

PHILOMATH FIRE & RESCUE

December 12, 2022

Location: Philomath Fire & Rescue

3:00 pm

Regular Session Board Meeting

Join Zoom Meeting

<https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XSHRvQT09>

Meeting ID: **857 8949 8234**

Passcode: **860360**

- I. CALL TO ORDER/ROLL CALL

- II. CONSENT AGENDA
 1. Minutes – November 14th, 2022
 2. Bills – November
 3. Chief Vacation Hours

- III. PUBLIC COMMENT

- IV. STAFF REPORTS
 1. Board Report
 - Review Board Calendar
 2. Fire Chief – Ferguson Report
 3. DC Saalsaa – Run Statistics
 4. Board Secretary – Scott
 - Revenue/Expense Report
 - Transition from Rodriguez to Scott

- V. REPRESENTATIVE REPORTS
 1. Volunteer Association – Louden
 2. IAFF Local 4925 – Moser

VI. OLD BUSINESS

1. Lieutenant Job Description – 2nd Reading
2. Administrative Assistant Job Description – Final Reading
3. Cyber Security – DC Saalsaa
4. Resolution for a Local Option Levy

VII. NEW BUSINESS

1. Hoskins-Kings Valley Agreement Status Check In
2. SDAO Conference Sign Up for February
3. Review Master Plan
4. Chief Evaluation- Gather Information
5. Monroe Fire Department Purchase of 202 Contractor Trailer- Chief Ferguson
6. Generator Purchase from Corvallis FD- Chief Ferguson
7. Review Strategic Planning Goals- Edmonds

VIII. ACTION ITEMS

IX. NEXT MEETING – January 9, 2023

X. ADJOURNMENT

Immediately Following Regular Session
Special Session Board Meeting

I. CALL TO ORDER/ROLL CALL

II. DISCUSSION- Ken Jones Effective Board Discussion

IV. ADJOURNMENT

A Fire Board member shall strive to:

Recognize that the Fire Chief or designee is the technical advisor to the Board and should be present at all meetings of the Board.
(Board Member Code of Conduct presented by Ken Jones at the 2014 Fire Service Conference)

PHILOMATH FIRE & RESCUE

November 14, 2022

Location: Philomath Fire & Rescue

3:00 pm

Regular Session Board Meeting

- I. CALL TO ORDER/ROLL CALL- The Philomath Fire & Rescue Board of Directors meeting was called to order by Vice President Rick Brand at 15:05. Board members present included Vice President Rick Brand, Treasurer Ken Corbin, Joe Brier and Doug Edmonds. President Daphne Phillips was not present. Staff present included Fire Chief Chancy Ferguson and Administrative Assistant Ashley Scott.
Guests: Dan Eddy and Volunteer President Andy Louden.

II. CONSENT AGENDA

1. Minutes – September 8th, 2022- No discussion, approved at a previous session.
2. Minutes - September 12th, 2022- No discussion, approved at a previous session.
3. Minutes – September 23rd, 2022- No discussion, approved at a previous session.
4. Minutes – October 17th, 2022- No changes or edits recommended.
5. Bills – October 2022- Chief Ferguson and Administrative Assistant Scott reviewed highlighted items, per OA Rodriguez’s notes, including charges for progressive understanding, seeking clarification on unbalanced totals on report, turn outs cleaning and repairs, OSU Football Game Standby- to be reimbursed by Corvallis Fire, and Active 911 clarification for Board.
6. Chief Vacation Hours included in Board Packet.

Doug Edmonds motioned to approve the consent agenda as presented. Treasurer Ken Corbin seconded. Motion passed 4-0.

III. PUBLIC COMMENT- None.

IV. STAFF REPORTS

1. Board Report
 - Review Board Calendar – Conferences coming up, OFCA Conference- May 3-5, 2023 and SDAO Conference- February 9-12, 2023. OFDDA Conference has passed, early in November. Insurance Presentation will happen in early 2023 regarding liabilities- annual review.
2. Fire Chief – Chief Ferguson’s report was included in the Board packet. Asked Board members for their availability to grade applications for Fire Fighter position. Explained the function of the Civil Service Committee and testing process for applicants.
3. DC Saalsaa – Run Statistics- Chief Ferguson reviewed the Run Tracker for the month. Board would like to know numbers from overlapping calls at December meeting.
4. Board Secretary – Scott

- Revenue/Expense Report- included in Board Packet and reviewed during the Consent Agenda portion of the meeting. Vice President Rick Brand would like to see a Check Register added in the Board Packet at the next meeting.
- Formal Audit Report Available in January.

V. REPRESENTATIVE REPORTS

1. Volunteer Association – Volunteer President Loudon reviewed his written report. Included Association Business, Volunteer Activity, Recruitment and retention, Volunteer status, and Tactical Pause.
2. IAFF Local 4925 – Moser- No report, absent from meeting.

