Grant Expense	0.00	5,000.00	-5,000.00	0.0%
6600 · Miscellaneous	2,461.77	5,000.00	-2,538.23	49.2%
6000 · Materials & Services - Other	0.00	0.00	0.00	0.0%
Total 6000 · Materials & Services	80,825.93	704,840.00	-624,014.07	11.5%
7000 · Debt Service				
7466 · Bond Issuance Costs	0.00	0.00	0.00	0.0%
7801 · Series 2017 Debt Serv Principal	195,000.00	195,000.00	0.00	100.0%
7802 · Series 2017 Debt Serv Interest	101,661.86	200,000.00	-98,338.14	50.8%
Total 7000 · Debt Service	296,661.86	395,000.00	-98,338.14	75.1%

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

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
8000 · Capital Outlay				
8500 · Firefighting & Safety Equip	0.00	100,000.00	-100,000.00	0.0%
8501 · Apparatus Replacement	17,576.51	2,351,000.00	-2,333,423.49	0.7%
8502 · Facilities (Stations)	254,863.95	3,259,000.00	-3,004,136.05	7.8%
8000 · Capital Outlay - Other	32,630.34			
Total 8000 · Capital Outlay	305,070.80	5,710,000.00	-5,404,929.20	5.3%
9901 · Transfer to Station 130	0.00	27,740.00	-27,740.00	0.0%
9970 · Contingency	0.00	50,000.00	-50,000.00	0.0%
Total Expense	682,558.59	7,612,580.00	-6,930,021.41	9.0%
Net Income	246,365.89	0.00	246,365.89	100.0%

7:03 AM

01/06/20

SW Polk Fire District
Check Detail
 December 2019

Type	Num	Date	Name	Account	Paid Amount
Check		12/02/2019		1007 · LGIP 4884	
				6600 · Miscellaneous	-0.05
TOTAL					-0.05
Check		12/02/2019		1006 · Bond LGIP	
				6600 · Miscellaneous	-0.05
TOTAL					-0.05
Bill Pmt -Check	Online	12/06/2019	CenturyLink	1008 · SW - 9840 Columbi...	
Bill		11/13/2019		Utilities	-167.58
TOTAL					-167.58
Bill Pmt -Check	Online	12/19/2019	Pacific Power	1008 · SW - 9840 Columbi...	
Bill		12/03/2019		Utilities	-233.57
TOTAL					-233.57
Check	Online	12/24/2019	Bank of America	1009 · VOLS - 9832 Colum...	
				4050 · Donations	-146.89
				4090 · Nominal Gifts	-984.30
				4160 · Pop Machine	-135.62
				4180 · Uniforms	-550.55
TOTAL					-1,817.36
Bill Pmt -Check	Online	12/26/2019	Spectrum Business	1008 · SW - 9840 Columbi...	
Bill		12/09/2019		Utilities	-64.98
TOTAL					-64.98
Check	204	12/12/2019	Weaver, Brad.	1009 · VOLS - 9832 Colum...	
				4140 · Parking	-4,500.00
TOTAL					-4,500.00
Bill Pmt -Check	6086	12/12/2019	Brandt's Sanitary Service, Inc.	1008 · SW - 9840 Columbi...	
Bill	Nov-Jan	11/29/2019		Utilities	-118.05
TOTAL					-118.05
Bill Pmt -Check	6087	12/12/2019	Carlson Veit Architects, PC	1008 · SW - 9840 Columbi...	
Bill	12245	10/31/2019		8502 · Faciilites (Stations)	-4.80
				8502 · Faciilites (Stations)	-3,742.75
				8502 · Faciilites (Stations)	-475.00
				8502 · Faciilites (Stations)	-1,763.00
Bill	12224	10/31/2019		8502 · Faciilites (Stations)	-635.00
TOTAL					-6,620.55

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01/06/20

SW Polk Fire District
Check Detail
 December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6088	12/12/2019	City of Dallas	1008 · SW - 9840 Columbi...	
Bill		11/19/2019		Repairs & Maintenance	-719.99
				Repairs & Maintenance	-390.96
TOTAL					-1,110.95
Bill Pmt -Check	6089	12/12/2019	City of McMinville Fire Depa...	1008 · SW - 9840 Columbi...	
Bill	feasibi...	11/25/2019		6465 · Legal/Professional F...	-3,000.00
TOTAL					-3,000.00
Bill Pmt -Check	6090	12/12/2019	Dallas Auto Parts	1008 · SW - 9840 Columbi...	
Bill	E137	11/30/2019		Repairs & Maintenance	-230.54
TOTAL					-230.54
Bill Pmt -Check	6091	12/12/2019	MNOP	1008 · SW - 9840 Columbi...	
Bill	CL077...	11/15/2019		Repairs & Maintenance	-433.10
Bill	CL102...	11/30/2019		Repairs & Maintenance	-621.04
TOTAL					-1,054.14
Bill Pmt -Check	6092	12/12/2019	NW Natural	1008 · SW - 9840 Columbi...	
Bill		11/27/2019		Utilities	-127.77
TOTAL					-127.77
Bill Pmt -Check	6093	12/12/2019	Perrydale Domestic Water A...	1008 · SW - 9840 Columbi...	
Bill		11/30/2019		Utilities	-40.00
TOTAL					-40.00
Bill Pmt -Check	6094	12/12/2019	Polk County Sheriff's Office	1008 · SW - 9840 Columbi...	
Bill	2nd Q...	11/22/2019		Dispatch Services	-1,985.00
TOTAL					-1,985.00
Bill Pmt -Check	6095	12/12/2019	Rickreall Community Water	1008 · SW - 9840 Columbi...	
Bill		12/03/2019		Utilities	-28.00
TOTAL					-28.00
Bill Pmt -Check	6096	12/12/2019	Seawestern	1008 · SW - 9840 Columbi...	
Bill	SCBA ...	11/07/2019		Equipment Testing & Maint.	-1,655.25
TOTAL					-1,655.25

SW Polk Fire District
Check Detail
 December 2019

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6097	12/12/2019	Sheridan Rural Fire Protecti...	1008 · SW - 9840 Columbi...	
Bill		12/10/2019		6465 · Legal/Professional F...	-1,811.00
				Travel & Education	-327.00
				8502 · Facillites (Stations)	-6,325.00
				8502 · Facillites (Stations)	-1,127.00
TOTAL					-9,590.00
Bill Pmt -Check	6098	12/12/2019	Speer Hoyt LLC	1008 · SW - 9840 Columbi...	
Bill		11/30/2019		6465 · Legal/Professional F...	-70.50
TOTAL					-70.50
Bill Pmt -Check	6099	12/12/2019	Streamline	1008 · SW - 9840 Columbi...	
Bill	Dec	12/09/2019		6465 · Legal/Professional F...	-100.00
TOTAL					-100.00
Bill Pmt -Check	6100	12/12/2019	West Valley Fire District	1008 · SW - 9840 Columbi...	
Bill		12/11/2019		Repairs & Maintenance	-51.07
				General Supplies	-73.35
				6600 · Miscellaneous	-113.50
				6465 · Legal/Professional F...	-50.00
				6600 · Miscellaneous	-114.93
				Repairs & Maintenance	-18.99
				Repairs & Maintenance	-75.61
				Equipment Testing & Maint.	-38.89
TOTAL					-536.34
Bill Pmt -Check	6101	12/12/2019	Wire Works, LLC	1008 · SW - 9840 Columbi...	
Bill	8190	11/18/2019		8501 · Apparatus Replace...	-17,576.51
TOTAL					-17,576.51

West Valley Fire District

Cash Report Fund Balance

December 31, 2019

For January 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
US Bank Checking	\$ 115,169.38	\$74,267.66	-\$157,924.02	\$0.00	-\$8.00	\$ 31,505.02 ✓
LGIP/5640	\$ 344,726.05	\$17,578.45	\$0.00	\$689.87	\$0.00	\$ 362,994.37 ✓
Totals	\$ 459,895.43	\$91,846.11	\$ (157,924.02)	\$ 689.87	\$ (8.00)	\$ 394,499.39

✓ Indicates reconciled to statement

West Valley Fire District

PROFIT AND LOSS

December 2019

	TOTAL
Income	
INCOME	
600 Current Taxes	17,286.91
610 Previous Taxes	283.46
615 Interest	697.95
620 Ambulance User Fees	66,619.23
625 FireMed	225.00
646 Equipment Sale	388.00
Total INCOME	85,500.55
Total Income	\$85,500.55
GROSS PROFIT	\$85,500.55
Expenses	
MATERIAL & SERVICES	
807 Dispatch Fees	1,836.42
812 Professional Services	5,779.93
814 Misc. Expenses	-228.43
826 Utilities	3,056.19
835 Medical Supplies	1,405.09
Equipment	412.51
General Supplies	1,257.78
Grant Purchases	10,000.00
PPE	-1,586.51
Repairs & Maintenance	-649.09
Travel & Education	60.45
Total MATERIAL & SERVICES	21,344.34
PAYROLL EXPENSES	123,370.59
Total Expenses	\$144,714.93
NET OPERATING INCOME	\$ -59,214.38
NET INCOME	\$ -59,214.38

West Valley Fire District

BUDGET VS. ACTUALS: FY_2019_2020 - FY20 P&L
July - December, 2019

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Income				
GF Beginning Balance	259,639.67	375,000.00	115,360.33	69.24 %
INCOME				
600 Current Taxes	247,391.84	255,000.00	7,608.16	97.02 %
610 Previous Taxes	9,361.15	5,000.00	-4,361.15	187.22 %
615 Interest	2,370.90		-2,370.90	
620 Ambulance User Fees	306,853.26	650,000.00	343,146.74	47.21 %
625 FireMed	5,765.00		-5,765.00	
627 Miscellaneous	-828.37	50,000.00	50,828.37	-1.66 %
629 Casino Contract		550,000.00	550,000.00	
630 Tribal Contract	244,011.84		-244,011.84	
646 Equipment Sale	10,843.00		-10,843.00	
Total INCOME	825,768.62	1,510,000.00	684,231.38	54.69 %
Unapplied Cash Payment Income-1	0.00		0.00	
Total Income	\$1,085,408.29	\$1,885,000.00	\$799,591.71	57.58 %
GROSS PROFIT	\$1,085,408.29	\$1,885,000.00	\$799,591.71	57.58 %
Expenses				
MATERIAL & SERVICES				
807 Dispatch Fees	16,511.33	33,000.00	16,488.67	50.03 %
808 Insurance	1,636.00	35,000.00	33,364.00	4.67 %
812 Professional Services	48,689.06	25,000.00	-23,689.06	194.76 %
814 Misc. Expenses	2,920.51	10,000.00	7,079.49	29.21 %
826 Utilities	18,403.79	32,000.00	13,596.21	57.51 %
835 Medical Supplies	14,293.24	35,000.00	20,706.76	40.84 %
Contractual Services		355,000.00	355,000.00	
Equipment	412.51	16,000.00	15,587.49	2.58 %
General Supplies	6,680.23	25,000.00	18,319.77	26.72 %
Grant Purchases	10,000.00	20,000.00	10,000.00	50.00 %
PPE	8,058.59	18,000.00	9,941.41	44.77 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Repairs & Maintenance	40,677.00	60,000.00	19,323.00	67.80 %
Travel & Education	4,126.80	15,000.00	10,873.20	27.51 %
Total MATERIAL & SERVICES	172,409.06	679,000.00	506,590.94	25.39 %
PAYROLL EXPENSES	483,883.03	1,106,000.00	622,116.97	43.75 %
Unapplied Cash Bill Payment Expense	0.00		0.00	
Unappropriated Ending Fund Balance		75,000.00	75,000.00	
Total Expenses	\$656,292.09	\$1,860,000.00	\$1,203,707.91	35.28 %
NET OPERATING INCOME	\$429,116.20	\$25,000.00	\$ -404,116.20	1,716.46 %
Other Expenses				
OTHER EXPENDITURES				
Contingency		25,000.00	25,000.00	
Total OTHER EXPENDITURES	\$0.00	25,000.00	25,000.00	0.00%
Total Other Expenses	\$0.00	\$25,000.00	\$25,000.00	0.00%
NET OTHER INCOME	\$0.00	\$ -25,000.00	\$ -25,000.00	0.00 %
NET INCOME	\$429,116.20	\$0.00	\$ -429,116.20	0.00%

West Valley Fire District

CHECK DETAIL

December 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
1 US Bank					
12/03/2019	Expense		Oregon Department of Revenue	withholding tax payment	-3,987.68
				withholding tax payment	3,987.68
12/04/2019	Expense				-
				ELECTRONIC WITHDRAWAL IRS Download from usbank.com.	15,616.87
				ELECTRONIC WITHDRAWAL IRS Download from usbank.com.	3,451.26
				ELECTRONIC WITHDRAWAL IRS Download from usbank.com.	807.12
				ELECTRONIC WITHDRAWAL IRS Download from usbank.com.	11,358.49
12/09/2019	Expense				-312.19
				ELECTRONIC WITHDRAWAL NW NATURAL Download from usbank.com.	312.19
				NW NATURAL GAS	
12/10/2019	Expense				-4,534.96
				ELECTRONIC WITHDRAWAL Bill.com Download from usbank.com.	4,534.96
12/12/2019	Check	5098	MES - Northwest		-
				2019 VFA	12,366.36
				Sheridan to pay	10,000.00
					2,366.36
12/12/2019	Check	5099	Rickreall Farm Supply	09868	-362.20
					362.20
12/12/2019	Bill Payment (Check)	5100	Sheridan Fire Distirct		-1,141.09
					-1,141.09
12/12/2019	Bill Payment (Check)	5101	Recology Western Oregon	1080134460	-48.20
					-48.20
12/12/2019	Bill Payment (Check)	5102	Grand Ronde Sanitary District		-40.00
					-40.00
12/12/2019	Bill Payment (Check)	5103	Sheldon Oil Company		-140.67
					-140.67
12/12/2019	Bill Payment (Check)	5104	Lines, Linda		-348.65
					-348.65
12/12/2019	Bill Payment (Check)	5105	Accuity LLC		-2,000.00
					-2,000.00
12/12/2019	Bill Payment (Check)	5106	City of McMinnville	feasilbilty study	-3,000.00
					-3,000.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
12/12/2019	Bill Payment (Check)	5107	Streamline		-200.00
					-200.00
12/12/2019	Bill Payment (Check)	5108	Speer Hoyt PC		-70.50
					-70.50
12/12/2019	Bill Payment (Check)	5109	Special Districts Insurance Services		-
					10,095.54
					-
					10,095.54
12/12/2019	Bill Payment (Check)	5097	Oregon Employment Tax		-61.19
					-61.19
12/13/2019	Check	Online	AFLAC MED	November	-77.52
					-77.52
12/13/2019	Expense			ANALYSIS SERVICE CHARGE Download from usbank.com.	-8.00
					8.00
12/16/2019	Check		Verizon Wireless	CHECK 5004 Download from usbank.com.	-620.15
					620.15
12/16/2019	Check		Portland General Electric	CHECK 5003 Download from usbank.com.	-1,329.11
					1,329.11
12/18/2019	Bill Payment (Check)	5110	News-Register		-77.43
					-77.43
12/18/2019	Bill Payment (Check)	5111	Industrial Welding Supply, INC		-88.00
					-88.00
12/18/2019	Bill Payment (Check)	5112	Sheridan Building Materials		-124.72
					-124.72
12/20/2019	Check	Online	Recology Western Oregon	Nov	-100.34
					100.34
12/23/2019	Check	Online	Wave Business	December	-124.41
					124.41
12/23/2019	Bill Payment (Check)	Online	TIAA Bank	41358385	-661.54
					-661.54
12/23/2019	Bill Payment (Check)	Online	Technical Genius Repairs LLC (deleted)		-315.00
					-315.00
12/27/2019	Check	Online	Sierra Springs		-107.82
					107.82
12/27/2019	Bill Payment (Check)	Online	Dial Long Distance	00000009909	-38.99

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
					-38.99
12/27/2019	Expense		Intuit Complete Payroll		-167.00
				ELECTRONIC WITHDRAWAL Payroll Se Download from usbank.com. Payroll Service	167.00
12/30/2019	Expense		HADEN D HEWES		-532.71
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	532.71
12/30/2019	Expense				-678.71
				ELECTRONIC WITHDRAWAL EMPLOYER C Download from usbank.com. EMPLOYER CONTRB	678.71
12/30/2019	Expense		RAYMOND G WATKINS		-1,880.22
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	1,880.22
12/30/2019	Expense		RYAN J. VAUBLE		-2,534.98
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	2,534.98
12/30/2019	Expense		JAY PAYNE		-2,783.41
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	2,783.41
12/30/2019	Expense		COOPER T. WALTERS		-3,538.28
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	3,538.28
12/30/2019	Expense		ERIC M. HINES		-3,568.30
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	3,568.30
12/30/2019	Expense		JACOB W. ALGUIRE		-4,446.91
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	4,446.91
12/30/2019	Expense		McKENNA HOY		-3,711.42
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	3,711.42
12/30/2019	Expense		JAKOB P SESSA		-3,850.49
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	3,850.49
12/30/2019	Expense		TAMI L. TIGNER		-3,860.01
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	3,860.01
12/30/2019	Expense		MICHAELA B WOODS		-3,855.53
				ELECTRONIC WITHDRAWAL PAYROLL Download from usbank.com.	3,855.53
12/30/2019	Expense				-
				ELECTRONIC WITHDRAWAL EMPLOYER C Download from usbank.com. EMPLOYER CONTRB	19,750.58
12/30/2019	Expense				-
				ELECTRONIC WITHDRAWAL EMPLOYER C Download from usbank.com. EMPLOYER CONTRB	38,678.95
Bill.com Money Out Clearing					
12/10/2019	Bill Payment (Check)		TAMI L. TIGNER	Inv #RB9280160050	-78.42
					-78.42