VI. OLD BUSINESS

1. Chief Review Process –Chief check in will happen every two months. President Phillips will be creating a plan for these. Likely will receive insight from the volunteers and union regarding the Chief’s performance. Officer Meeting updates staffing is number one concern. Discussion involving the OSFM staffing grant and the officer’s decision to not pursue due to it being a matching grant. Board suggested looking ahead to determine how much funding would be allocated during the life of the grant.
2. Lieutenant Job Description – Final Reading- The Board would like clarification on redundant statements within the job description, found a typo and want to amend a couple items. Will be sent back to 2nd reading.
3. Administrative Assistant Job Description – 2nd Reading- The Board advanced this job description to final reading for the December meeting.
4. SDAO Best Practices Self-Assessment Work Session- Decided by the Board to have Special Work Sessions after the next three to four future meetings to discuss the Ken Jones Effective Board List to increase the effectiveness of the Board.
5. Loveland Questions- Rescinded questions, result was sufficient after speaking with Chief Ferguson.
6. Cyber Security – DC Saalsaa- DC Saalsaa’s report was included in the Board Packet. Chief Ferguson discussed and the board had additional questions.
 - a. Regarding the contract terms- is there an opportunity to “opt-out” in the future?
 - b. What does “End User Support” mean specifically?
 - c. If we decide to transition to another company for this support, would the data be forwarded to the new company?

Upon answering questions, if the answers are sufficient for DC Saalsaa, the Board would like him to move forward with the next steps in the process.

VII. NEW BUSINESS

1. OFCA Conference- May 3-5, 2023- reviewed during the Consent Agenda portion of the meeting.
2. SDAO Conference- February 9-12, 2023- reviewed during the Consent Agenda portion of the meeting.
3. Insurance Presentation- reviewed during the Board Review portion of the meeting.
4. Resolution for a Local Option Levy- Resolution to be officially adopted in December Board meeting.

5. Volunteer Association Meeting Attendance Discussion- Phillips or Edmonds to attend December 6th.

VIII. ACTION ITEMS- None.

IX. NEXT MEETING- December 12, 2022

X. ADJOURNMENT- Meeting adjourned at 17:10.

Board President- Daphne Phillips

Board Member

Philomath Fire and Rescue

Transaction by Account

November 2022

Type	Date	Name	Memo	Amount
Ordinary Income/Expense				
Expense				
6000 - Materials and Services				
6216 - Supplies - FA/CPR Education				
Bill	11/03/2022	OSCU 402518-73	First Aid CPR Cards	180.00
Bill	11/10/2022	OSCU 402518-73	First Aid CPR Cards (8)	160.00
Bill	11/10/2022	OSCU 402518-73	First Aid CPR Cards (8)	160.00
Bill	11/10/2022	OSCU 402518-73	First Aid CPR Cards (8)	160.00
Bill	11/14/2022	Cheri Damitio	Benton Co Museum Class	175.00
Bill	11/14/2022	Cheri Damitio	Benton Co Public Works	168.75
Bill	11/18/2022	OSCU 402518-73	First Aid CPR Cards (8)	160.00
Bill	11/21/2022	OSCU 402518-73	CPR First Aid Cards (5)	100.00
Bill	11/21/2022	Eli Davis	10/7/22 Instructor	175.00
Bill	11/21/2022	Eli Davis	11/4/22 Instructor	175.00
Bill	11/21/2022	Eli Davis	11/19/22 Instructor	175.00
Bill	11/28/2022	OSCU 402518-73	First Aid CPR Cards (7)	140.00
Bill	11/28/2022	OSCU 402518-73	CPR First Aid Card (1)	20.00
Total 6216 - Supplies - FA/CPR Education				1,948.75
6001 - Contracted Professional Service				
Bill	11/03/2022	Local Government Law Group	Draft Memo for Board and Interim Fire ...	8,396.00
Bill	11/03/2022	Local Government Law Group	Misc. Legal Expenses	6,006.00
Bill	11/03/2022	Local Government Law Group	Consult with Atty RE: personnel matter	494.00
Bill	11/14/2022	Kamind IT, Inc.	Microsoft 365, Visio and Exchange Onl...	195.84
Bill	11/14/2022	Good Earth Pest Company	201-Every Other Month Service	71.00
Bill	11/14/2022	Good Earth Pest Company	203- Quarterly Pest Control	95.00
Bill	11/16/2022	Local Government Law Group	Legal Insight	6,810.00
Bill	11/16/2022	Local Government Law Group	Legal Insight	2,128.83
Bill	11/16/2022	Local Government Law Group	Legal Insight	208.00
Bill	11/22/2022	Security Alarm Corp	Smoke Detector Service	478.86
Bill	11/30/2022	Local Government Law Group	HR Answers RE: HR Investigation	3,900.00
Total 6001 - Contracted Professional Service				28,783.53
6010 - Office Supplies				
Bill	11/10/2022	OSCU 402518-72	AAA Batteries- Amazon	22.49
Bill	11/10/2022	OSCU 402518-73	Keyboard & Mouse for Ashley	64.99
Bill	11/16/2022	OSCU 402518-73	Amazon- Fire Dept Strategic Planning	69.00
Total 6010 - Office Supplies				156.48
6011 - Postage/Shipping				
Bill	11/03/2022	OSCU 402518-71	Returning Various Items	46.28
Bill	11/10/2022	OSCU 402518-73	USPS 3.5 oz	4.80
Bill	11/10/2022	OSCU 402518-71	Returned Zoll and Turn Outs	141.98
Total 6011 - Postage/Shipping				193.06
6020 - Insurance and Bond				
Bill	11/14/2022	Special Districts Insurance Servi...	Worker's Compensation	20,747.52
Total 6020 - Insurance and Bond				20,747.52
6030 - Dues and Fees				
Bill	11/10/2022	OSCU 402518-73	NFPA Annual	89.99
Check	11/10/2022	AsiFlex	Payroll Admin Fee	7.50
Bill	11/14/2022	Special Districts Association	SDAO Membership Dues	2,180.27
Bill	11/14/2022	Domain Listings LLC	Domain Listing for philomathfire.com- ...	0.00
Bill	11/22/2022	Oregon Fire District Directors As...	Annual Fee for LOSAP Administration	225.00
Bill	11/22/2022	CIS Trust		43.27
Total 6030 - Dues and Fees				2,546.03
6040 - Publications and Elections				
Bill	11/14/2022	WFCA The Daily Dispatch	Resident Volunteer	100.00
Bill	11/14/2022	WFCA The Daily Dispatch	Daytime Firefighter Ad	280.00
Total 6040 - Publications and Elections				380.00