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
12/10/2019	Bill Payment (Check)		Northwest Safety Clean	Inv #19-25581	-69.90
					-69.90
12/10/2019	Bill Payment (Check)		CenturyLink	Inv #RB9278814019	-324.05
					-324.05
12/10/2019	Bill Payment (Check)		Dial Long Distance	Acct #00000009909-Inv #193040927	-41.63
					-41.63
12/10/2019	Bill Payment (Check)		TIAA Bank	Acct #41358385-Inv #RB9278814023	-661.54
					-661.54
12/10/2019	Bill Payment (Check)		Zoll Medical Corporation	Inv #90038775	-510.00
					-510.00
12/10/2019	Bill Payment (Check)		Yamhill Communications Agency	Acct #YCOM-WVFD-Inv #535	-1,836.42
					-1,836.42
12/10/2019	Bill Payment (Check)		Oregon-DHS	Inv #RB9278814026	-188.00
					-188.00
12/10/2019	Bill Payment (Check)		HADEN D. HEWES	Inv #RB9278814027	-825.00
					-825.00

SOUTHWESTERN POLK COUNTY RURAL FIRE PROTECTION DISTRICT- **DRAFT**

INVITATION TO BID

Contractors are invited to bid on the construction of three fire stations (Project) for Southwestern Polk County Rural Fire Protection District (District). The stations to be built are located at:

Rickreall Fire Station – 9055 Rickreall Road Rickreall, OR 97371
Salt Creek Fire Station - 15455 Salt Creek Road Dallas, OR 97338
Bridgeport Fire Station – South Kings Valley Highway (address TBD)

The Rickreall and Salt Creek Fire Stations will be approximately 5,000 sq. ft., including three apparatus bays, , office, and other essential areas. The District has outstanding grant applications which may provide finding for additional area buildouts with these fire stations. **District reserves the right to award based on individual station or aggregate construction project cost.** Sealed bids will be received by Fred Hertel, Fire Chief at PO Box 6 or 230 SW Mill Street, Sheridan, OR 97378 at or before 2:00 p.m., March 10, 2020. Bids will be publicly opened immediately following this closing.

This contract is for a public work subject to ORS 279C.800 to 279C.870, relating to the payment of prevailing wages.

No prequalification will be required for this Project.

The terms, conditions and specifications for this Project (Project Documents) may be examined at Southwestern Polk County Rural Fire Protection District (District) office located at PO Box 6 or 230 SW Mill Street, Sheridan, OR 97378, between the hours of 9:00 a.m. to 4:00 p.m., Monday through Friday until March 10, 2020. The Project Documents will be available at this location and are downloadable from the District website at <https://swpolkfire.org/> from the date of this Notice until March 10, 2020. Copies may be obtained from the District for a non-refundable fee of \$250.00.

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

INSTRUCTIONS TO BIDDERS

Bids will be received by Southwestern Polk County Rural Fire Protection District (hereinafter called "District") at PO Box 6 or 230 SW Mill Street, Sheridan, OR 97378, until 2:00 p.m., Pacific Daylight Time, March 10, 2020. Bids will be publicly opened immediately following this closing.

Each bid must be submitted in an opaque, sealed envelope, addressed to Fred Hertel, Fire Chief, Southwestern Polk County Rural Fire Protection District, at the above address. Each bid must be plainly marked on the outside of the envelope with the name of the bidder, the District's address and "Station Construction Project." Bids not so marked may be disqualified. If forwarded by mail, the sealed envelope containing the bid must be contained in another envelope addressed to the District at the address listed above. Faxed or electronically submitted bids shall be refused as non-responsive.

This contract is for a public work subject to ORS 279C.800 to 279C.870, relating to the payment of prevailing wages.

No prequalification will be required for this Project.

No pre-bid conference will be held.

Contract terms, conditions and Project specifications for this Project (Project Documents) may be examined at the District office located at 230 SW Mill Street, Sheridan, OR 97378 or downloaded from the District website at <https://swpolkfire.org/>. Copies of the Project Documents may be obtained from the District for a non-refundable fee of \$250.00.

All bids must be submitted on the required bid form. All blank spaces for bid prices must be completed in ink and the bid form must be fully completed and executed when submitted. Only one copy of the bid form is required. To be considered, each bid must be accompanied by a bid bond or certified check in the amount of 10% of the bid.

Contractor must comply with all federal, state, and local laws or regulations dealing with the prevention of environmental pollution and preservation of natural resources that affect the performance of the Contract.

1. Non-Compliant Bids

The District may reject any bid not in compliance with all prescribed public bidding procedures and requirements. Any bid failing to certify compliance with ORS 279C.800 to 279C.870 *et seq.* will not be received or considered by District. All bids must identify whether the bidder is a resident bidder as defined in ORS 279A.120. The District may reject for good cause any and all bids upon finding it is in the public interest to do so. Any bid may be withdrawn prior to the above scheduled time for the opening of bids, or any authorized postponement per District Public Contracting Rule (District Rule) 137-049-0320. Any bid received after the closing time and date specified above shall not be

considered. No bidder may withdraw a bid within forty (40) days after the actual date of the bid opening. Should there be reasons why the contract cannot be awarded within the specified time, the time may be extended by mutual agreement between the District and the bidder.

2. Bidder Responsibilities

Before submitting a bid, each bidder must:

- (a) Examine the contract documents thoroughly;
- (b) Visit the site, so that the bidder may familiarize itself with local conditions which may, in any manner, affect cost progress, or performance of the Work;
- (c) Be familiar with state, federal, and local laws, ordinances, rules and regulations which may, in any manner, affect cost, progress or performance of the Work; and
- (d) Study and carefully correlate bidder's observations with the contract documents.

3. Instructions for First-Tier Subcontractor Disclosure

Bidders are required to disclose information about certain first-tier subcontractors when the contract value for a Public Improvement is greater than \$100,000 (see ORS 279C.370). Specifically, when the contract amount of a first-tier subcontractor furnishing labor or labor and materials would be greater than or equal to: (i) 5% of the Project Bid, but at least \$15,000, or (ii) \$350,000 regardless of the percentage, the bidder must disclose the following information about that subcontract either in its Bid submission, or within two hours after Bid Closing:

- (a) The subcontractor's name;
- (b) The category of work that the subcontractor would be performing, and
- (c) The dollar value of the subcontract.

If the bidder will not be using any subcontractors that are subject to the above disclosure requirements, the bidder is required to indicate "NONE" on the accompanying form.

THE CONTRACTING AGENCY MUST REJECT A BID IF THE BIDDER FAILS TO SUBMIT THE DISCLOSURE FORM WITH THIS INFORMATION BY THE STATED DEADLINE (see District Rule 137-049-0360).

4. The Importance of Bids and Contract Documents

The submission of a bid will constitute an incontrovertible representation by the bidder: (1) of bidder's intent to be bound by the attached contract documents, if awarded the contract; (2) that the bidder has complied with each of the requirements within these bid documents; (3) that the contract documents are sufficient in scope and detail to indicate and convey understanding of all terms and conditions for performance of the Work; and

(4) of bidder's intent to sign up to two contract amendments to include Stations 130 and/or 150, upon negotiation of a contract price acceptable to District.. The plans for the Project provide bidders a delineated description of the land owned and the area involving easements. Bidders are to scrupulously follow these boundaries and not encroach upon, in any manner, property owned by any other person.

The contract documents contain the provisions required for the construction of the Project. Information obtained from an officer, agent, or employee of the District or any other person is not binding upon the District, and shall not affect the risks or obligations assumed by the Contractor or relieve Contractor from fulfilling any conditions of this solicitation or the contract, once executed, unless confirmed by written addendum or contract amendment.

5. Requests for Clarification/Addenda

All questions about the meaning or intent of the contract documents shall be submitted to the District representative in writing. If merited, replies may be issued by addendum, mailed or delivered to all parties recorded by the District representative as having received the bidding documents, per District Rule 137-049-0250. Requests for changes and clarifications shall be submitted in accordance with District Rule 137-049-0260. Only questions answered by formal written addenda will be binding. Oral and other interpretations or clarifications will be without legal effect.

6. Performance and Payment Bonds

A performance bond and a payment bond, in the forms attached, each in the amount of 100% of the contract price, with a corporate surety approved by the District, will be required for the faithful performance of the contract. Attorneys in fact who sign bid bonds or payment bonds and performance bonds must file with each bond a certified and effective dated copy of their Power of Attorney. All bonding companies must be authorized to do business in the State of Oregon.

7. District Investigation of Bidder

The District may make such investigations as deemed necessary to determine the ability of the bidder to perform work. In determining the lowest responsible bidder, District shall check the list created by the Construction Contractors Board under ORS 701.227 for bidders who are not qualified to hold a public improvement contract and determine whether the bidder has met the standards of responsibility. District shall also consider the following factors and may disqualify any person as a bidder if it finds the bidder:

- (a) Does not have available the appropriate financial, material, equipment, facility and personnel resources and expertise, or the ability to obtain the resources and expertise, necessary to meet all contractual responsibilities;
- (b) Does not hold a current license that a contractor operating in Oregon must hold in order to undertake or perform Project Work;

- (c) Is not covered by liability insurance or other insurance in required amounts;
- (d) Does not qualify as a carrier insured employer or a self-insured employer under ORS 656.407 or has not elected coverage under ORS 656.128;
- (e) Failed to provide a First-Tier Subcontractor Disclosure Form, if required under ORS 279C.370;
- (f) Does not have a satisfactory record of performance. The District shall document the record of performance of a bidder if the District finds the bidder not to be responsible under this paragraph (f);
- (g) Does not have a satisfactory record of integrity. The District shall document the record of integrity of a bidder if the District finds the bidder not to be responsible under this paragraph (g);
- (h) Is not qualified legally to contract with the District; or
- (i) Has not supplied all necessary information in connection with the inquiry concerning responsibility.

Each bidder shall promptly supply information as requested by the District pursuant to such investigation. If a bidder fails to promptly supply information requested by the District concerning responsibility, the District shall base the determination of responsibility upon any available information, or may find the bidder not to be responsible. Failure to supply such information may be grounds for disqualification.

8. Registration and Licenses

No bid for a construction contract shall be received or considered by the District unless the bidder is registered and in good standing with the Construction Contractors Board or licensed and in good standing with the State Landscape Contractors Board, as required by ORS 671.530. Bidders need not be licensed to work with asbestos, under ORS 468A.720.

9. Protests

Award and solicitation protests shall be submitted in accordance with District Rule 137-049-0260(3) and 137-049-0450(4), respectively.

10. Process

At least seven (7) days prior to final award, all bidders will receive the District's Notice of Intent to Award issued via email. The District anticipates final Contract award on or before March 20, 2020.

The bidder to whom the contract is awarded will be required to execute the attached agreement and obtain the performance and payment bonds within ten (10) calendar days from the date when Notice of Award is delivered to the bidder. Submittal of a bid indicates bidder's intent to be bound to all terms and conditions of the attached agreement. The Notice of Award shall be accompanied by the necessary agreement and bond forms. In case of a failure of the bidder to execute the agreement, the District

may, at its option, consider the bidder in default in which case the bid bond accompanying the bid shall become the property of the District.

The District, within ten (10) days of receipt of an acceptable performance bond, an acceptable payment bond, and the required agreements signed by the successful bidder, including proof of insurance as required by the contract documents, shall sign and return to the successful bidder an executed duplicate of the agreement and notice to proceed. If the 10-day notice to proceed has not been issued within the 10-day period, or within a period mutually agreed upon, the Contractor may terminate the agreement without further liability on the party of either party. Such termination shall be by written notices and will be effective upon receipt by the District.

The award will be made to the lowest responsible bidder, either by individual station or by the aggregate of all three stations. The Contractor shall submit to the District representative by the last calendar day of each month a partial payment estimate for work performed during the prior pay period. The cutoff date for work performed shall be the 26th day of the month in which a payment estimate is submitted. The District will approve and authorize payment of partial payment estimates approved by the District representative at its regular monthly District meeting.

NOTICE OF INTENT TO AWARD

Southwestern Polk County Rural Fire Protection District
Invitation to Bid
Station Construction Project

To all Bidders:

Based on responses to the recent Invitation to Bid and other information obtained from third party sources, _____ has been identified as the lowest responsible, responsive bidder to contract with Southwestern Polk County Rural Fire Protection District for the above referenced Project. Protests regarding this intended award will be received by Fred Hertel, Fire Chief, Southwestern Polk County Rural Fire Protection District, PO Box 6 or 230 SW Mill Street, Sheridan, OR 97378, until March, 2020. Award will become final on March, 2020] or once the District responds to all timely filed protests and affirms the award, whichever is later.

It is the District's intent to begin negotiations and enter into a contract for these services with _____, by _____, 2020. The District would like to finalize the contract no later than March 30, 2020, with approval by the District Board on April 9,, 2020. The contract terms, specifications and conditions were included with the ITB.

If you have any questions, please feel free to call me at _____.

Sincerely,

SOUTHWESTERN POLK COUNTY RURAL
FIRE PROTECTION DISTRICT

By: _____

BID FORM

Southwestern Polk County Rural Fire Protection District
Station Construct Project (Project)
Dallas, OR 97338

This bid is submitted to Southwestern Polk County Rural Fire Protection District, PO Box 6 or 230 SW Mill Street, Sheridan, OR 97378.

1. The undersigned bidder proposes and agrees, if this bid is accepted, to enter into a Construction Agreement with the District in the form included in the contract documents and to complete all work as specified or indicated in the contract documents for the contract price and within the contract time indicated in this bid and in accordance with the contract documents.
2. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation, those dealing with disposition of bid security. This bid may not be amended or withdrawn and is subject to acceptance for forty (40) days after the date of bid opening. The successful bidder will sign the Construction Agreement included as part of the bid packet and submit the security and other documents required by the contract documents within ten (10) days after the date of District's Notice of Award.
3. In submitting this bid, bidder represents as more fully set forth in the Construction Agreement, that:

- (a) Bidder has examined copies of the contract documents and the following addenda:

Date: _____	Number: _____
Date: _____	Number: _____
Date: _____	Number: _____
Date: _____	Number: _____

and also copies of the advertisement or Invitation to Bid and Instructions to Bidders;

- (b) Bidder has examined the site and locality where the Work is to be performed, the applicable legal requirements (federal, state, and local, ordinances, rules, and regulations) and the conditions affecting cost, progress, or performance of work, and has made such independent investigation as bidder deems necessary;
- (c) This bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation, and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation; bidder has not directly or indirectly induced or

solicited any other bidder to submit a false or sham bid; bidder has not solicited or induced any person, firm, or corporation to refrain from bidding; and bidder has not sought by collusion to obtain for himself any advantage over any other bidder or the District;

- (d) The District anticipates awarding at least one and potentially a total of three (3) station projects to one (1) contractor, but reserves the right to solicit additional bids and award project contracts to different contractors for one (1) or more stations, in District's sole discretion. The District does not have to award any contract based on the bids submitted. Any award which the District makes will be on the basis of the lowest responsible bidder.

4. Bid Quantities and Specifications	Unit Price	Total
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Bidder will complete the entire Station 140 Project for the following total price: \$_____. Bidder agrees to negotiate in good faith contract amendment amounts for alternate Stations 130 and 150, upon completion of those drawings.

- 5. Bidder agrees to prepare the site and perform the labor necessary to complete the Station 140 construction Project which will be substantially completed in accordance with the plans and specifications attached hereto within _____ days of the receipt of the notice to proceed.
- 6. Bidder acknowledges that bidder has reviewed the provisions of the Construction Agreement as to liquidated damages which may be assessed in the event of failure to complete the Work on time and has considered those potential damages in formulating this bid.
- 7. The following documents are attached to and made a condition to the bid:
 - (a) Required bid security in the form of a bid bond or certified check in the amount of 10% of the bid;
 - (b) Non-Collusion Affidavit;
 - (c) First Tier Subcontractor Disclosure Form (attached to the bid or submitted to the District within two (2) hours after bid closing).
- 8. Bidder agrees and certifies as follows:
 - (a) The provisions of ORS 279C.800 *et seq.*, relating to the prevailing wage rates, will be complied with;

- (b) Bidder is a resident of the State of _____ as defined in ORS 279A.120;
- (c) The provisions of ORS 305.385 relating to Oregon tax laws will be complied with;
- (d) Bidder has not and will not discriminate against minorities, women or emerging small business enterprises in obtaining any subcontracts required under this Contract, or against a business enterprise owner controlled by, or that employs, a disabled veteran as defined in ORS 408.225;
- (e) All employers, including bidder, that employ subject workers who work under the Construction Agreement shall comply with ORS 656.017 and provide the required Workers' Compensation coverage unless such employers are exempt under ORS 656.126. Bidder shall ensure that each of its subcontractors complies with these requirements;
- (f) Bidder is registered and in good standing with the Construction Contractors Board in accordance with ORS 701.035 to 701.055;
- (g) All subcontractors performing work as described in ORS 701.005(2) will be registered with the Construction Contractors Board in accordance with ORS 701.035 to 701.055 before the subcontractors commence work under the contract.

9. Communications concerning this bid shall be addressed to:

Bidder: _____

Submitted this _____ day of _____, 2020.

 (Corporate Name) (Company Name)
 (Corporate Seal, if any)

By: _____
 (Name of person authorized to
 Sign, or Title)

Business Address: _____

Phone: (____) _____

State of Incorporation: _____

Oregon Contractor Board No.: _____

ATTEST:

Secretary of bidding corporation

NOTICE OF AWARD

To: _____

PROJECT description: Southwestern Polk County
Rural Fire Protection District (District)
Station Construction Project (Project)

The District has considered the bid submitted by _____
(Contractor) for the above described Project in response to its advertisement for bids
dated [weekday], _____, 2020, and Instructions to Bidders.

Contractor is hereby notified that its bid in the amount of _____
(amount in written form) (\$ _____) has
been accepted by the District.

Contractor is required by the Instructions to Bidders to execute the Construction
Agreement and furnish the required Contractor's Performance Bond, Payment Bond
and certificates of insurance within ten (10) calendar days from the date of this notice.

If Contractor fails to execute the Construction Agreement and to furnish the required
bonds and certificates of insurance within ten (10) days from the date of this notice,
District will be entitled to consider all Contractor's rights arising out of District's
acceptance of Contractor's bid as abandoned and as a forfeiture of Contractor's bid
bond. District will be entitled to such other rights as may be granted by law.

Please return an acknowledged copy of this Notice to Award to District.

DATED this _____ day of _____, 2020.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT

By: _____

* * * * *

ACCEPTANCE OF AWARD

Receipt of the above Notice of Award is hereby acknowledged by _____
_____ on this _____ day of _____, 2020.

By: _____
Title: _____

NOTICE TO PROCEED

TO: _____ Date: _____

Southwestern Polk County Rural Fire Protection District (District)
Station Construction Project (Project)

_____ (Contractor) is hereby notified to commence Project in accordance with the Construction Agreement dated _____, 2020, on or before _____, 2020, and Contractor is to complete the Work on the Project within ____ consecutive calendar days thereafter. The date of final completion for all work is _____, 2020.

Please return an acknowledged copy of this Notice to Proceed to District.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT

By: _____

* * * * *

ACCEPTANCE OF NOTICE TO PROCEED

Receipt of the above Notice to Proceed is hereby acknowledged by _____
_____ on this _____ day of _____, 2020.

By: _____
Title: _____

NON-COLLUSION AFFIDAVIT

STATE OF _____)
County of _____) ss. Southwestern Polk County
Rural Fire Protection District
Station Construction Project

I state that I am _____ of _____ and that I am authorized to make this affidavit on behalf of my firm, and its owners, directors, and officers. I am the person responsible in my firm for the price(s) and the amount of this bid.

I state that:

- (1) The price(s) and amount of this bid have been arrived at independently and without consultation, communication or agreement with any other contractor, bidder or potential bidder, except as disclosed on the attached appendix.
- (2) That neither the price(s) nor the amount of this bid, and neither the approximate price(s) nor approximate amount of this bid, have been discussed with any other contractor, bidder or potential bidder, except as disclosed on the attached appendix.
- (3) No attempt has been made or will be made to induce any firm or person to refrain from bidding on this contract, or to submit a bid higher than this bid, or to submit any intentionally high or noncompetitive bid or other form of complementary bid.
- (4) The bid of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive bid.
- (5) _____, its affiliates, subsidiaries, officers, directors and employees are not currently under investigation by any governmental agency and have not in the last four years been convicted of or found liable for any act prohibited by state or federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract, except as described on the attached appendix.

I state that _____ understands and acknowledges that the above representations are material and important, and will be relied on by the District in awarding the contract(s) for which this bid is submitted. I understand and my firm understands that any misstatement in this affidavit is and shall be treated as fraudulent concealment from the District of the true facts relating to the submission of bids for this contract.

Name of Company: _____
Position: _____

SIGNED and SWORN to before me this _____ day of _____,
2020, by _____.

Notary Public for _____

FIRST-TIER SUBCONTRACTOR DISCLOSURE FORM

PROJECT NAME: Station Construction Project

BID #: _____

BID CLOSING: Date: _____ Time: _____

This form must be submitted at the location specified in the Invitation to Bid on the advertised bid closing date and within two working hours after the advertised bid closing time.

List below the name of each subcontractor that is required to be disclosed, the category of work that the subcontractor will be performing and the dollar value of the subcontract. Enter "NONE" if there are no subcontractors that need to be disclosed. (ATTACH ADDITIONAL SHEETS IF NEEDED.)

NAME	DOLLAR VALUE	CATEGORY OF WORK
1) _____	\$ _____	_____
2) _____	\$ _____	_____
3) _____	\$ _____	_____
4) _____	\$ _____	_____
5) _____	\$ _____	_____
6) _____	\$ _____	_____

FAILURE TO SUBMIT THIS FORM BY THE DISCLOSURE DEADLINE WILL RESULT IN A NON-RESPONSIVE BID. A NON-RESPONSIVE BID WILL NOT BE CONSIDERED FOR AWARD.

Form submitted by (bidder name): _____

Contact name: _____

Phone no.: _____

BIDDER'S PERFORMANCE AND PAYMENT BOND STATEMENT

_____ (Contractor) is submitting a bid to Southwestern Polk County Rural Fire Protection District (District) pursuant to the District's advertisement for bids dated _____, _____, 2020.

Contractor certifies that, if it is awarded the contract, Contractor has the financial ability to obtain good and sufficient bonds in the forms attached, issued by a surety to the District, each in a sum equal to the amount of the bid providing for the faithful performance of the contract.

Contractor understands and agrees that if Contractor fails to provide either the required performance bond or payment bond, the District may reject the bid and the bid bond submitted with the bid may be forfeited.

The surety requested to issue the performance bond will be _____ (Surety Company). Contractor authorizes Surety Company to disclose any information to District concerning Contractor's ability to supply a performance bond in the amount of the contract.

The surety requested to issue the payment bond will be _____ (Surety Company). Contractor authorizes Surety Company to disclose any information to District concerning Contractor's ability to supply a payment bond in the amount of the contract.

(Name of Contractor)

By: _____

PERFORMANCE BOND

KNOW ALL PERSONS BY THESE PRESENTS that

(Name of Contractor)

(Address of Contractor)

a _____ hereinafter called "PRINCIPAL", and
(Corporation, Partnership, or Individual)

(Name of Surety)

(Address of Surety)

(Oregon representative for service of process for Surety)

hereinafter called "SURETY", are held and firmly bound unto

Southwestern Polk County
Rural Fire Protection District
PO Box 6 or 230 SW Mill Street
Sheridan, OR 97378

hereinafter called "OWNER", in the total amount of _____
(insert here a sum
_____ Dollars (\$ _____) for the
equal to the contract price)

payment whereof PRINCIPAL and SURETY bind themselves, their heirs, executors,
administrators, successors and assigns jointly and severally, firmly by these presents.

WHEREAS, the PRINCIPAL has by written agreement entered into a certain contract
with the OWNER, dated the _____ day of _____, 20__, a copy of which
is hereto attached and made a part hereof and is hereinafter referred to as the Contract.
Said Contract is for:

NOW, THEREFORE:

1. The condition of this obligation is such that, if PRINCIPAL shall promptly and faithfully perform said Contract, then this obligation shall be null and void; otherwise it shall remain in full force and effect.

2. The SURETY hereby waives notice of any alteration or extension of time made by the OWNER.

3. It is expressly agreed that the Bond shall be deemed amended automatically and immediately, without formal and separate amendments hereto, upon amendment of the Contract, so as to bind the PRINCIPAL and the SURETY to the full and faithful performance of the Contract as so amended. The term "Amendment," wherever used in this Bond, and whether referring to this Bond, the Contract, or any Loan Documents shall include any alteration, addition, extension or modification of any character whatsoever.

4. Whenever PRINCIPAL shall be, and declared by OWNER to be in default under the Contract, the OWNER having performed OWNER's obligations thereunder, the SURETY may promptly remedy the default, or shall promptly:

a) Arrange for the PRINCIPAL, with consent of the OWNER, to perform and complete the contract;

b) Complete the Contract in accordance with its terms and conditions,
or

c) Obtain a bid or bids for completing the Contract in accordance with its terms and conditions, and upon determination by OWNER and the SURETY jointly of the lowest responsible bidder, arrange for a contract between such bidder and OWNER, and make available as work progresses (even though there should be a default or a succession of defaults under the contract or contracts of completion arranged under this paragraph) sufficient funds to pay the cost of completion less the balance of the contract price; but not exceeding, including other costs and damages for which the SURETY may be liable hereunder, the amount set forth above. The term "balance of the contract price," as used in this paragraph, shall mean the total amount payable by OWNER to PRINCIPAL under the Contract and any amendments thereto, less the amount properly paid by OWNER to PRINCIPAL.

5. Any suit under this Bond must be instituted before the expiration of two (2) years from the date on which final payment under the Contract falls due.

6. If any provision of this Bond conflicts with state law, such portion will be deemed deleted therefrom and provisions conforming to such state law shall be deemed incorporated herein. The intent is that the bond shall be construed as a statutory bond and not as a common law bond.

7. No right of action shall accrue on this Bond to or for the use of any person or corporation other than the OWNER named herein or the heirs, executors, administrators or successors of the OWNER.

IN WITNESS WHEREOF, this instrument is executed in _____ counterparts, each one of which shall be deemed an original, this the _____ day of _____, 2020.

ATTEST:

PRINCIPAL

(PRINCIPAL) Secretary

(SEAL)

By: _____

(Witness to PRINCIPAL)

(Address)

(Address)

(SURETY)

ATTEST:

(Witness to SURETY)

By _____
(Attorney-in-Fact)

(Address)

(Address)

NOTE: Date of Bond must not be prior to date of Contract.

If CONTRACTOR is partnership, all partners must execute Bond.

IMPORTANT: SURETY companies executing BONDS must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in Oregon. SURETY companies must also have an Oregon representative for service of process.

PAYMENT BOND

Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

CONTRACTOR (Name and Address):

SURETY (Name and Address of
Principal Place of Business):

CONTRACT

Effective Date of Agreement:

Amount:

Description (Name and Location):

BOND

Bond Number:

Date (Not earlier than Effective Date of Agreement):

Amount:

Modifications to this Bond Form:

Surety and Contractor, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Payment Bond to be duly executed by an authorized officer, agent, or representative.

CONTRACTOR AS PRINCIPAL

Contractor's Name and Corporate Seal (Seal)

By: _____
Signature
Print Name: _____
Title: _____

ATTEST: _____
Signature

Title

SURETY

Surety's Name and Corporate Seal (Seal)

By: _____
Signature (Attach Power of Attorney)
Print Name: _____
Title: _____

ATTEST: _____
Signature

Title

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to Owner to pay for labor, materials, and equipment furnished by Claimants for use in the performance of the Contract, which is incorporated herein by reference.
2. With respect to Owner, this obligation shall be null and void if Contractor:
 - 2.1 Promptly makes payment, directly or indirectly, for all sums due Claimants, and
 - 2.2 Defends, indemnifies, and holds harmless Owner from all claims, demands, liens, or suits alleging non-payment by Contractor by any person or entity who furnished labor, materials, or equipment for use in the performance of the Contract, provided Owner has promptly notified Contractor and Surety (at the addresses described in paragraph 12) of any claims, demands, liens, or suits and tendered defense of such claims, demands, liens, or suits to Contractor and Surety, and provided there is no Owner Default.
3. With respect to Claimants, this obligation shall be null and void if Contractor promptly makes payment, directly or indirectly, for all sums due.
4. Surety shall have no obligation to Claimants under this Bond until:
 - 4.1 Claimants who are employed by or have a direct contract with Contractor have given notice to Surety (at the address described in paragraph 12) and sent a copy, or notice thereof, to Owner, stating that a claim is being made under this Bond and, with substantial accuracy, the amount of the claim.
 - 4.2 Claimants who do not have a direct contract with Contractor:
 1. Have furnished written notice to Contractor and sent a copy, or notice thereof, to Owner, within 90 days after having last performed labor or last furnished materials or equipment included in the claim stating, with substantial accuracy, the amount of the claim and the name of the party to whom the materials or equipment were furnished or supplied, or for whom the labor was done or performed; and
 2. Have either received a rejection in whole or in part from Contractor, or not received within 30 days of furnishing the above notice any communication from Contractor by which Contractor indicated the claim will be paid directly or indirectly; and
 3. Not having been paid within the above 30 days, have sent a written notice to Surety (at the address described in paragraph 12) and sent a copy, or notice thereof, to Owner, stating that a claim is being made under this Bond and enclosing a copy of the previous written notice furnished to Contractor.

5. If a notice by a Claimant required by paragraph 4 is provided by Owner to Contractor or to Surety, that is sufficient compliance.
6. Reserved.
7. Surety's total obligation shall not exceed the amount of this Bond, and the amount of this Bond shall be credited for any payments made in good faith by Surety.
8. Amounts owed by Owner to Contractor under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under any performance bond. By Contractor furnishing and Owner accepting this Bond, they agree that all funds earned by Contractor in the performance of the Contract are dedicated to satisfy obligations of Contractor and Surety under this Bond, subject to Owner's priority to use the funds for the completion of the Work.
9. Surety shall not be liable to Owner, Claimants, or others for obligations of Contractor that are unrelated to the Contract. Owner shall not be liable for payment of any costs or expenses of any Claimant under this Bond, and shall have under this Bond no obligations to make payments to, give notices on behalf of, or otherwise have obligations to Claimants under this Bond.
10. Surety hereby waives notice of any change, including changes of time, to the Contract or to related subcontracts, purchase orders, and other obligations.
11. No suit or action shall be commenced by a Claimant under this Bond other than in a court of competent jurisdiction in the location in which the Work or part of the Work is located or after the expiration of one year from the date (1) on which the Claimant gave the notice required by Paragraph 4.1 or Paragraph 4.2.3, or (2) on which the last labor or service was performed by anyone or the last materials or equipment were furnished by anyone under the Contract, whichever of (1) or (2) first occurs. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.
12. Notice to Surety, Owner, or Contractor shall be mailed or delivered to the addresses shown on the signature page. Actual receipt of notice by Surety, Owner, or Contractor, however accomplished shall be sufficient compliance as of the date received at the address shown on the signature page.
13. When this Bond has been furnished to comply with a statutory requirement in the location where the Contract was to be performed, any provision in this Bond conflicting with said statutory requirement shall be deemed deleted here from and provisions conforming to such statutory requirement shall be deemed incorporated herein. The intent is that this Bond shall be construed as a statutory Bond and not as a common law bond.

14. Upon request of any person or entity appearing to be a potential beneficiary of this Bond, Contractor shall promptly furnish a copy of this Bond or shall permit a copy to be made.

15. Definitions

15.1 Claimant: An individual or entity having a direct contract with Contractor, or with a first-tier subcontractor of Contractor, to furnish labor, materials, or equipment for use in the performance of the Contract. The intent of this Bond shall be to include without limitation in the terms "labor, materials or equipment" that part of water, gas, power, light, heat, oil, gasoline, telephone service, or rental equipment used in the Contract, architectural and engineering services required for performance of the Work of Contractor and Contractor's subcontractors, and all other items for which a mechanic's lien may be asserted in the jurisdiction where the labor, materials, or equipment were furnished.

15.2 Contract: The agreement between Owner and Contractor identified on the signature page, including all Contract Documents and changes thereto.

15.3 Owner Default: Failure of Owner, which has neither been remedied nor waived, to pay Contractor as required by the Contract, or to perform and complete or otherwise comply with the other terms thereof.