Philomath Fire and Rescue Transaction by Account November 2022

Type	Date	Name	Memo	Amount
6042 · Marketing Program New Recruits				
Bill	11/10/2022	OSCU 402518-73	RV & District Volunteer Ad	92.65
Total 6042 · Marketing Program New Recruits				92.65
6050 · Utilities				
Bill	11/03/2022	NW Natural	Natural Gas	74.43
Bill	11/10/2022	Republic Services	203- Trash	34.21
Bill	11/10/2022	Consumers Power Inc.	Power	114.11
Bill	11/10/2022	Pacific Power	Power	591.46
Bill	11/10/2022	Culligan	Water	201.55
Bill	11/10/2022	City of Philomath	Fire Line	0.00
Bill	11/10/2022	City of Philomath	Water	411.10
Bill	11/10/2022	Republic Services	201- Trash	240.65
Bill	11/16/2022	Consumers Power Inc.	202- Power	67.95
Bill	11/16/2022	Consumers Power Inc.	202- Power	65.38
Bill	11/16/2022	Consumers Power Inc.	Daisy Drive Pump	30.05
Bill	11/21/2022	NW Natural	Gas	357.50
Bill	11/21/2022	Pacific Power	201- Power	619.32
Bill	11/23/2022	Consumers Power Inc.	203- Power	247.42
Bill	11/23/2022	Consumers Power Inc.	202- Power for Oct & Nov	144.14
Bill	11/30/2022	City of Philomath	Water	30.63
Bill	11/30/2022	City of Philomath	Water	231.90
Bill	11/30/2022	Republic Services	201- Trash	240.85
Bill	11/30/2022	Republic Services	203- Trash	34.21
Total 6050 · Utilities				3,736.86
6060 · Telephone, Pagers, Internet				
Bill	11/03/2022	Alyrica	201 Internet and Phones	592.86
Bill	11/03/2022	Century Link	203 Phones	127.08
Check	11/04/2022	AT&T Mobility	ESO Tablets	40.68
Bill	11/10/2022	Pioneer Telephone Cooperative	201- Telephone	243.54
Bill	11/10/2022	OSCU 402518-73	EFax Service	6.94
Bill	11/16/2022	Verizon	Tablet Access	446.14
Bill	11/21/2022	Century Link	Telephone	126.86
Total 6060 · Telephone, Pagers, Internet				1,584.10
6070 · Travel				
Bill	11/10/2022	OSCU 402518-73	Hotel Stay for Class- Ferguson	363.29
Bill	11/14/2022	Levi Schell	Incident Safety Officer Class 10.7-10.9....	939.33
Bill	11/23/2022	Figaros Pizza	Pizza Delivery after Structure Fire in Bl...	
Total 6070 · Travel				1,302.62
6090 · Education/Training				
Bill	11/10/2022	OSCU 402518-71	HeartCode-Ashley	32.50
Bill	11/14/2022	OSCU 402518-71	Pryor Plus Training Series	299.99
Bill	11/17/2022	Fowler Fire LLC	Incident Safety Officer Training- L. Schell	450.00
Bill	11/21/2022	OSCU 402518-73	Power Supply for Speaker	17.98
Total 6090 · Education/Training				800.47
6100 · Equipment Maintenance Agreement				
Bill	11/14/2022	De Lage Landen Financial Servi...		152.50
Bill	11/14/2022	CTX		250.00
Check	11/15/2022	De Lage Landen Financial Servi...	Nov Lease Payment	152.50
Total 6100 · Equipment Maintenance Agreement				555.00
6130 · Gas & Oil				
Bill	11/03/2022	Carson Oil	Fuel	1,418.12
Bill	11/10/2022	Carson Oil	Oil and Fuel	1,073.50
Bill	11/14/2022	MPTV, Inc.	Fuel for Weed Eater	18.98
Bill	11/22/2022	Carson Oil	Gasoline and Oil	938.70
Total 6130 · Gas & Oil				3,449.30

Philomath Fire and Rescue
Transaction by Account
November 2022

Type	Date	Name	Memo	Amount
6160 · Equipment Maintenance				
Bill	11/03/2022	LN Curtis		202.64
Bill	11/14/2022	Zoll Medical Corporation	Preventative Maintenance	510.00
Bill	11/17/2022	MPTV, Inc.	M Style Connectors	12.99
Bill	11/23/2022	Annas Consultants Inc.		400.00
Bill	11/25/2022	TWGW, Inc. dba Philomath Napa	Tip Cleaner Kit	8.49
Total 6160 · Equipment Maintenance				1,134.12
6161 · Vehicle Maintenance				
Bill	11/03/2022	Valvoline LLC	294 Lube and Oil	235.42
Bill	11/03/2022	Hughes Fire Equipment, Inc.	231 Check Engine Light Repair	8,722.44
Bill	11/10/2022	Hughes Fire Equipment, Inc.	231- Controller	1,482.70
Bill	11/14/2022	Mainline Pump & Irrigation, LLC	Check Valve	27.50
Bill	11/30/2022	TWGW, Inc. dba Philomath Napa	20 in- Exact fit hbrd	43.98
Total 6161 · Vehicle Maintenance				10,512.04
6170 · Building Maint and Improvements				
Bill	11/14/2022	MPTV, Inc.	Fac Washer	3.29
Bill	11/14/2022	MPTV, Inc.	Faucet Handles	48.97
Bill	11/14/2022	MPTV, Inc.	Pwr Nozzle, LED Tube Lights	76.95
Bill	11/14/2022	MPTV, Inc.	Step Tread Strip and Sink Handle	11.99
Bill	11/14/2022	Performance Systems Integration	Repair Tamper Switch	863.26
Bill	11/14/2022	Performance Systems Integration	Replaced and Painted Heads, etc	2,951.25
Bill	11/15/2022	MPTV, Inc.	Faucet handle and Fastener	11.98
Bill	11/30/2022	MPTV, Inc.	Rubber Hose Washer	2.99
Total 6170 · Building Maint and Improvements				3,970.68
6190 · Small Tools & Equipment				
Bill	11/16/2022	Timber Supply Co.	Replacement Axe Handle	30.00
Bill	11/23/2022	PNW Emergency Equipment	Nozzle Payment after Wrong Return	0.00
Total 6190 · Small Tools & Equipment				30.00
6200 · Supplies - Department				
Bill	11/10/2022	OSCU 402518-72	Coffee	79.79
Bill	11/10/2022	OSCU 402518-71	No Receipt	21.99
Bill	11/14/2022	MPTV, Inc.	Paper Towels	6.49
Bill	11/14/2022	Walter E. Nelson Co.	Green Scouring Pad	18.29
Bill	11/14/2022	Walter E. Nelson Co.	Liner	56.87
Bill	11/18/2022	Walter E. Nelson Co.	Cleaning Supplies	370.37
Total 6200 · Supplies - Department				553.80
6210 · Supplies - Medical				
Bill	11/03/2022	Medline Industries, Inc.	Bandage	24.12
Bill	11/03/2022	Medline Industries, Inc.	IV Solution	140.85
Bill	11/03/2022	Medline Industries, Inc.	Adult BVM and Emesis Bags	73.38
Bill	11/03/2022	Medline Industries, Inc.	Extraction Collar and Gel	167.05
Bill	11/10/2022	Medline Industries, Inc.	Gel and Adenosine	224.85
Bill	11/14/2022	Medline Industries, Inc.	Gloves	263.14
Bill	11/14/2022	Life Assist, Inc.		155.66
Bill	11/15/2022	Medline Industries, Inc.	Test Strips	34.14
Bill	11/22/2022	Industrial Welding Supply, Inc	Oxygen	19.35
Total 6210 · Supplies - Medical				1,102.54
6215 · Supplies - Prevention				
Bill	11/14/2022	Armand Advertising LLC	Custom Fire Hat	345.14
Bill	11/22/2022	SeaWestern	ID Brackets	62.20
Total 6215 · Supplies - Prevention				407.34
6220 · Supplies - Suppression				
Bill	11/10/2022	OSCU 402518-73	Foam Earplugs	18.43
Total 6220 · Supplies - Suppression				18.43

Philomath Fire and Rescue
Transaction by Account
November 2022

Type	Date	Name	Memo	Amount
6250 · Uniforms				
Bill	11/10/2022	OSCU 402518-71	Boots	135.00
Bill	11/10/2022	OSCU 402518-71	Department Badge	64.00
Bill	11/21/2022	Northwest Safety Clean	Turn outs cleaning, inspection and rep...	130.61
Total 6250 · Uniforms				329.61
6270 · Volunteer - Activities				
Bill	11/10/2022	OSCU 402518-71	Volunteer Business Dinner- October	288.50
Bill	11/14/2022	Andy Loudon`	Gift Cards for Vols	207.90
Bill	11/14/2022	Jessica Olsen	Volunteer Dinner	138.99
Bill	11/17/2022	Jessica Olsen	Salads for Volunteer Dinner	31.96
Total 6270 · Volunteer - Activities				667.35
6310 · Physical & Immunizations				
Bill	11/10/2022	Occupational Medicine Dept.	Bradford	696.00
Bill	11/10/2022	Occupational Medicine Dept.	Schilz & Woodruff	718.00
Total 6310 · Physical & Immunizations				1,414.00
6320 · Community Involvement				
Bill	11/14/2022	Lillee Rodriguez	Halloween Candy	101.94
Total 6320 · Community Involvement				101.94
6900 · Miscellaneous Expense				
Bill	11/14/2022	Ryan Phan	10.15.22 OSU Football Game Standby	159.84
Bill	11/14/2022	Samantha Schmeusser	OSU Football 10.15.22 Standby	159.84
Bill	11/14/2022	Samantha Schmeusser	OSU Football Game 10.22.22 Standby	142.08
Bill	11/18/2022	OSCU 402518-71	Food and Beverage Items for Daytime ...	17.00
Bill	11/21/2022	Ryan Phan	OSU Standby Coverage	159.84
Total 6900 · Miscellaneous Expense				638.60
Total 6000 · Materials and Services				87,156.82
Total Expense				87,156.82
Net Ordinary Income				-87,156.82
Net Income				-87,156.82