FOR INFORMATION ONLY:

Name, Address and Telephone:

Surety Agency or Broker:

Owner's Representative (Engineer or other):

AGREEMENT

THIS AGREEMENT is made this _____ day of _____, 2020, by and between the Southwestern Polk County Rural Fire Protection District, hereinafter called Owner, and _____, hereinafter called Contractor, in consideration of mutual covenants hereinafter set forth, agree as follows:

1. **Work.** Contractor shall complete all work as specified in the contract documents and in accordance with the documents and drawings provided for the Project known as the Station Construction Project (Project).
2. **Materials.** Contractor will furnish all materials, supplies, tools, equipment, labor and other services necessary for the construction and completion of the Project described herein.
3. **Contract Time.** The Work will commence within ten (10) calendar days after the date of the Notice to Proceed and will be completed by the Contractor and accepted by the District no later than _____, 2020, unless the period for completion is extended otherwise by the contract documents or by written agreement of the parties.
4. **Contract Price.** Owner shall pay Contractor for performance of the Work in accordance with the documents the sum of \$_____ as shown in Contractor's bid.
5. **Liquidated Damages.** Owner and Contractor acknowledge and agree that if the Work is not completed by the contract time, the amount of Owner's actual loss of use damages will be difficult and impractical, or impossible to determine. Accordingly, the parties agree that if the Project is not completed by the agreed upon date, as adjusted pursuant to the contract documents, the Contractor shall pay \$100.00 to Owner, as liquidated damages for the loss of use of the Project.

The parties further acknowledge and agree that the daily sum for liquidated damages to be paid, as set forth above, is reasonable and that the payment of such liquidated damages is not intended to nor constitutes a penalty or forfeiture. The parties further acknowledge that these liquidated damages are meant to reimburse the Owner only for loss of use delay damages and that Owner reserves the right to claim other types of damages against Contractor including but not limited to actual delay damages.

6. **Progress Payments.** Owner shall make progress payments on the basis of the Contractor's application for payment as approved by the Owner's representative on or about the last day of each month during construction as provided herein. All progress payments shall be on the basis of progress of the Work measured by the schedule of values provided for in Section 19 of the General Conditions. Prior to substantial completion, progress payments will be an amount equal to not more than 95% of the Work completed and 95% of the materials and

equipment not incorporated in the Work, but delivered and suitably stored, less in each case the aggregate of payments previously made. Upon substantial completion, the Owner shall pay an amount sufficient to increase total payments to Contractor to 95% of the contract price, less such amounts as the Owner shall determine in accordance with Section 19 of the General Conditions. Final payment shall be upon final completion and acceptance of the Work. Approved partial payment estimates shall be reviewed and approved at the next regularly scheduled Board meeting.

7. Contract Documents. The term “contract documents” means and includes the following:

- (a) Invitation to Bid;
- (b) Instructions to Bidders;
- (c) Bid;
- (d) Bid Bond;
- (e) Construction Agreement;
- (f) First-Tier Subcontractor Disclosure Form
- (g) Oregon Prevailing Wage Rates;
- (h) General Conditions;
- (i) Payment Bond;
- (j) Performance Bond;
- (k) Notice of Intent to Award;
- (l) Notice to Proceed;
- (m) Drawings and Specifications attached;
- (n) Change Orders;
- (o) Addenda; Number: _____ Dated: _____
- (p) Proof of Insurance

8. Contractor’s Representations. In order to induce Owner to enter into this agreement, Contractor makes the following representations:

- (a) Contractor has familiarized itself with the nature and extent of the contract documents, work, locality, and with all local conditions and any federal, state, and local laws, ordinances, rules, and regulations which, in any manner, may affect cost, progress, or performance of the Work;
- (b) Contractor has studied carefully all reports, investigations, and tests of subsurface and latent physical conditions at the site which may affect cost, progress, or performance of work and which were relied upon in the preparation of the drawings and specifications;
- (c) Contractor has made or has caused to be made examinations, investigations, tests and studies of reports and related data, in addition to those referred to in paragraph (b), which Contractor deems necessary for the performance of the Work, determination of the contract price, and completion of the Project within the contract time in accordance with the other terms and conditions of the contract documents. No additional

examinations, investigations, tests, reports, or similar data are or will be required by Contractor for such purposes;

- (d) Contractor has reconciled the results of all such observations, examinations, investigations, tests, reports, and data with the terms and conditions of the contract documents;
- (e) Contractor has given the Owner's representative written notice of all conflicts, errors or discrepancies which he has discovered in the contract documents and the written resolution thereof by the Owner's representative is acceptable to the Contractor.

9. Miscellaneous.

- (a) No assignment by a party hereto of any rights under or interests in the contract documents will be binding on another party to this contract without the written consent of the parties sought to be bound; and specifically but without limitation, monies which may become due and monies which are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law) and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the contract documents.
- (b) This Agreement shall be binding upon all parties to the contract and their respective partners, successor, heirs, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the contractual documents.

THIS AGREEMENT is effective on the _____ day of _____, 2020.

OWNER:

CONTRACTOR:

By: _____

By: _____

Address for giving notices:

Address for giving notices:

ATTEST:

ATTEST:

Agent for Service of Process
License # _____

GENERAL CONDITIONS

Section 1. Definitions. Whenever used in these General Conditions or in the other contract documents, the following terms have the meanings indicated which are applicable in both the singular and plural or masculine or feminine thereof:

1. Addenda. Written or graphic instruments issued prior to the execution of the Agreement which modify or interpret the contract documents, Drawings and specifications by additions, deletions, clarifications, or corrections.
2. Bid. The offer or proposal of the bidder submitted on the prescribed form setting forth the prices for the Work to be performed.
3. Bonds. Bid, performance and payment bonds and other instruments of security.
4. Change Order. A written order to the Contractor signed by the Owner authorizing an addition, deletion or revision in the Work, or an adjustment in the contract price or the contract time issued after the effective date of the Agreement.
5. Contract Price. The total monies payable to the Contractor under the terms and conditions of the contract documents.
6. Contract Time. The number of calendar days stated in the contract documents for completion of the Work.
7. Contractor. The person, firm, or corporation with whom the Owner has executed the Agreement.
8. Drawings. The part of the contract documents which show the characteristics and scope of the Work to be performed and are referred to in the contract documents.
9. Owner's Representative. That person appointed by the Board of Directors of the Owner to act as the Owner's Representative in all matters relating to this contract.
10. Field Order. A written order issued by the Owner's Representative which orders minor changes in Work not involving an adjustment in the contract price or an extension of the contract time.
11. Substantial Completion. The date certified by the Owner's Representative when the construction of the Project or a specified part thereof is sufficiently completed in accordance with the contract documents so that the Project or a specified part can be utilized for purposes for which it is intended.

12. Subcontractor. An individual, firm, or corporation having a direct contract with the Contractor or with any other Subcontractor for the performance of a part of the Work at the site.
13. Supplier. Any person or organization who supplies materials or equipment for the Work, including that fabricated to a special design but who does not perform labor at the site.
14. Work. All labor necessary to produce the construction required by the contract documents and all materials and equipment incorporated or to be incorporated in the Project.
15. Written Notice. Any notice to any party to the Agreement, or relative to any part of this Agreement, in writing is considered delivered and service completed when posted by certified mail or registered mail to the party at the party's last given address as shown on the Agreement, or when delivered in person to the party or the party's authorized representative on the worksite.

Section 2. Preliminary Matters.

1. Delivery of Bonds. When the Contractor delivers the executed Contract Documents to the Owner, Contractor shall also deliver to Owner such bonds as the Contractor may be required to furnish.
2. Copies of Documents. Owner shall furnish to Contractor up to three (3) copies of the contract documents. Additional copies will be furnished upon request at the cost of reproduction.
3. Commencement of Contract Time. The contract time will commence to run on the day indicated in the Notice to Proceed.
4. Insurance. Before undertaking any Work on the Project, Contractor shall obtain and, during the life of this Agreement, Contractor shall maintain the following minimum public liability and property damage insurance naming the Owner as an additional insured, which shall protect the Owner and the Contractor from claims for injuries, including accidental death, as well as from claims for property damage which may arise out of or result from Contractor's performance of the Work and Contractor's other obligations under the Contract Documents whether such performance is by Contractor or any Subcontractor, or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable:
 - (a) Commercial general liability insurance, including personal injury liability, blanket contractual liability and broad form property damage liability. The combined single limit for bodily injury and property damage shall not be less than \$2,000,000.
 - (b) Statutory workers' compensation and employer's liability insurance for the State of Oregon.

Contractor shall provide the Owner with certificates of insurance before undertaking any Work on the Project. Insurance policies shall not be amended, canceled or terminated without 30-days prior written notice to the Owner.

5. Owner Insurance. The Owner shall be responsible for purchasing and maintaining its own liability insurance. Owner shall also purchase and maintain property insurance upon the Work at the site to the full insurable value thereof and shall include the interest of the Owner, Contractor and Subcontractors in the Work against the perils of fire and extended coverage. All other risk of loss at the Work site shall be borne by Contractor until acceptance of building by Owner.
6. Subrogation Waiver. Owner and Contractor waive all rights against each other, their agents and any Subcontractors and their agents and employees for damages caused by fire or other perils to the extent covered by insurance provided for in this Section. The Contractor shall require similar written waivers from each Subcontractor and each such waiver shall be in favor of all other parties enumerated in this paragraph.

Section 3. Contract Documents.

1. The contract documents comprise the entire agreement between Owner and Contractor concerning the Work. They may be altered only by written modification, as provided in this Agreement.
2. The contract documents are complementary; what is called for by one is binding as if called for by all. If, during the performance of the Work, Contractor finds a conflict, error or discrepancy in the contract documents, Contractor shall report it to the Owner's Representative in writing at once and before proceeding with the Work affected by the conflict.
3. It is the intent of the specifications and Drawings to describe the complete Project to be constructed in accordance with the contract documents. Any Work which may reasonably be inferred from the specifications or Drawings as being required to produce the intended result shall be supplied whether or not it is specifically called for. When words which have a well-known technical or trade meaning are used to describe Work, materials, or equipment, such words shall be interpreted in accordance with such meaning. Reference to standard specifications, manuals, or codes of any technical society, organization, or association, or to the code of any governmental authority, whether such reference be specific or by implication, shall mean the latest standard, specification, manual or code in effect at the time of the opening of the bid, except as may be otherwise specifically stated. However, no provision of any reference, standard, specification, manual or code shall change the duties and responsibilities of the Owner, Contractor, or any of their agents or employees from those set forth in the contract documents. Clarifications and interpretations of the contract documents shall be issued by the Owner's Representative.

4. Re-use of Documents. Neither Contractor nor any Subcontractor, manufacturer, fabricator, Supplier, or distributor shall have or acquire any title to or ownership rights in any of the Drawings, specifications, or other documents which are a part of this contract. They may not be reused by any party without the express written consent of the Owner and of the preparer of the Drawings.

Section 4. Materials, Service and Facilities.

1. It is understood that, except as otherwise specifically stated in the contract documents, the Contractor shall provide and pay for all materials, labor, tools, equipment, water, lights, power, transportation, supervision, temporary construction of any nature, and all other services and facilities of any nature whatsoever necessary to execute, complete, and deliver the Work within the specified time.
2. Materials and equipment shall be stored so as to ensure the preservation of their quality and fitness for the Work. Stored materials and equipment to be incorporated in the Work shall be located so as to facilitate prompt inspection. All materials and equipment shall be applied, installed, connected, erected, used, cleaned and conditioned as directed by the manufacturer.
3. All materials and equipment shall be of good quality and new except as otherwise provided in the contract documents.
4. Equivalent Materials and Equipment. Whenever materials or equipment are specified or described in Drawings or specifications by using the name of proprietary item or the name of a particular manufacturer, fabricator, Supplier or distributor, the name of the item is intended to establish the type, function and quality required. Unless the name is followed by words indicating that no substitution is permitted, materials or equipment of other manufacturers, fabricators, Suppliers, or distributors may be accepted by the Owner's Representative if sufficient information is submitted by Contractor to allow the Owner's Representative to determine that the material proposed is equivalent to that named.
5. Contractor shall be fully responsible for all acts and omissions of its Subcontractors and of persons and organizations directly or indirectly employed by Contractor and any Subcontractor and of persons or organizations for whose acts any of them may be liable to the same extent Contractor is responsible for the acts and omissions of persons directly employed by Contractor. Nothing in these documents creates any obligation on the part of the Owner to pay or to see to the payment of any monies due any Subcontractor or other person or organization except as may otherwise be required by law.

Section 5. Fees, Taxes and Permits.

1. Contractor shall pay all applicable royalties and license fees. Contractor shall defend all suits or claims for infringement of any patent rights and save Owner harmless from loss on account thereof.
2. All permits and licenses required for construction shall be obtained at the expense of Contractor. Owner shall assist the Contractor when necessary in obtaining such permits and licenses. Contractor shall pay all governmental charges and inspection fees necessary for the prosecution of the Work and which are applicable at the time of Bid opening. Contractor shall pay all charges of utility service companies for connections to the Work. Contractor shall pay all sales, consumer, use and other similar taxes required to be paid by Contractor in accordance with the laws of the place of the Project.

Section 6. Survey, Permits and Regulations.

1. Owner shall furnish all boundary surveys and establish all base lines for locating principal component parts of the Work together with a suitable number of bench marks adjacent to the Work as shown in the contract documents. From the information provided by Owner, unless otherwise specified in the contract documents, Contractor shall develop and make all detailed surveys needed for construction such as slope stakes, stakes for piling locations, and other working points, lines, elevations and cut sheets.
2. The Contractor shall carefully preserve bench marks, reference points and stakes and, in case of willful or careless destruction, Contractor shall be charged with the resulting expense and shall be responsible for any mistakes which may be caused by unnecessary loss or disturbance.

Section 7. Protection of Work, Property and Persons.

Contractor will be responsible for initiating, maintaining and supervising all safety precautions and programs in connection with the Work. Contractor will take all necessary precautions for the safety of, or provide the necessary protection to prevent injury, damage, or loss, to all employees on the worksite and other persons who may be affected. Contractor shall also be responsible for all safety precautions regarding all Work and all materials or equipment to be incorporated into the Work, whether in storage on or off the site, and the property at the site or adjacent to it, including trees, shrubs, lawns, walks, pavements, roadways, structures, and utilities not designed for removal, relocation, or replacement in the course of construction. Contractor will remedy all damage, injury or loss to any property caused, directly or indirectly, in whole or in part, by the Contractor, any Subcontractor, or anyone directly or indirectly employed by any of them or any for whose acts any of them may be liable except for acts directly attributable to Owner or Owner's Representative or any person employed by either of them whose acts are not attributable directly or indirectly in whole or in part to the fault or negligence of Contractor.

Section 8. Supervision by Contractor.

The Contractor will supervise and direct the Work. Contractor will be solely responsible for the means, methods, techniques, sequences, and procedures of construction. Contractor will employ and maintain on the Work a qualified supervisor who shall have been designated in writing by Contractor as Contractor's representative at the site. The supervisor shall have full authority to act on behalf of Contractor and all communications given to the supervisor shall be as binding as if given to Contractor. The supervisor shall be present on the site at all times as required to perform adequate supervision and coordination of the Work.

Section 9. Changes in Work.

Owner, at any time the need arises, may order changes in the scope of the Work without invalidating the Agreement. If such changes increase or decrease the amount due under the contract documents, or the time required for performance of the Work, an equitable adjustment shall be authorized by Change Order. Owner or its representative may also, at any time, by issuing a Field Order, make changes in the details of the Work. Contractor shall proceed with the performance of any changes in the Work so ordered, unless Contractor believes that such Field Order entitles Contractor to a change in Contract Price or Contract Time, or both, in which event Contractor shall give Owner's Representative Written Notice of the proposed Change Order within two (2) days after receipt of the Field Order. Contractor shall document in Contractor's notice the basis for the change in Contract Price or Contract Time by separate notice delivered within five (5) days of the date of the Written Notice of the proposed Change Order. Contractor shall not execute such changes pending the receipt of an executed Change Order or further instruction from Owner.

Section 10. Changes in Contract Price.

The Contract Price may be changed only by a written, signed Change Order setting forth the agreed upon Change in Work, and any corresponding Contract Price increase or deduction, the value of which shall be determined by one or more of the following methods in the order of precedence listed below:

1. Unit pricing may be utilized at the Owner's option when unit prices or solicitation alternates were provided that established the cost for additional Work, and a binding obligation exists under the Contract on the parties covering the terms and conditions of the additional Work.
2. If the Owner elects not to utilize unit pricing, or in the event that unit pricing is not available or appropriate, fixed pricing may be used for Change Order Work. In fixed pricing the basis of payments or total price shall be agreed upon in writing between the parties to the Contract, and shall be established before the Work is done whenever feasible. The mark-ups set forth in D.1.3(c) shall be utilized by the parties as a guide in establishing fixed pricing, and will not be exceeded by Owner without adequate justification. Cost and price data relating to Change Orders shall be supplied by Contractor to Owner upon request, but Owner shall be under no obligation to make such requests.