Philomath Fire and Rescue
Transaction by Account
November 2022

Balance

180.00
340.00
500.00
660.00
835.00
1,003.75
1,163.75
1,263.75
1,438.75
1,613.75
1,788.75
1,928.75
1,948.75

1,948.75

8,396.00
14,402.00
14,896.00
15,091.84
15,162.84
15,257.84
22,067.84
24,196.67
24,404.67
24,883.53
28,783.53

28,783.53

22.49
87.48
156.48

156.48

46.28
51.08
193.06

193.06

20,747.52

20,747.52

89.99
97.49
2,277.76
2,277.76
2,502.76
2,546.03

2,546.03

100.00
380.00

380.00

Philomath Fire and Rescue
Transaction by Account
November 2022

<u>Balance</u>
92.65
92.65
74.43
108.64
222.75
814.21
1,015.76
1,015.76
1,426.86
1,667.51
1,735.46
1,800.84
1,830.89
2,188.39
2,807.71
3,055.13
3,199.27
3,229.90
3,461.80
3,702.65
3,736.86
3,736.86
592.86
719.94
760.62
1,004.16
1,011.10
1,457.24
1,584.10
1,584.10
363.29
1,302.62
1,302.62
1,302.62
32.50
332.49
782.49
800.47
800.47
152.50
402.50
555.00
555.00
1,418.12
2,491.62
2,510.60
3,449.30
3,449.30

Philomath Fire and Rescue
Transaction by Account
November 2022

<u>Balance</u>
202.64
712.64
725.63
1,125.63
<u>1,134.12</u>
1,134.12
235.42
8,957.86
10,440.56
10,468.06
<u>10,512.04</u>
10,512.04
3.29
52.26
129.21
141.20
1,004.46
3,955.71
3,967.69
<u>3,970.68</u>
3,970.68
30.00
<u>30.00</u>
30.00
79.79
101.78
108.27
126.56
183.43
<u>553.80</u>
553.80
24.12
164.97
238.35
405.40
630.25
893.39
1,049.05
1,083.19
<u>1,102.54</u>
1,102.54
345.14
<u>407.34</u>
407.34
18.43
<u>18.43</u>
18.43

5:49 PM

12/08/22

Accrual Basis

**Philomath Fire and Rescue
Transaction by Account
November 2022**

<u>Balance</u>
135.00
199.00
329.61
<hr/>
329.61
288.50
496.40
635.39
667.35
<hr/>
667.35
696.00
1,414.00
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1,414.00
101.94
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101.94
159.84
319.68
461.76
478.76
638.60
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638.60
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87,156.82
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87,156.82
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-87,156.82
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<u>-87,156.82</u>

Philomath Fire and Rescue
Balance Sheet by Class
As of November 30, 2022

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services
ASSETS		
Current Assets		
Checking/Savings		
1015 · Citizens Bank Checking	0.00	-204,999.78
1000 · Petty Cash	0.00	0.00
1050 · Local Government Investment Poo	5,938.00	549,768.78
1060 · OSU - Savings Account	0.00	0.00
Total Checking/Savings	5,938.00	344,769.00
Accounts Receivable		
11000 · Accounts Receivable	0.00	0.00
Total Accounts Receivable	0.00	0.00
Other Current Assets		
1250 · Prepaid Assets	0.00	0.00
12000 · Undeposited Funds	0.00	0.00
12100 · Inventory Asset	0.00	0.00
Total Other Current Assets	0.00	0.00
Total Current Assets	5,938.00	344,769.00
TOTAL ASSETS	5,938.00	344,769.00
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	0.00	9,367.64
Total Accounts Payable	0.00	9,367.64
Other Current Liabilities		
2070 · Deferred Taxes	0.00	0.00
2400 · Payroll Liabilities		
2132 · Oregon Transit Tax Withholding	0.00	0.00
2100 · Wages Payable	0.00	0.00
2110 · Federal Income Tax Payable	0.00	0.00
2120 · FICA Payable	0.00	0.00
2125 · Medicare Payable	0.00	0.00
2130 · State Income Tax Payable	0.00	0.00
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00
2140 · PERS Payable	0.00	0.00
2145 · OR Saving Growth 457 Payable	0.00	0.00
2150 · Health Insurance Prem. Payable	0.00	0.00
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00
2230 · Flexible Spending Account	0.00	0.00
2232 · Union Dues	0.00	0.00
Total 2400 · Payroll Liabilities	0.00	0.00
Total Other Current Liabilities	0.00	0.00
Total Current Liabilities	0.00	9,367.64
Total Liabilities	0.00	9,367.64
Equity		
3010 · Fund Balance	0.00	-125,338.17
3200 · Unallocated Fund Balance	-299,453.00	123,643.59
Net Income	0.00	339,167.43
Total Equity	-299,453.00	337,472.85
TOTAL LIABILITIES & EQUITY	-299,453.00	346,840.49
UNBALANCED CLASSES	305,391.00	-2,071.49