3. In the event that unit pricing and fixed pricing are not utilized, then Change Order Work shall be performed on a cost reimbursement basis for Direct Costs. Such Work shall be compensated on the basis of the actual, reasonable and allowable cost of labor, equipment, and material furnished on the Work performed. In addition, the following markups shall be added to the Contractor's or Subcontractor's Direct Costs as full compensation for profit, Overhead and other indirect costs for Work directly performed with the Contractor's or Subcontractor's own forces:

On Labor.....	10%
On Equipment.....	10%
On Materials.....	10%

When Change Order Work under Section 10(3) is invoiced by an authorized Subcontractor at any level, ascending tiers of Subcontractor or Contractor will not be allowed any supplemental mark-up on each piece of subcontract Work covered by such Change Order.

Payments made to the Contractor shall be complete compensation for Overhead, profit, and all costs that were incurred by the Contractor or by other forces furnished by the Contractor, including Subcontractors, for Change Order Work. Owner may establish a maximum cost for Change Order Work under this Section 10(3), which shall not be exceeded for reimbursement without additional written authorization from Owner. Contractor shall not be required to complete such Change Order Work without additional authorization.

Section 11. Limitation on Liquidated Damages.

Contractor shall not be charged with liquidated damages when the delay in completion of the Work is due to the following and Contractor has promptly given Written Notice of such delay to Owner or its representative:

1. Unforeseeable causes beyond the control and without the fault or negligence of Contractor, including but not restricted to acts of God or of the public enemy, acts of Owner, acts of another Contractor in performance of the contract with the Owner, fires, floods, epidemics, quarantine restriction, strikes, freight embargoes, and abnormal and unforeseen weather; and
2. Any delays of Subcontractors occasioned by any of the causes specified above.

Section 12. Correction of Work.

1. Contractor shall promptly remove from the premises all Work rejected by Owner's Representative for failure to comply with the contract documents, whether incorporated in construction or not, and Contractor shall promptly replace and re execute the Work in accordance with the contract documents and without expense to Owner and shall bear the expense of making good all Work of other contractors destroyed or damaged by such removal or replacement.

2. All removal and replacement Work shall be done at Contractor's expense. If Contractor does not take action to remove rejected Work within five (5) days after receipt of Written Notice of rejection, Owner may remove such Work and store the materials at the expense of Contractor.

Section 13. Subsurface Conditions.

Contractor shall promptly and before such conditions are disturbed, except in the event of an emergency, notify Owner by Written Notice of:

1. Subsurface or latent physical conditions at the site differing materially from those indicated in the contract documents.
2. Unknown physical conditions at the site of an unusual nature, differing markedly from those ordinarily encountered and generally recognized as inherent in Work of the character provided for in the contract.

Owner shall promptly investigate the conditions and if found that such conditions do so materially differ and cause an increase or decrease in the cost of or in the time required for performance of the Work, an equitable adjustment shall be made and the contract documents shall be modified by a change order. Any claim of Contractor for adjustment hereunder shall not be allowed unless he has given the required Written Notice.

Section 14. Suspension of Work, Termination Delay.

1. If Contractor is adjudged a bankrupt or insolvent or if Contractor makes a general assignment for the benefit of Contractor's creditors, or if a trustee or receiver is appointed for the Contractor or for any of Contractor's property, or if Contractor files a petition to take advantage of any debtor's act or to reorganize under bankruptcy or applicable laws, or if Contractor repeatedly fails to supply sufficient skilled workmen or suitable material or equipment, or if Contractor repeatedly fails to make prompt payments to Subcontractors for labor, materials, or equipment, or if Contractor disregards laws, ordinances, rules, regulations, or orders of any public body having jurisdiction of the Work, or if Contractor disregards the authority of Owner's Representative or if Contractor otherwise violates any provision of the contract documents, then Owner may, without prejudice to any other right or remedy, after giving Contractor and Contractor's surety a minimum of five (5) days' Written Notice, terminate the services of the Contractor and take possession of the Project and all materials, equipment, tools, construction equipment, and machinery owned by Contractor and finish the Work by whatever method Owner may deem expedient. In such case, Contractor shall not be entitled to receive any further payment until the Work is finished. If the unpaid balance of the contract price exceeds the direct and indirect costs of completing the Project, including compensation for additional professional services, such excess shall be paid to Contractor. If the costs exceed such unpaid balances, Contractor will pay the difference to Owner. Such costs

incurred by Owner will be determined by Owner and incorporated in a change order.

2. Where Contractor's services have been terminated under Section 14.1, by Owner, the termination shall not affect any right of Owner against Contractor then existing or which may thereafter accrue. Any retention or payment of monies by Owner due Contractor will not release Contractor from compliance with the contract documents.
3. After five (5) days from delivery of Written Notice under Section 14.1 to Contractor, Owner may, without cause and without prejudice to any other right or remedy, elect to abandon the Project and terminate the contract. In such case, Contractor shall be paid for all Work executed and any reasonable expense sustained plus reasonable profit for the Work performed.

Section 15. Equal Opportunity.

Contractor agrees to comply with the applicable provisions of the Equal Opportunity Act of 1972 and the Civil Rights Act of 1964 as amended. Contractor shall have the obligation to ensure that the employees and applicants for employment are not discriminated against because of race, creed, color, sex, or national origin.

Section 16. Public Contracting Code Requirements.

1. Contractor shall pay promptly, as due, all persons supplying labor or materials for the prosecution of the Work provided for in the contract, and shall be responsible for such payment of all persons supplying such labor or material to any Subcontractor.
 - (a) ORS 279C.580(3)(a) requires the prime Contractor to include a clause in each subcontract requiring Contractor to pay the first-tier Subcontractor for satisfactory performance under its subcontract within ten (10) days out of such amounts as are paid to the prime Contractor by the public contracting agency; and
 - (b) ORS 279C.580(3)(b) requires the prime Contractor to include a clause in each subcontract requiring Contractor to pay an interest penalty to the first-tier Subcontractor if payment is not made within thirty (30) days after receipt of payment from the public contracting agency.
 - (c) ORS 279C.580(4) requires the prime Contractor to include in every subcontract a requirement that the payment and interest penalty clauses required by ORS 279C.580(3)(a) and (b) be included in every contract between a Subcontractor and a lower-tier Subcontractor or Supplier.

2. Contractor shall promptly pay all contributions or amounts due the Industrial Accident Fund from such Contractor or Subcontractor incurred in the performance of the contract, and shall be responsible that all sums due the State Unemployment Compensation Fund from Contractor or any Subcontractor in connection with the performance of the contract shall promptly be paid.
3. Contractor shall not permit any lien or claim to be filed or prosecuted against the Owner on account of any labor or material furnished and agrees to assume responsibility for satisfaction of any such lien so filed or prosecuted.
4. A notice of claim on Contractor's payment bond shall be submitted only in accordance with ORS 279C.600 and 279C.605.
5. Contractor and any Subcontractor shall pay to the Department of Revenue all sums withheld from employees pursuant to ORS 316.167.
6. Contractor shall demonstrate to Owner that an employee drug-testing program is in place within ten (10) days of receiving a Notice of Award.
7. Pursuant to ORS 279C.515, if Contractor fails, neglects or refuses to make prompt payment of any claim for labor or materials furnished to the Contractor or a Subcontractor by any person in connection with the contract as such claim becomes due, the Owner may pay such claim to the persons furnishing the labor or material and charge the amount of payment against funds due or to become due to Contractor by reason of the contract. The payment of a claim in the manner authorized hereby shall not relieve the Contractor or its surety from their obligations with respect to any unpaid claim. If Owner is unable to determine the validity of any claim for labor or material furnished, Owner may withhold from any current payment due Contractor an amount equal to said claim until its validity is determined and the claim, if valid, is paid.
8. Pursuant to ORS 279C.515, if the Contractor or a first-tier Subcontractor fails, neglects, or refuses to make payment to a person furnishing labor or materials in connection with the public contract for a public improvement within 30 days after receipt of payment from Owner or Contractor, the Contractor or first-tier Subcontractor shall owe the person the amount due plus interest charges commencing at the end of the 10 day period that payment is due under ORS 279C.580(4) and ending upon final payment, unless payment is subject to a good faith dispute as defined in ORS 279C.580. The rate of interest charged to Contractor or first-tier Subcontractor on the amount due shall equal three times the discount rate on 90-day commercial paper in effect at the Federal Reserve Bank in the Federal Reserve District that includes Oregon on the date that is thirty (30) days after the date when payment was received from the public contracting agency or from the Contractor, but the rate of interest shall not exceed thirty (30) percent. The amount of interest may not be waived.
9. As provided in ORS 279C.515, if the Contractor or a Subcontractor fails, neglects, or refuses to make payment to a person furnishing labor or materials in

connection with the public contract, the person may file a complaint with the Construction Contractors Board, unless payment is subject to a good faith dispute as defined in ORS 279C.580.

10. Pursuant to ORS 279C.530, Contractor shall promptly, as due, make payment to any person, co-partnership, association, or corporation, furnishing medical, surgical and hospital care or other needed care and attention, incident to sickness or injury, to employees of such Contractor, of all sums which the Contractor agrees to pay for such services and all monies and sums which the Contractor collected or deducted from the wages of employees pursuant to any law, contract or agreement for the purpose of providing or paying for such service.
11. Contractor shall employ no person for more than ten (10) hours in any one day, or forty (40) hours in any one week, except in cases of necessity, emergency, or where public policy absolutely requires it, and in such cases, except in cases of contracts for personal services designated under ORS 279A.055, Contractor shall pay the employee at least time and one-half pay for all overtime in excess of eight (8) hours a day or forty (40) hours in any one week when the Work is five (5) consecutive days, Monday through Friday; or for all overtime in excess of ten (10) hours a day or forty (40) hours in any one week when the Work week is 4 consecutive days, Monday through Friday; and for all Work performed on Saturday and on any legal holidays as specified in ORS 279C.540.
12. Pursuant to ORS 279C.540(2), the Contractor must give notice to employees who Work on this contract in writing, either at the time of hire or before commencement of Work on the contract, or by posting a notice in a location frequented by employees, of the number of hours per day and the days per week that the employees may be required to Work.
13. The provisions of ORS 279C.800 to ORS 279C.870 relating to the prevailing wage rates will be complied with.
 - (a) The hourly rate of wage to be paid by Contractor or any Subcontractor to workers in each trade or occupation required for the public works employed in the performance of this Contract shall not be less than the specified minimum rate of wage in accordance with ORS 279C.838 and ORS 279C.840.
 - (b) The latest prevailing wage rates for public works contracts in Oregon are contained in the following publications: The January 1, 2019, Prevailing Wage Rates for Public Works Projects in Oregon, including the April 1, 2019, Amendments. Such publication can be reviewed electronically at:

<https://www.oregon.gov/boli/WHD/PWR/Pages/PWR-Rate-Publications---2019.aspx>

and are hereby incorporated as part of the contract documents.

- (c) Contractor and all Subcontractors shall keep the prevailing wage rates for this Project posted in a conspicuous and accessible place in or about the Project.
 - (d) The Owner shall pay a fee to the Commissioner of the Oregon Bureau of Labor and Industries as provided in ORS 279C.825. The fee shall be paid to the Commissioner as required by the administrative rules adopted by the Commissioner.
 - (e) If Contractor or any Subcontractor also provides for or contributes to a health and welfare plan or a pension plan, or both, for its employees on the Project, it shall post notice describing such plans in a conspicuous and accessible place in or about the Project. The notice shall contain information on how and where to make claims and where to obtain future information.
14. Unless exempt under ORS 279C.836(4), (7), (8) or (9), before starting Work on this contract, or any subcontract hereunder, Contractor and all Subcontractors must have on file with the Construction Contractors Board a public works bond with a corporate surety authorized to do business in the State of Oregon in the amount of \$30,000. The bond must provide that the Contractor or Subcontractor will pay claims ordered by the Bureau of Labor and Industries to workers performing labor upon public works projects. The bond must be a continuing obligation, and the surety's liability for the aggregate of claims that may be payable from the bond may not exceed the penal sum of the bond. The bond must remain in effect continuously until depleted by claims paid under ORS 279C.836(2), unless the surety sooner cancels the bond. The surety may cancel the bond by giving thirty (30) days' Written Notice to the Contractor or Subcontractor, to the Construction Contractors Board and to the Bureau of Labor and Industries. When the bond is canceled, the surety is relieved of further liability for Work performed on contracts entered into after the cancellation. The cancellation does not limit the surety's liability for Work performed on contracts entered into before the cancellation. Contractor further certifies that Contractor will include in every subcontract a provision requiring a Subcontractor to file a public works bond with the Construction Contractors Board before starting Work on the Project, unless exempt under ORS 279C.836(4), (7), (8), or (9).
- (a) Unless exempt under ORS 279C.836(4), (7), (8), or (9), before permitting a Subcontractor to start Work on this public works project, the Contractor shall verify that the Subcontractor has filed a public works bond as required under this section or has elected not to file a public works bond under ORS 279C.836(7).
 - (b) Unless the Owner has been notified of any applicable exemptions under ORS 279C.836(4), (7), (8), or (9), the public works bond requirement above is in addition to any other bond Contractor or Subcontractors may be required to obtain under this contract.

15. As may be required by ORS 279C.845, Contractor or Contractor's surety and every Subcontractor or Subcontractor's surety shall file certified payroll statements with the Owner in writing.
 - (a) If Contractor is required to file certified statements under ORS 279C.845, the Owner shall retain twenty-five (25) percent of any amount earned by the Contractor on the public works project until the Contractor has filed with the Owner a certified statement as required by ORS 279C.845. The Owner shall pay the Contractor the amount retained within 14 days after the Contractor files the required certified statements, regardless of whether a Subcontractor has failed to file certified statements required by statute. The Owner is not required to verify the truth of the contents of certified statements filed by the Contractor under this section and ORS 279C.845.
 - (b) The Contractor shall retain twenty-five (25) percent of any amount earned by a first-tier Subcontractor on this public works contract until the Subcontractor has filed with the Owner certified statements as required by ORS 279C.845. The Contractor shall verify that the first-tier Subcontractor has filed the certified statements before the Contractor may pay the Subcontractor any amount retained. The Contractor shall pay the first-tier Subcontractor the amount retained within fourteen (14) days after the Subcontractor files the certified statements as required by ORS 279C.845. Neither the Owner nor the Contractor is required to verify the truth of the contents of certified statements filed by a first-tier Subcontractor.
16. All employers, including Contractor, that employ subject workers who Work under this contract shall comply with ORS 656.017 and provide the required Workers' Compensation coverage, unless such employers are exempt under ORS 656.126. Contractor shall ensure that each of its Subcontractors complies with these requirements.
17. All sums due the State Unemployment Compensation Fund from the Contractor or any Subcontractor in connection with the performance of the contract shall be promptly so paid.
18. The contract may be canceled at the election of Owner for any willful failure on the part of Contractor to faithfully perform the contract according to its terms.
19. Contractor certifies that it has not and will not discriminate against minorities, women or emerging small business enterprises in obtaining any required Subcontractors, or against a business enterprise that is owned or controlled by, or that employs a disabled veteran as defined in ORS 408.225.
20. Contractor certifies its compliance with the Oregon tax laws, in accordance with ORS 305.385.

21. In the performance of this contract, the Contractor shall use, to the maximum extent economically feasible, recycled paper, materials, and supplies, and shall compost or mulch yard waste material at an approved site, if feasible and cost effective.
22. As may be applicable, Contractor certifies that all Subcontractors performing construction Work under this contract will be registered with the Construction Contractors Board or licensed by the state Landscaping Contractors Board in accordance with ORS 701.035 to ORS 701.055 before the Subcontractors commence Work under this contract.
23. Pursuant to District Rule 137-049-0880, the Owner may, at reasonable times and places, have access to and an opportunity to inspect, examine, copy, and audit the records relating to the Contract.
24. Pursuant to ORS 279C.510, if feasible and cost-effective and contract is for demolition, Contractor shall salvage or recycle construction and demolition debris.
25. Pursuant to ORS 279C.510, if feasible and cost-effective and contract is for lawn and landscape maintenance, Contractor shall compost or mulch yard waste material at an approved site.
26. In compliance with the provisions of ORS 279C.525, the following is a list of federal, state and local agencies, of which the Owner has knowledge, that have enacted ordinances or regulations dealing with the prevention of environmental pollution and the preservation of natural resources that may affect the performance of the contract:

FEDERAL AGENCIES:

- Agriculture, Department of
 - Forest Service
 - Soil Conservation Service
- Defense, Department of
 - Army Corps of Engineers
- Environmental Protection Agency
- Interior, Department of
 - Bureau of Sport Fisheries and Wildlife
 - Bureau of Outdoor Recreation
 - Bureau of Land Management
 - Bureau of Indian Affairs
 - Bureau of Reclamation
- Labor, Department of
 - Occupational Safety and Health Administration
- Transportation, Department of
 - Federal Highway Administration
- Homeland Security, Department of

- Coast Guard

STATE AGENCIES:

- Agriculture, Department of
- Environmental Quality, Department of
- Fish and Wildlife, Department of
- Forestry, Department of
- Geology and Mineral Industries, Department of
- Human Resources, Department of
- Land Conservation and Development Commission
- Soil and Water Conservation Commission
- State Engineer
- State Land Board
- Water Resources Board

LOCAL AGENCIES:

- City Council
- County Court
- County Commissioners, Board of
- Port Districts
- Metropolitan Service Districts
- County Service Districts
- Sanitary Districts
- Water Districts
- Fire Protection Districts

24. Once before the first payment and once before final payment is made of any sum due on account of the contract for a public work, Contractor or Contractor's surety and every Subcontractor with a Subcontractor's surety, shall file a statement with Owner in writing in the form prescribed by the Commissioner of the Bureau of Labor and Industries, certifying the hourly rate of wage paid each classification of worker which Contractor or Subcontractor has employed upon such public work, and further certifying that no worker employed upon such public work has been paid less than the prevailing rate of wage or less than the minimum hourly rate of wage specified in the contract, which certificate and statement shall be verified by the oath of Contractor or Contractor's surety or Subcontractor or the Subcontractor's surety, that Contractor or Subcontractor has read such statement and certificate, knows the contents thereof, and that the same is true to Contractor's or Subcontractor's knowledge. A true copy of the certification or certifications required to be filed pursuant to this section shall also be filed at the same time with the Commissioner of the Bureau of Labor and Industries.