Philomath Fire and Rescue
Balance Sheet by Class
As of November 30, 2022

	General Fund	Building Reserve Fund
ASSETS		
Current Assets		
Checking/Savings		
1015 · Citizens Bank Checking	627,652.14	-226,122.00
1000 · Petty Cash	50.00	0.00
1050 · Local Government Investment Poo	244,412.95	397,393.68
1060 · OSU - Savings Account	11,081.83	0.00
Total Checking/Savings	883,196.92	171,271.68
Accounts Receivable		
11000 · Accounts Receivable	40,000.75	0.00
Total Accounts Receivable	40,000.75	0.00
Other Current Assets		
1250 · Prepaid Assets	21,146.55	0.00
12000 · Undeposited Funds	605.00	0.00
12100 · Inventory Asset	3,661.29	0.00
Total Other Current Assets	25,412.84	0.00
Total Current Assets	948,610.51	171,271.68
TOTAL ASSETS	948,610.51	171,271.68
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	28,580.80	0.00
Total Accounts Payable	28,580.80	0.00
Other Current Liabilities		
2070 · Deferred Taxes	20,331.45	0.00
2400 · Payroll Liabilities		
2132 · Oregon Transit Tax Withholding	444.93	0.00
2100 · Wages Payable	28,662.99	0.00
2110 · Federal Income Tax Payable	24,754.00	0.00
2120 · FICA Payable	15,269.10	0.00
2125 · Medicare Payable	3,583.41	0.00
2130 · State Income Tax Payable	16,123.60	0.00
2131 · Works Benefit Fund Payable(WBF)	15.70	0.00
2140 · PERS Payable	13,008.66	0.00
2145 · OR Saving Growth 457 Payable	50.00	0.00
2150 · Health Insurance Prem. Payable	-2,058.51	0.00
2210 · Health Ins Prem Ded Pre Tax	-431.60	0.00
2230 · Flexible Spending Account	1,169.33	0.00
2232 · Union Dues	692.64	0.00
Total 2400 · Payroll Liabilities	101,284.25	0.00
Total Other Current Liabilities	121,615.70	0.00
Total Current Liabilities	150,196.50	0.00
Total Liabilities	150,196.50	0.00
Equity		
3010 · Fund Balance	-845,174.57	-1,029,007.62
3200 · Unallocated Fund Balance	1,149,411.03	1,030,551.60
Net Income	823,012.06	169,727.70
Total Equity	1,127,248.52	171,271.68
TOTAL LIABILITIES & EQUITY	1,277,445.02	171,271.68
UNBALANCED CLASSES	-328,834.51	0.00

Philomath Fire and Rescue
Balance Sheet by Class
As of November 30, 2022

	Equipment Reserve Fund	Vehicle Reserve Fund
ASSETS		
Current Assets		
Checking/Savings		
1015 · Citizens Bank Checking	-48,241.00	-72,120.49
1000 · Petty Cash	0.00	0.00
1050 · Local Government Investment Poo	245,411.64	-31,642.00
1060 · OSU - Savings Account	0.00	0.00
Total Checking/Savings	197,170.64	-103,762.49
Accounts Receivable		
11000 · Accounts Receivable	0.00	0.00
Total Accounts Receivable	0.00	0.00
Other Current Assets		
1250 · Prepaid Assets	0.00	0.00
12000 · Undeposited Funds	0.00	0.00
12100 · Inventory Asset	0.00	0.00
Total Other Current Assets	0.00	0.00
Total Current Assets	197,170.64	-103,762.49
TOTAL ASSETS	197,170.64	-103,762.49
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	0.00	0.00
Total Accounts Payable	0.00	0.00
Other Current Liabilities		
2070 · Deferred Taxes	0.00	0.00
2400 · Payroll Liabilities		
2132 · Oregon Transit Tax Withholding	0.00	0.00
2100 · Wages Payable	0.00	0.00
2110 · Federal Income Tax Payable	0.00	0.00
2120 · FICA Payable	0.00	0.00
2125 · Medicare Payable	0.00	0.00
2130 · State Income Tax Payable	0.00	0.00
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00
2140 · PERS Payable	0.00	0.00
2145 · OR Saving Growth 457 Payable	0.00	0.00
2150 · Health Insurance Prem. Payable	0.00	0.00
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00
2230 · Flexible Spending Account	0.00	0.00
2232 · Union Dues	0.00	0.00
Total 2400 · Payroll Liabilities	0.00	0.00
Total Other Current Liabilities	0.00	0.00
Total Current Liabilities	0.00	0.00
Total Liabilities	0.00	0.00
Equity		
3010 · Fund Balance	-672,916.10	-335,582.41
3200 · Unallocated Fund Balance	674,169.54	336,019.92
Net Income	66,202.20	0.00
Total Equity	67,455.64	437.51
TOTAL LIABILITIES & EQUITY	67,455.64	437.51
UNBALANCED CLASSES	129,715.00	-104,200.00