Section 17. Warranty and Guarantee.

1. Contractor warrants and guarantees to Owner that all Work will be done in accordance with the Contract Documents and will not be defective. Prompt notice of all defects shall be given to Contractor. All defective Work, whether or not in place, may be rejected, corrected or accepted. Contractor understands that the City of Dallas and Polk County and their various departments, and agencies, must be consulted and be allowed to inspect the Work and sign off in each particular area. At all times Owner's Representative and appropriate inspectors shall have access to the Work for inspection and testing. Contractor shall provide proper and safe conditions for such access.
2. Where any law, ordinance, rule, regulation, code, or other order of any public body having jurisdiction requires any Work or part thereof to specifically inspected, tested or approved, Contractor shall assume full responsibility for such inspection, testing, or approval, and pay all costs in connection therewith and furnish Owner's Representative with the required certificates of inspection, testing or approval. If any Work to be inspected, tested, or approved is covered without written concurrence of Owner's Representative, it must be, if requested, uncovered for observation. Such uncovering shall be at Contractor's expense.
3. Neither observations by the Owner's Representative nor inspection tests or approvals by others shall relieve the Contractor from his obligations to perform the Work in accordance with the contract documents.
4. If, within two (2) years after the date of final completion and sign off and payment of any retainage by Owner to Contractor, there is any defect in materials or workmanship, Contractor shall promptly, without cost to Owner and in accordance with Owner's written instructions, either correct such defective Work or, if it has been rejected by Owner, remove it from the site and replace it with non-defective Work. If Contractor does not promptly comply with the terms of such instructions, or in an emergency where a delay would cause serious risk of loss or damage, Owner may have the defective Work corrected or the rejected Work removed and replaced. All direct or indirect costs of such removal or replacement, including compensation for additional professional services, shall be paid by Contractor. Such additional professional services include the services of any attorney employed by Owner to assist it in dealings with Contractor. If Contractor does not pay for such Work, or does not ensure that such Work is performed as required by this section, Owner may pursue reimbursement from Contractor, including pursuing a claim upon Contractor's bond, if applicable, for payment of such Work. All notices sent to Contractor shall have copies sent to Contractor's surety.
5. Contractor warrants and guarantees that title to all Work, materials, and equipment covered by the application for payment, whether incorporated in the Project or not, will pass to Owner at the time of payment, free and clear of all liens, claims, security interests and encumbrances of any party whomsoever.

Section 18. Bond Form.

Payment and Performance Bonds shall be in the form provided within the Invitation to Bid packet. Bid Bonds shall be in the standard form of the issuing company. If a standard form is not available, the AIA Form A-310 shall be acceptable for the Bid Bond.

Section 19. Payments to Contractor.

1. By the 5th day of each month, Contractor will submit to Owner's Representative a partial payment estimate filled out and signed by Contractor covering the Work performed during the period covered by the partial payment estimate and supported by such data as Owner's Representative may reasonably require. If payment is requested on the basis of materials and equipment not incorporated in the Work but delivered and suitably stored at or near the site, the partial payment estimate shall also be accompanied by such supporting data, satisfactory to Owner, as will establish Owner's title to the material and equipment, and protect its interest therein, including applicable insurance. Owner's Representative will, within ten (10) days after receipt of each partial payment estimate, either indicate in writing his approval of payment and present the partial payment estimate to Owner, or return the partial payment estimate to Contractor indicating in writing his reasons for refusing to approve payment. In the latter case, Contractor may make the necessary corrections and resubmit the partial payment estimate. Owner will, within ten (10) days of the next Board meeting after presentation by Owner's Representative of an approved partial payment estimate, pay Contractor a progress payment on the basis of the approved partial payment estimate. Owner shall retain five percent (5%) of the amount of each payment until final completion and acceptance of all Work covered by the contract documents. After fifty percent (50%) of the Work has been completed, Owner may, at Owner's sole discretion, reduce or eliminate retainage on the remaining progress estimates. When the Work is substantially complete, Owner may, at Owner's sole discretion, further reduce the retained amount below 5% to only that amount necessary to assure completion. On completion and acceptance of a part of the Work on which the price is stated separately in the contract documents, Owner may, in Owner's sole discretion, pay for that part of the Work in full, including retained percentages, less authorized deductions.
2. A request for payment may also include an allowance for the cost of such major materials and equipment which are suitably stored either at or near the site.
3. Prior to Substantial Completion, Owner, with the approval of Owner's Representative and with the concurrence of the Contractor, may use any completed or substantially completed portions of the Work. Such use shall not constitute an acceptance of such portions of the Work.
4. Owner shall have the right to enter the premises for the purpose of doing Work not covered by the contract documents. This provision shall not be construed as relieving Contractor of the sole responsibility for the care and protection of the Work, or the restoration of any damaged Work except such as may be caused by

agents or employees of Owner. Such entry or Work shall only be allowed to the extent it does not interfere with Contractor's Work.

5. Upon completion and acceptance of the Work, Owner's Representative shall issue a certificate attached to the final payment request that the Work has been accepted by him under the conditions of the contract documents. The entire balance found to be due the Contractor, including the retained percentages, but except such sums as may be lawfully retained by Owner, shall be paid to the Contractor within thirty (30) days of the issuance of the certificate of completion and acceptance of the Work.
6. Contractor will indemnify and save Owner and Owner's officials, employees, agents, and volunteers harmless from all claims arising out of the lawful demands of Subcontractors, laborers, workmen, mechanics, materialmen, and furnishers or machinery and parts thereof, equipment, tools, and all supplies, incurred in the furtherance of the performance of the Work. Contractor shall, at Owner's request, furnish satisfactory evidence that all obligations of the nature designated above have been paid, discharged or waived. If Contractor fails to do so, Owner may, after having notified Contractor, either pay unpaid bills or withhold from Contractor's unpaid compensation a sum of money deemed reasonably sufficient to pay any and all such lawful claims until satisfactory evidence is furnished that all liabilities have been fully discharged whereupon payment to Contractor shall be resumed in accordance with the terms of the contract documents, but in no event shall the provisions of this Section be construed to impose any obligations upon Owner to either Contractor, Contractor's surety or any third party. In paying any unpaid bills of Contractor, any payment so made by Owner shall be considered as a payment made under the contract documents by Owner to Contractor and Owner shall not be liable to Contractor for any such payments made in good faith.
7. If Owner fails to make payment thirty (30) days after approval of a partial payment estimate by Owner's Representative, in addition to the other remedies available to Contractor, there shall be added to each such payment interest at the maximum legal rate commencing on the first day after said payment is due and continuing until the payment is received by the Contractor.

Section 20. Cleanup.

1. From time to time as the Work progresses and immediately after completion of the Work, Contractor shall clean up and remove all refuse and unused materials of any kind resulting from the Work. Upon failure of Contractor to do so within 24 hours after being so directed by Owner's Representative, the Work may be done by Owner and the cost thereof may be deducted from any payment due Contractor.
2. After all other Work embraced in the contract is completed and before final acceptance of the contract, the entire right of way and driveways, alleys, and side street approaches, slopes, ditches, utility trenches, and construction areas shall

be neatly finished to the lines, grades and cross sections shown in the specifications.

3. As a condition precedent to final acceptance of the Project, Contractor shall remove all equipment and temporary structures, and all rubbish, waste and generally clean the right of way and premises.

Section 21. Use of Light, Power and Water.

Contractor shall furnish temporary light, power, and water complete with connecting piping, wiring, lamps, and similar equipment necessary before the Work is improved. Contractor shall install, maintain and remove temporary lines upon completion of Work. Contractor shall obtain all permits and bear all costs for connection with temporary services and facilities at no expense to Owner.

Section 22. Arbitration.

1. All claims, disputes, and other matters in question between Owner and Contractor arising out of, or relating to, the contract documents, including rescission, reformation, enforcement, or the breach of the terms thereof, except for claims which may have been waived by the making or acceptance of final payment or for acquisition of property subject to eminent domain, may be decided by arbitration. Owner shall have the sole discretion as to whether or not a dispute will be decided by arbitration conducted in Polk County, Oregon, rather than through the court process.
2. No demand for arbitration of any claimed dispute or other matter shall be effective until after a claim or demand regarding the underlying dispute is made to the District's Board and the Board at its next regularly scheduled meeting, has rendered a written decision with respect thereto denying the claim or demand. No demand for arbitration of the denial of any such claim, dispute, or other matter shall be made later than thirty (30) days after the date on which the Board of Directors has rendered a written decision denying the claim. The failure to demand arbitration within thirty (30) days of the date of the Board of Director's decision denying the claim shall result in the Board of Director's decision being binding upon Owner and Contractor.
3. Notice of demand for arbitration shall be filed in writing with the other party to the agreement. The demand for arbitration shall be made within the 30 day period specified above. Owner, if not the party demanding arbitration, has the option of allowing the matter to proceed with arbitration or by Written Notice within five (5) days after receipt of a demand for arbitration, or rejecting arbitration and requiring Contractor to proceed through the courts for relief. Arbitration shall be conducted under the Uniform Arbitration Act, ORS 36.600 *et seq.* If the parties are unable to mutually select an arbitrator within twenty (20) days following Owner's decision to pursue arbitration, then each party shall select an arbitrator, and the two arbitrators shall select a single arbitrator. The arbitrator(s) shall have substantial experience in construction disputes. The parties agree that any

award rendered by the arbitrator will be final, and judgment may be entered upon the award in any court having jurisdiction thereof, and will not be subject to modification or appeal except to the extent permitted by Oregon law.

Section 23. Attorney Fees.

If suit, action or arbitration is brought either directly or indirectly to rescind or enforce the terms of this agreement, the prevailing party shall recover and the losing party hereby agrees to pay reasonable attorney's fees incurred in such proceeding, in both the trial and appellate courts, as well as any costs and disbursements. Further, if it becomes necessary for Owner to incur the services of an attorney to enforce any provision of this agreement without initiating litigation, Contractor agrees to pay Owner's attorney's fees so incurred. Such costs and fees shall bear interest at the maximum legal rate from the date incurred, until the date paid by losing party.

West Valley Fire District



Special Workshop: General Operational Levy
December 6, 2019
Minutes

Called Meeting to Order: 4:07 pm

Roll Call:

Chris Greenhill (present)
Roy Whitman (absent)
Gary Brooks (present)
Rick Mishler (present)
Don Shelton (absent)
Fred Hertel (present)

Audience:

Keith Moore
Rod Watson
Fred Hertel

Discussion on General Operational Levy Discussion:

General discussion on what political action committees (PACs) are and how they are typically formed.

Presented "Who is West Valley Fire District?" and "How is West Valley Fire District staffed?" documents for review and edits.

Ideas for where to deposit these fliers:

- Coyote Joes
- Dollar General
- Sky Lumber

The next two fliers will coincide with each other and will be produced at the same time.

The "How does West Valley Fire District spend the funding?" will need to parallel the revenue flier to show the comparisons.

Adjournment: 4:34 pm

Respectfully submitted,

Mariah Prescott

Who is West Valley Fire District?

History:

In 1986, Willamina Rural and Grand Ronde Fire Districts consolidated to form Willamina Fire District. The ambulance services remained separate from the fire services until 1994. West Valley Fire District was formally organized in 2004. The West Valley name was adopted to be more inclusive since the district no longer covered only Willamina.

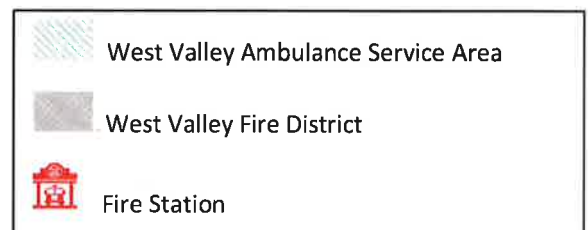
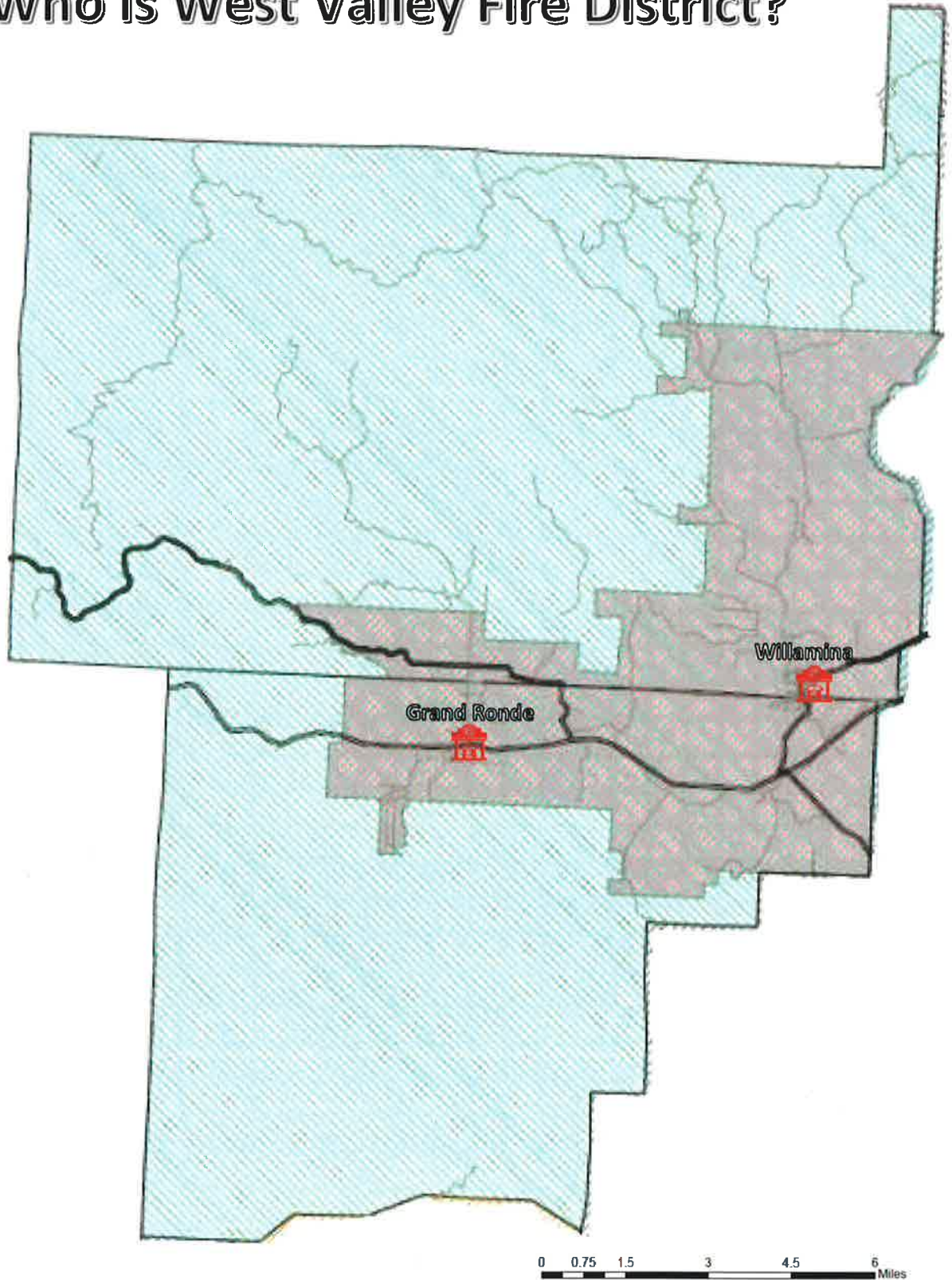
Definitions:

An ambulance service area (ASA) is the designated response zone for transporting ambulances managed within each county. West Valley's ASA covers 264 square miles and is shown in the map on the left with blue lines.

A fire district is the designated response area for fire services. West Valley's Fire District has two fire stations and covers 62 square miles. It is shown on the map with pink lines.

Partners:

West Valley Fire District works closely with The Confederated Tribes of Grand Ronde, Sheridan and SW Polk Fire Districts and has many mutual aid agreements with surrounding agencies.



How is West Valley Fire District staffed?

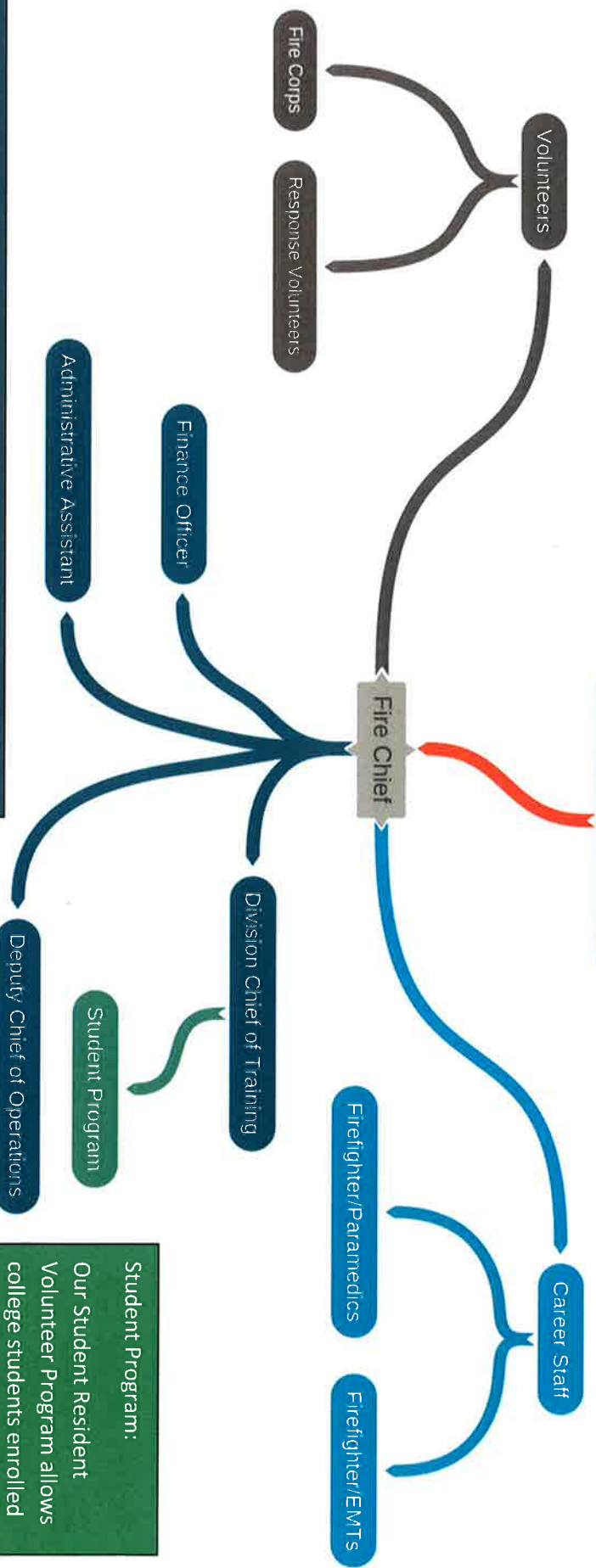


Volunteers:
 Our volunteer programs can include firefighting and EMS services. Like photography, office tasks, most volunteer fire agencies around the country, out volunteer numbers have drastically decreased. We currently have only 4 volunteers. If you are interested in volunteering, please submit an application on our website, westvalleyfd.org.

Volunteer Board of Directors:
 Publicly elected governance board of directors made up of five members.

Volunteer Board of Directors

Career Staff:
 Our career staff are dual-role response providers. While their main function is to run ambulance calls, which makes up about 80% of our total calls, they are also certified to respond to fire calls along with our volunteers.



Administration Team:
 Our administration team is contracted through an intergovernmental agreement with Sheridan Fire District and SW Polk Fire District. Funding for this team is shared by all three districts which allows mobile administrative, operational and training services.

Student Program:
 Our Student Resident Volunteer Program allows college students enrolled in a field related to fire and EMS services to receive college credit while receiving on the job training.

RESOLUTION NO. 2019-03

RESOLUTION AUTHORIZING THE REALLOCATION OF FUNDS FROM CONTINGENCY TO CAPITAL OUTLAY WITHIN THE BUDGET YEAR 2019-20

WHEREAS, Oregon Local Budget Law [ORS 294.471(3)] allows the governing body to adopt the budgetary reallocation of funds at a regular meeting of the governing body, if the difference is 10 percent or less from the expenditures in the adopted budget; and

WHEREAS, there is a need for an additional \$52,371.85 in the Capital Outlay, general fund for the new a 2019 Ford F150 staff vehicle (S1901); and

WHEREAS, there is available funds able to be reallocated from the contingency; and

NOW, THEREFORE, BE IT RESOLVED BY SOUTHWESTERN POLK COUNTY RURAL FIRE PROTECTION DISTRICT BOARD AS FOLLOWS:

Section 1: In the General Fund, Capital Outlay will be increased by \$50,000 and contingency line item will be decreased by \$50,000 for the payment of the new staff vehicle.

Section 2: This resolution is effective immediately upon its enactment by the District Board.

PRESENTED AND PASSED this 9th day of January, 2020.

Rod Watson, Board President

ATTEST

Bob Davis, Board Secretary

Sheridan – SW Polk – West Valley Fire Districts



Date: January 6, 2020

To: Sheridan Fire District Board of Directors

From: Damon Schulze, Deputy Chief / Apparatus Committee

Topic: Purchase of New Apparatus

Recommended Action:

The Apparatus Committee is unanimously recommending the purchase of one 2,000 gallon pumper/tender from MidWest Fire company out of Luverne, MN.

Background:

In May of 2017, the voters of Southwestern Polk Rural Fire Protection District passed a bond. It was specified that part of the bond would be used to replace some of the aging fire apparatus. It was decided after looking at the needs of the district that the use of pumper/tenders could be beneficial to replace some of the fleet. Our district, as throughout the nation, is seeing reduced numbers of citizens able to be volunteer firefighters. The combining of an engine and water tender into one vehicle reduces the need for as many volunteer firefighters needed to respond to the scene. We feel these same considerations apply to Sheridan Fire District.

Starting in July, the district started a needs assessment of future apparatus needs. This led to the formation of the apparatus committee. The committee was formed using two volunteer officers each from SW Polk and Sheridan Fire, one career firefighter, one career officer and I chaired the committee. All members were asked to be on the committee because of their backgrounds and/or interest in fire equipment.

After identifying what was needed in a pumper/tender for the district, the committee set out to determine what was available by vendors. After considering as many vendors as possible, the committee has determined that one company was able to provide what we were looking for and within our budget.

Sheridan Fire District passed a levy in May of 2017. It was noted in the levy that some of the money would go towards purchasing apparatus. Currently, the district has funds set aside for the purchase of fire apparatus.

We feel that Sheridan Fire District could take advantage of the committee's work. This would allow the district to save approximately \$8,000 per vehicle due to multiple vehicles discount. Along with that savings, all vehicles are set to increase 3 to 4 percent for inflation at the end of the month. Taking advantage of these and purchasing this vehicle now may assist us bringing the district together by using the same equipment and training that would allow us to start combining operations on structure fires.

Sheridan – SW Polk – West Valley Fire Districts



Date: January 6, 2020

To: SW Polk Board of Directors

From: Damon Schulze, Deputy Chief / Apparatus Committee

Topic: Purchase of New Apparatus

Recommended Action:

The Apparatus Committee is unanimously recommending the purchase of three 2,000 gallon pumper/tenders from MidWest Fire company out of Luverne, MN. The Apparatus Committee is also recommending the purchase of two 5500 Dodge chassis through state purchasing. These two chassis' would then be sent to Cascade Fire in Medford, Oregon to be built into type 3 wildland vehicles.

Background:

In May of 2017, the voters of Southwestern Polk Rural Fire Protection District passed a bond. It was specified that part of the bond would be used to replace some of the aging fire apparatus. It was decided after looking at the needs of the district that the use of pumper/tenders could be beneficial to replace some of the fleet. Not only would it allow for one to place in each future station, but they could all be standardized for ease of training and operation. Our district, as throughout the nation, is seeing reduced numbers of citizens able to be volunteer firefighters. The combining of an engine and water tender into one vehicle reduces the need for as many volunteer firefighters needed to respond to the scene. Along with the need for engines, there is also a need for wildland type vehicles due to the type of terrain found in the district and the need to respond to EMS calls. Because the district already owns a newer one of these, it was decided to keep it and order two additional wildland firefighting vehicles. This would put two new fire apparatus in each of the future stations.

Starting in July, the district started a needs assessment of future apparatus needs. This led to the formation of the apparatus committee. The committee was formed using two volunteer officers each from SW Polk and Sheridan Fire, one career firefighter, one career officer and I chaired the committee. All members were asked to be on the committee because of their backgrounds and/or interest in fire equipment.

During the first meetings it was decided that Cascade Fire would be the best option to build our wildland vehicles. This was due in part because of our knowledge of the product and having several in the area to compare to. The details of the box and pumps can be worked out at a time after we secure our spot in line for manufacturing.

After identifying what was needed in a pumper/tender for the district, the committee set out to determine what was available by vendors. After considering as many vendors as possible, the committee has determined that one company was able to provide what we were looking for and within our budget.



SHERIDAN FIRE DISTRICT
Sheridan, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2019



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

436 First Ave W | PO Box 1072

Albany, Oregon 97321 | (541) 223-5555

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

DISTRICT OFFICIALS

June 30, 2019

BOARD OF DIRECTORS

Scot Breeden, President
PO Box 155
Sheridan, Oregon 97378

Dennis Rogers, Vice President
24700 SW Rogers Rd.
Sheridan, Oregon 97378

Tammy Heidt, Secretary
21580 Finn Rd.
Sheridan, Oregon 97378

Dennis Grauer
23230 SW DeJong Rd.
Sheridan, Oregon 97378

Brice Ingram
1111 W Main St.
Sheridan, Oregon 97378

FIRE CHIEF

Fred Hertel
230 SW Mill St.
Sheridan, Oregon 97378

REGISTERED AGENT

Judy Breeden, Administrative Assistant
230 SW Mill Street
Sheridan, Oregon 97378

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

TABLE OF CONTENTS

June 30, 2019

Page
Number

INTRODUCTORY SECTION

Title Page
District Officials
Table of Contents

FINANCIAL SECTION

Independent Auditor's Report	1-2
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position – Modified Cash Basis	3
Statement of Activities – Modified Cash Basis	4
Fund Financial Statements	
Balance Sheet – Cash Basis – Governmental Funds	5
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	6
Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis – Governmental Funds.....	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Notes to Basic Financial Statements.....	9-27
Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –	
General Fund.....	28
Building Maintenance Fund	29
Equipment Reserve Fund.....	30
John Fancher Memorial Fund.....	31

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

Independent Auditor's Report Required by Oregon State Regulations	32-33
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FINANCIAL SECTION



Accuity, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Sheridan Fire District
Sheridan, Oregon 97378

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Sheridan Fire District, Sheridan, Oregon, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Sheridan Fire District, Sheridan, Oregon as of June 30, 2019, and the respective changes in modified cash basis financial position thereof for the year then ended on the basis of accounting described in Note I.

Emphasis of Matter - Change in Accounting Principal

As described in the notes to the financial statements, in the year ended June 30, 2019, the District adopted new accounting guidance: GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements*. Our opinions are not modified with respect to this matter.

Basis of Accounting

We draw attention to Note I of the financial statements, which describes the basis of accounting. Sheridan Fire District prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Other Matters

Other Information

The budgetary comparison information presented on pages 28 through 31 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 6, 2019 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 
Glen O. Kearns, CPA

Albany, Oregon
December 6, 2019

BASIC FINANCIAL STATEMENTS

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 1,505,748
Prepaid expenses	<u>1,113</u>
Total current assets	<u>1,506,861</u>
Capital assets not being depreciated	21,921
Capital being depreciated, net	<u>1,103,915</u>
Total capital assets	<u>1,125,836</u>
Total assets	<u>2,632,697</u>
LIABILITIES	
Current liabilities	
Accounts payable	<u>1,097</u>
NET POSITION	
Net investment in capital assets	1,125,836
Restricted	5,327
Unrestricted	<u>1,500,437</u>
Total net position	<u>2,631,600</u>
Total liabilities and net position	<u>\$ 2,632,697</u>

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<u>Governmental activities</u>				<u>Governmental Activities</u>
Fire suppression	\$ 1,294,159	\$ 725,971	\$ -	\$ 5,046
				\$ (563,142)
General revenues				
Property taxes				670,440
Investment earnings				34,415
Miscellaneous				14,976
Total general revenues				719,831
Change in net position				156,689
Net position - beginning, as restated				2,474,911
Net position - ending				\$ 2,631,600

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

BALANCE SHEET - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

June 30, 2019

	General Fund	Building Maintenance Fund	Equipment Reserve Fund	John Fancher Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 768,640	\$ 304,256	\$ 427,525	\$ 5,327	\$ 1,505,748
Prepaid expenses	<u>1,113</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,113</u>
Total assets	<u>\$ 769,753</u>	<u>\$ 304,256</u>	<u>\$ 427,525</u>	<u>\$ 5,327</u>	<u>\$ 1,506,861</u>
LIABILITIES					
Accounts payable	<u>\$ 1,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,097</u>
FUND BALANCES					
Nonspendable	1,113	-	-	-	1,113
Restricted	-	-	-	5,327	5,327
Committed	-	304,256	427,525	-	731,781
Unassigned	<u>767,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>767,543</u>
Total fund balances	<u>768,656</u>	<u>304,256</u>	<u>427,525</u>	<u>5,327</u>	<u>1,505,764</u>
Total liabilities and fund balances	<u>\$ 769,753</u>	<u>\$ 304,256</u>	<u>\$ 427,525</u>	<u>\$ 5,327</u>	<u>\$ 1,506,861</u>

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2019

Total fund balances		\$ 1,505,764
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	2,587,926	
Accumulated depreciation	<u>(1,462,090)</u>	<u>1,125,836</u>
Net position of governmental activities		<u>\$ 2,631,600</u>

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2019

	General Fund	Building Maintenance Fund	Equipment Reserve Fund	John Fancher Fund	Total Governmental Funds
REVENUES					
Property taxes	\$ 670,440	\$ -	\$ -	\$ -	\$ 670,440
Investment earnings	34,415	-	-	-	34,415
Conflagration	122,807	-	-	-	122,807
User fees	598,847	-	-	-	598,847
Grant income	5,046	-	-	-	5,046
Miscellaneous	19,293	-	-	-	19,293
Total revenues	<u>1,450,848</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,450,848</u>
EXPENDITURES					
Current					
Fire suppression	1,194,521	-	-	100	1,194,621
Capital outlay	206,651	-	-	-	206,651
Total expenditures	<u>1,401,172</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>1,401,272</u>
Excess (deficiency) of revenues over (under) expenditures	<u>49,676</u>	<u>-</u>	<u>-</u>	<u>(100)</u>	<u>49,576</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	35,000	-	35,000
Transfers out	(35,000)	-	-	-	(35,000)
Total other financing sources (uses)	<u>(35,000)</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>14,676</u>	<u>-</u>	<u>35,000</u>	<u>(100)</u>	<u>49,576</u>
Fund balances - beginning	<u>753,980</u>	<u>304,256</u>	<u>392,525</u>	<u>5,427</u>	<u>1,456,188</u>
Fund balances - ending	<u>\$ 768,656</u>	<u>\$ 304,256</u>	<u>\$ 427,525</u>	<u>\$ 5,327</u>	<u>\$ 1,505,764</u>

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

Net change in fund balances	\$	49,576
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for capital assets

196,976

Depreciation expense recorded in the current year

(89,863)

107,113

Change in net position

\$ 156,689

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Sheridan Fire District have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. *Governmental Activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported for the District.

B. Reporting Entity

Sheridan Fire District was incorporated by a vote of the citizens in 1978. Fire district boundaries include the community of Sheridan and the adjoining rural areas of Polk and Yamhill counties. The District is governed by a five-member board of directors elected from the District at large.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from all governmental funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund - The General Fund is the District's primary operating fund. It accounts for all financial resources of the District except for those required to be accounted for in another fund. The primary source of revenue is property taxes and ambulance fee revenue. Primary expenditures are for fire suppression.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Capital Projects Funds

Building Maintenance Fund - The Building Maintenance Fund accounts for the reservation of funds for acquisition, remodel, repair, and construction of building facilities for the District. The primary source of revenue is transfers in. Primary expenditures are for capital outlay.