Philomath Fire and Rescue
Balance Sheet by Class
As of November 30, 2022

	Unclassified	TOTAL
ASSETS		
Current Assets		
Checking/Savings		
1015 · Citizens Bank Checking	-250.00	75,918.87
1000 · Petty Cash	0.00	50.00
1050 · Local Government Investment Poo	0.00	1,411,283.05
1060 · OSU - Savings Account	327.72	11,409.55
Total Checking/Savings	77.72	1,498,661.47
Accounts Receivable		
11000 · Accounts Receivable	0.00	40,000.75
Total Accounts Receivable	0.00	40,000.75
Other Current Assets		
1250 · Prepaid Assets	0.00	21,146.55
12000 · Undeposited Funds	0.00	605.00
12100 · Inventory Asset	0.00	3,661.29
Total Other Current Assets	0.00	25,412.84
Total Current Assets	77.72	1,564,075.06
TOTAL ASSETS	77.72	1,564,075.06
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	-250.00	37,698.44
Total Accounts Payable	-250.00	37,698.44
Other Current Liabilities		
2070 · Deferred Taxes	0.00	20,331.45
2400 · Payroll Liabilities		
2132 · Oregon Transit Tax Withholding	0.00	444.93
2100 · Wages Payable	0.00	28,662.99
2110 · Federal Income Tax Payable	0.00	24,754.00
2120 · FICA Payable	0.00	15,269.10
2125 · Medicare Payable	0.00	3,583.41
2130 · State Income Tax Payable	0.00	16,123.60
2131 · Works Benefit Fund Payable(WBF)	0.00	15.70
2140 · PERS Payable	0.00	13,008.66
2145 · OR Saving Growth 457 Payable	0.00	50.00
2150 · Health Insurance Prem. Payable	0.00	-2,058.51
2210 · Health Ins Prem Ded Pre Tax	0.00	-431.60
2230 · Flexible Spending Account	0.00	1,169.33
2232 · Union Dues	0.00	692.64
Total 2400 · Payroll Liabilities	0.00	101,284.25
Total Other Current Liabilities	0.00	121,615.70
Total Current Liabilities	-250.00	159,314.14
Total Liabilities	-250.00	159,314.14
Equity		
3010 · Fund Balance	0.00	-3,008,018.87
3200 · Unallocated Fund Balance	327.72	3,014,670.40
Net Income	0.00	1,398,109.39
Total Equity	327.72	1,404,760.92
TOTAL LIABILITIES & EQUITY	77.72	1,564,075.06
UNBALANCED CLASSES	0.00	-0.00

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
 July through November 2022

	GO Bond 2016 - Debt Services				General Fu...
	Jul - Nov 22	Budget	\$ Over Bud...	% of Budget	Jul - Nov 22
Ordinary Income/Expense					
Income					
4043 · Bond Income - Bank Interest	-491.49				0.00
4042 · Bond Income - Prop Tax Interest	1,669.84				0.00
4041 · Bond Income - Delinquent Taxes	2,734.00				0.00
4060 · Conflagration Income	0.00				19,284.73
4050 · Public Education Income	0.00				5,300.00
4040 · Bond Income	280,964.00	0.00	280,964.00	100.0%	0.00
4000 · Carryover Fund Balance	63,412.88				492,929.81
4010 · Delinquent Property Taxes	0.00				9,063.47
4020 · Current Property Taxes	0.00				967,060.16
4025 · Interest - Property Tax	0.00				3,711.42
4026 · Interest Income	245.84	0.00	245.84	100.0%	1,618.83
4900 · Miscellaneous Income	0.00				370.00
Total Income	348,535.07	0.00	348,535.07	100.0%	1,499,338.42
Gross Profit	348,535.07	0.00	348,535.07	100.0%	1,499,338.42
Expense					
9010 · Transfers	0.00				0.00
9000 · Unappropriated Ending Fund Bal	0.00				0.00
5000 · Personnel Expenses	0.00				456,909.84
6000 · Materials and Services	0.00				219,416.52
7000 · Capital Outlay	9,367.64	0.00	9,367.64	100.0%	0.00
Total Expense	9,367.64	0.00	9,367.64	100.0%	676,326.36
Net Ordinary Income	339,167.43	0.00	339,167.43	100.0%	823,012.06
Net Income	339,167.43	0.00	339,167.43	100.0%	823,012.06

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
 July through November 2022

	General Fund			Building Reserve Fund	
	Budget	\$ Over Budget	% of Budget	Jul - Nov 22	Budget
Ordinary Income/Expense					
Income					
4043 · Bond Income - Bank Interest				0.00	
4042 · Bond Income - Prop Tax Interest				0.00	
4041 · Bond Income - Delinquent Taxes				0.00	
4060 · Conflagration Income	170,000.00	-150,715.27	11.3%	0.00	
4050 · Public Education Income	8,000.00	-2,700.00	66.3%	0.00	
4040 · Bond Income				0.00	
4000 · Carryover Fund Balance	450,483.00	42,446.81	109.4%	183,175.01	182,825.00
4010 · Delinquent Property Taxes	16,000.00	-6,936.53	56.6%	0.00	
4020 · Current Property Taxes	1,482,923.00	-515,862.84	65.2%	0.00	
4025 · Interest - Property Tax	2,000.00	1,711.42	185.6%	0.00	
4026 · Interest Income	3,550.00	-1,931.17	45.6%	610.69	0.00
4900 · Miscellaneous Income	42,795.00	-42,425.00	0.9%	0.00	
Total Income	<u>2,175,751.00</u>	<u>-676,412.58</u>	<u>68.9%</u>	<u>183,785.70</u>	<u>182,825.00</u>
Gross Profit	2,175,751.00	-676,412.58	68.9%	183,785.70	182,825.00
Expense					
9010 · Transfers	0.00	0.00	0.0%	0.00	25,000.00
9000 · Unappropriated Ending Fund Bal	619,828.00	-619,828.00	0.0%	0.00	825.00
5000 · Personnel Expenses	1,208,470.00	-751,560.16	37.8%	0.00	
6000 · Materials and Services	559,090.00	-339,673.48	39.2%	0.00	
7000 · Capital Outlay				14,058.00	0.00
Total Expense	<u>2,387,388.00</u>	<u>-1,711,061.64</u>	<u>28.3%</u>	<u>14,058.00</u>	<u>25,825.00</u>
Net Ordinary Income	<u>-211,637.00</u>	<u>1,034,649.06</u>	<u>-388.9%</u>	<u>169,727.70</u>	<u>157,000.00</u>
Net Income	<u><u>-211,637.00</u></u>	<u><u>1,034,649.06</u></u>	<u><u>-388.9%</u></u>	<u><u>169,727.70</u></u>	<u><u>157,000.00</u></u>