Equipment Reserve Fund - The Emergency Equipment Reserve Fund accounts for the reservation of funds and subsequent purchase of capital assets for the District. The primary source of revenue is transfers in. Primary expenditures are for capital outlay.

Special Revenue Funds

John Fancher Memorial Fund - The John Fancher Memorial Fund accounts for funds bequeathed to the District. The primary source of revenue is from investment earnings. Primary expenditures are for individual awards determined by the board of directors.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting, as described below.

Governmental fund financial statements are reported using the current financial resources measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statements present sources and uses of available expendable financial resources during a given period. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as an other financing source.

In the government-wide financial statements and the fund financial statements, governmental activities are presented using the modified cash basis of accounting.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

This basis recognizes assets, liabilities, fund balance/net position, revenues, and expenditures when they result from cash transactions, with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

F. Budgetary Information

1. Budgetary Basis of Accounting

Annual budgets are adopted on the cash basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general and capital projects funds.

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee.

The board of directors legally adopts the budget by resolution prior to the beginning of the District's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, and contingency for each fund are the levels of control established by the resolution.

The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. The board of directors may adopt supplemental budgets less than 10% of a fund's original budget at a regular board meeting.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors.

Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budgets. The District does not use encumbrances, and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts and one approved appropriation change.

G. Assets, Liabilities, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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

2. Capital Assets

Capital assets resulting from cash transactions, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Buildings	50
Apparatus	7-20

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

3. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

4. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balances to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

5. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The board of directors (board) has by resolution authorized the budget officer to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to remove or revise a commitment.

The District reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts that the District intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the board of directors delegates authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The District has adopted a minimum fund balance policy that requires operating cash reserves of four months at year end.

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

2. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Sheridan Rural Fire District maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

The District participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report (CAFR).

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

A copy of the State's CAFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity.

Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* - Unadjusted quoted prices for identical investments in active markets.
- *Level 2* - Observable inputs other than quoted market prices; and,
- *Level 3* - Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2019.

Fair values of assets measured on a recurring basis at June 30, 2019 are as follows:

	<u>Credit Quality</u> <u>Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 1,322,594</u>

Credit Risk

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool.

The board may authorize the investment or reinvestment of funds that are not immediately needed for operations of the District. Such investments will comply with state law and Oregon Administrative Rules.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Investments

As of June 30, 2019, the District had the following investments shown below:

Investments:	<u>Level 2</u>
Oregon Local Government Investment Pool	<u>\$ 1,322,594</u>

Interest Rate Risk

The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The District does not have a formal policy that places a limit on the amount that may be invested in any one insurer.

100 percent of the District's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The District holds a noninterest-bearing account and an interest-bearing account at US Bank and First Federal Bank, for which deposits are insured by the FDIC up to \$250,000. At June 30, 2019, the District had deposits of \$191,000 fully insured by the FDIC.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Deposits

The District's deposits at June 30, 2019 are as follows:

Petty Cash	\$ 56
Checking account	183,098
Investments	<u>1,322,594</u>
Total deposits	<u>\$ 1,505,748</u>

The District's cash by fund:

Governmental activities	
General Fund	\$ 768,640
Building Maintenance Fund	304,256
Equipment Reserve Fund	427,525
John Fancher Fund	<u>5,327</u>
Total cash	<u>\$ 1,505,748</u>

B. Interfund Transfers

Operating transfers are reflected as other financing sources (uses) in the governmental funds. Interfund transfers during the year consisted of:

	<u>Transfers in:</u>
	Emergency
	Equipment
	<u>Reserve Fund</u>
Transfers out:	
General Fund	<u>\$ 35,000</u>

The primary purposes for the interfund transfers in are as follows:

Building Maintenance Fund: Construction and major repair of facilities used by the District.

Equipment Reserve Fund: Repair or purchase of vehicles and fire protection equipment used by the District.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

C. Capital Assets

Capital asset activity resulting from modified cash basis transactions for the year ended June 30, 2019 was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 21,921	\$ -	\$ -	\$ 21,921
Capital assets being depreciated				
Buildings	759,460	-	-	759,460
Apparatus	<u>1,609,569</u>	<u>196,976</u>	<u>-</u>	<u>1,806,545</u>
Total capital assets being depreciated	<u>2,369,029</u>	<u>196,976</u>	<u>-</u>	<u>2,566,005</u>
Less accumulated depreciation for				
Buildings	(568,450)	(16,027)	-	(584,477)
Apparatus	<u>(803,777)</u>	<u>(73,836)</u>	<u>-</u>	<u>(877,613)</u>
Total accumulated depreciation	<u>(1,372,227)</u>	<u>(89,863)</u>	<u>-</u>	<u>(1,462,090)</u>
Total capital assets being depreciated, net	<u>996,802</u>	<u>107,113</u>	<u>-</u>	<u>1,103,915</u>
Governmental activities capital assets, net	<u>\$ 1,018,723</u>	<u>\$ 107,113</u>	<u>\$ -</u>	<u>\$ 1,125,836</u>

Depreciation expense was charged to the functions/programs of the District as follows:

Governmental activities	
Fire suppression	<u>\$ 89,863</u>

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Capital assets are reported on the statement of net position as follows:

	<u>Capital Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental activities			
Land	\$ 21,921	\$ -	\$ 21,921
Buildings	759,460	(584,477)	174,983
Apparatus	<u>1,806,545</u>	<u>(877,613)</u>	<u>928,932</u>
Total governmental capital assets	<u>\$ 2,587,926</u>	<u>\$ (1,462,090)</u>	<u>\$ 1,125,836</u>

D. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	<u>General Fund</u>	<u>Building Maintenance Fund</u>	<u>Equipment Reserve Fund</u>	<u>John Fancher Fund</u>	<u>Total Governmental Funds</u>
Fund balances:					
Nonspendable: prepaid expenses	\$ 1,113	\$ -	\$ -	\$ -	\$ 1,113
Restricted to:					
Individual awards	-	-	-	5,327	5,327
Committed to:					
Equipment purchases	-	-	427,525	-	427,525
Future building needs	-	304,256	-	-	304,256
Unassigned	<u>767,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>767,543</u>
Total fund balances	<u>\$ 768,656</u>	<u>\$ 304,256</u>	<u>\$ 427,525</u>	<u>\$ 5,327</u>	<u>\$ 1,505,764</u>

III. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance.

There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

Name of Pension Plan

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

Description of Benefit Terms

Plan Benefits - PERS Pension (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A

PERS Pension

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- Member was employed by a PERS employer at the time of death
- Member died within 120 days after termination of PERS-covered employment
- Member died as a result of injury sustained while employed in a PERS-covered job, or
- Member was on an official leave of absence from a PERS-covered job at the time of death

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

OPSRP Pension Program (OPSRP DB)

Pension Benefits

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age: police and fire - 1.8 percent is multiplied by the number of years of service and the final average salary.

Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which the termination becomes effective.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2015 actuarial valuation, which became effective July 1, 2017. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2019 were \$74,698.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2017-CAFR.pdf>. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Actuarial Valuations

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

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study	2016, published July 26, 2017
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.50 percent
Long-term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Mortality	<p>Health retirees and beneficiaries: RP-2000 sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of health retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 sex distinct, generational per scale BB, disabled mortality table.</p>
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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future.

Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

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

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

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

Assumed Asset Allocation

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

C. Deferred Compensation Plan

The District offers a Length of Service Award Program (LOSAP) to volunteers as a reward for service to the community. The plan provides tax-deferred income benefits under Internal Revenue Code Section 457 to volunteers through discretionary contributions made by the District. The District is not contingently liable to make contributions based on volunteer service.

The District contributed \$25,000 during the year ended June 30, 2019. A portion of the amount contributed was a re-distribution of forfeited funds.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

D. New Pronouncements

For the fiscal year ended June 30, 2019, the District implemented the following new accounting standards:

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 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 following pronouncements:

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. The statement is effective for fiscal years beginning after December 15, 2018.

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 statement is effective for fiscal years beginning after December 15, 2019.

E. Restatement of Previously Issued Financial Statements

Government-wide basis	Governmental Activities
Net position - beginning, as originally reported	\$ 2,494,320
To adjust accumulated depreciation	(19,409)
Net position - beginning, as restated	\$ 2,474,911

F. Subsequent Events

Management has evaluated subsequent events through December 6, 2019, which was the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		Modified Cash Basis
				Budget Basis	Adjustments	
REVENUES						
Property taxes	\$ 636,615	\$ 636,615	\$ 33,825	\$ 670,440	\$ -	\$ 670,440
Investment earnings	-	-	34,415	34,415	-	34,415
Conflagration	-	55,588	67,219	122,807	-	122,807
User fees	568,000	568,000	30,847	598,847	-	598,847
Grant income	-	-	5,046	5,046	-	5,046
Miscellaneous	46,955	46,955	(27,662)	19,293	-	19,293
Total revenues	<u>1,251,570</u>	<u>1,307,158</u>	<u>143,690</u>	<u>1,450,848</u>	<u>-</u>	<u>1,450,848</u>
EXPENDITURES						
Current						
Personnel services	903,940	924,528	(181,562)	742,966	-	742,966
Materials and services	462,630	462,630	(31,630)	431,000	20,555	451,555
Capital outlay	175,000	210,000	(3,349)	206,651	-	206,651
Contingency	50,000	50,000	(50,000)	-	-	-
Total expenditures	<u>1,591,570</u>	<u>1,647,158</u>	<u>(266,541)</u>	<u>1,380,617</u>	<u>20,555</u>	<u>1,401,172</u>
Excess (deficiency) of revenues over (under) expenditures	(340,000)	(340,000)	410,231	70,231	(20,555)	49,676
OTHER FINANCING SOURCES (USES)						
Transfers out	(35,000)	(35,000)	-	(35,000)	-	(35,000)
Net change in fund balance	<u>(375,000)</u>	<u>(375,000)</u>	<u>410,231</u>	<u>35,231</u>	<u>(20,555)</u>	<u>14,676</u>
Fund balance - beginning	<u>500,000</u>	<u>500,000</u>	<u>224,140</u>	<u>724,140</u>	<u>29,840</u>	<u>753,980</u>
Fund balance - ending	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 634,371</u>	<u>\$ 759,371</u>	<u>\$ 9,285</u>	<u>\$ 768,656</u>

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**

BUILDING MAINTENANCE FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Grant revenue	\$ 1,310,470	\$ (1,310,470)	\$ -
EXPENDITURES			
Capital outlay	1,310,470	(1,310,470)	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Fund balance - beginning	254,256	50,000	304,256
Fund balance - ending	\$ 254,256	\$ 50,000	\$ 304,256

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	35,000	-	35,000
Net change in fund balance	35,000	-	35,000
Fund balance - beginning	387,525	5,000	392,525
Fund balance - ending	\$ 422,525	\$ 5,000	\$ 427,525

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

JOHN FANCHER FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ -	\$ -	\$ -
EXPENDITURES			
Current			
Fire Suppression	200	(100)	100
Excess (deficiency) of revenues over (under) expenditures	(200)	100	(100)
Fund balance - beginning	5,627	(200)	5,427
Fund balance - ending	\$ 5,427	\$ (100)	\$ 5,327

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Sheridan Fire District
Sheridan, Oregon 97378

We have audited the basic financial statements of Sheridan Fire District as of and for the year ended June 30, 2019, and have issued our report thereon dated December 6, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Sheridan Fire District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

Deposit of public funds with financial institutions (ORS Chapter 295)

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

In connection with our testing, nothing came to our attention that caused us to believe that the District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered Sheridan Fire District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sheridan Fire District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Sheridan Fire District's internal control over financial reporting. However, we noted certain matters that we have reported to management of the District in a separate letter dated December 6, 2019.

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



Accuity, LLC

December 6, 2019



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Sheridan Fire District
Sheridan, Oregon 97378

We have audited the financial statements of the governmental activities, each major fund, and the remaining aggregate funds of Sheridan Fire District for the year ended June 30, 2019. 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 May 28, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

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. One new accounting pronouncement was adopted during the year ended June 30, 2019 – GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements*. 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 estimates 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.

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Sheridan Fire District's financial statements relate to pension plans and costs.

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. Management has corrected all such misstatements.

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 attached letter dated December 6, 2019.

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

We were engaged to report on the Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual, which accompany the financial statements but are not required supplementary information (RSI). With respect to this supplementary information, 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 as described in Note I, which is a 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.

Restriction 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.

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

December 6, 2019

Sheridan Fire District
Summary of Proposed Audit Adjustments
June 30, 2019

Description	Assets	Liabilities	Revenues	Expenses	Equity
To reclass contracted revenue and expense					
General Fund	\$ -	\$ -	\$ (47,500)	\$ 47,500	\$ -
To reclass WVF reimbursements and proceeds					
General Fund	\$ -	\$ -	\$ (20,565)	\$ 20,565	\$ -
To reclass expense to budgeted fund					
General Fund	\$ (156,232)	\$ -	\$ -	\$ 156,232	\$ -
Equipment Reserve Fund	\$ 156,232	\$ -	\$ -	\$ (156,232)	\$ -

Sheridan Fire District
Summary of Passed Adjustments
June 30, 2019

Description	Assets	Liabilities	Revenues	Expenses	Equity
To adjust credit cards payable to actual					
General Fund	\$ -	\$ 1,296	\$ (1,296)	\$ -	\$ -
To remove direct deposit liabilities					
General Fund	\$ -	\$ (1,423)	\$ -	\$ 1,423	\$ -



Sheridan Fire District

PO Box 6
Sheridan, OR 97378

(503) 843-2467

Fax (503) 843-4691

www.sheridanfd.org

Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the modified cash basis financial statements of Sheridan Rural Fire Protection District, which comprise the respective financial position of the governmental activities, each major fund, and the remaining aggregate fund as of June 30, 2019, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 28, 2019, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting, and include all properly classified funds and other financial information of the District required by the modified cash basis of accounting to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.
7. All events subsequent to the date of the financial statements and for which the modified cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of signature of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

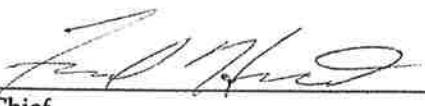
14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us, if applicable.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if applicable.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal contractual provisions for reporting specific activities in separate funds.

26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements include all component units, as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
34. The financial statements properly classify all funds and activities.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Special and extraordinary items are classified and reported, if applicable.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. The policy determines the fund balance classifications for financial statement purposes.
46. With respect to the supplementary information:
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe this information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.



Fire Chief

12/6/19

Date

Sheridan Fire District
Summary of Proposed Audit Adjustments
June 30, 2019

Description	Assets	Liabilities	Revenues	Expenses	Equity
To reclass contracted revenue and expense					
General Fund	\$ -	\$ -	\$ (47,500)	\$ 47,500	\$ -
To reclass WVF reimbursements and proceeds					
General Fund	\$ -	\$ -	\$ (20,565)	\$ 20,565	\$ -
To reclass expense to budgeted fund					
General Fund	\$ (156,232)	\$ -	\$ -	\$ 156,232	\$ -
Equipment Reserve Fund	\$ 156,232	\$ -	\$ -	\$ (156,232)	\$ -

Sheridan Fire District
Summary of Passed Adjustments
June 30, 2019

Description	Assets	Liabilities	Revenues	Expenses	Equity
To adjust credit cards payable to actual					
General Fund	\$ -	\$ 1,296	\$ (1,296)	\$ -	\$ -
To remove direct deposit liabilities					
General Fund	\$ -	\$ (1,423)	\$ -	\$ 1,423	\$ -



Accuity, LLC
CERTIFIED PUBLIC ACCOUNTANTS

December 6, 2019

Board of Directors
Sheridan Fire District
Sheridan, Oregon 97378

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the remaining aggregate funds of Sheridan Fire District as of and for the year ended June 30, 2019, 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 did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 deficiency in the District's internal control to be a significant deficiency:

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.

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,


Accuity, LLC

CHIEF'S REPORT

1. Upcoming Events
 - A. January 25th - Awards Banquet at Salt Creek Church (5:30 PM)
2. Firefighter/Paramedic position
 - A. Applications that will close on 1/17/2020 and testing will be on 1/28/2020
 - B. Civil Service Meeting scheduled for 1/30/2020
3. Social Media update- In the last 28 days...
 - A. Sheridan
 - i. New page likes have increased by 100%
 - ii. Post engagements have increased by 157%
 - iii. Page views have increased by 39
 - B. SW Polk
 - i. New page likes have increase by 17%
 - ii. Post engagements increased by 23%
 - iii. Page views have decreased by 53
 - C. West Valley
 - i. New page likes have increased by 371%
 - ii. Post engagements have decreased by 24%
 - iii. Page views have increased by 123
4. Student Program revitalized for all three districts and
 - A. Chief Thomas is meeting with Chemeketa this month
 - B. We are participating in the Chemeketa high school recruitment process
5. Request to move the Joint Board meeting to the third Thursday of the month:
 - A. Board packets and financials will be more inclusive and accurate
 - B. Allows for exchange between Polk #1 and our Board meeting