Philomath Fire and Rescue Profit & Loss Budget vs. Actual July through November 2022

	Building Reserve Fund		Equipment Reserve Fund		
	\$ Over Bud...	% of Budget	Jul - Nov 22	Budget	\$ Over Bud...
Ordinary Income/Expense					
Income					
4043 · Bond Income - Bank Interest			0.00		
4042 · Bond Income - Prop Tax Interest			0.00		
4041 · Bond Income - Delinquent Taxes			0.00		
4060 · Conflagration Income			0.00		
4050 · Public Education Income			0.00		
4040 · Bond Income			0.00		
4000 · Carryover Fund Balance	350.01	100.2%	65,963.98	65,838.00	125.98
4010 · Delinquent Property Taxes			0.00		
4020 · Current Property Taxes			0.00		
4025 · Interest - Property Tax			0.00		
4026 · Interest Income	610.69	100.0%	238.22	0.00	238.22
4900 · Miscellaneous Income			0.00		
Total Income	<u>960.70</u>	<u>100.5%</u>	<u>66,202.20</u>	<u>65,838.00</u>	<u>364.20</u>
Gross Profit	960.70	100.5%	66,202.20	65,838.00	364.20
Expense					
9010 · Transfers	-25,000.00	0.0%	0.00		
9000 · Unappropriated Ending Fund Bal	-825.00	0.0%	0.00	1,281.00	-1,281.00
5000 · Personnel Expenses			0.00		
6000 · Materials and Services			0.00		
7000 · Capital Outlay	14,058.00	100.0%	0.00	0.00	0.00
Total Expense	<u>-11,767.00</u>	<u>54.4%</u>	<u>0.00</u>	<u>1,281.00</u>	<u>-1,281.00</u>
Net Ordinary Income	<u>12,727.70</u>	<u>108.1%</u>	<u>66,202.20</u>	<u>64,557.00</u>	<u>1,645.20</u>
Net Income	<u>12,727.70</u>	<u>108.1%</u>	<u>66,202.20</u>	<u>64,557.00</u>	<u>1,645.20</u>

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
 July through November 2022

	Equipment ...	Vehicle Reserve Fund			
	% of Budget	Jul - Nov 22	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense					
Income					
4043 · Bond Income - Bank Interest		0.00			
4042 · Bond Income - Prop Tax Interest		0.00			
4041 · Bond Income - Delinquent Taxes		0.00			
4060 · Conflagration Income		0.00			
4050 · Public Education Income		0.00			
4040 · Bond Income		0.00			
4000 · Carryover Fund Balance	100.2%	0.00			
4010 · Delinquent Property Taxes		0.00			
4020 · Current Property Taxes		0.00			
4025 · Interest - Property Tax		0.00			
4026 · Interest Income	100.0%	0.00	0.00	0.00	0.0%
4900 · Miscellaneous Income		0.00			
Total Income	100.6%	0.00	0.00	0.00	0.0%
Gross Profit	100.6%	0.00	0.00	0.00	0.0%
Expense					
9010 · Transfers		0.00	4,960.00	-4,960.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.0%	0.00	4,960.00	-4,960.00	0.0%
5000 · Personnel Expenses		0.00			
6000 · Materials and Services		0.00			
7000 · Capital Outlay	0.0%	0.00			
Total Expense	0.0%	0.00	9,920.00	-9,920.00	0.0%
Net Ordinary Income	102.5%	0.00	-9,920.00	9,920.00	0.0%
Net Income	102.5%	0.00	-9,920.00	9,920.00	0.0%

Philomath Fire and Rescue
Profit & Loss Budget vs. Actual
 July through November 2022

	TOTAL			
	Jul - Nov 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4043 · Bond Income - Bank Interest	-491.49	0.00	-491.49	100.0%
4042 · Bond Income - Prop Tax Interest	1,669.84	0.00	1,669.84	100.0%
4041 · Bond Income - Delinquent Taxes	2,734.00	0.00	2,734.00	100.0%
4060 · Conflagration Income	19,284.73	170,000.00	-150,715.27	11.3%
4050 · Public Education Income	5,300.00	8,000.00	-2,700.00	66.3%
4040 · Bond Income	280,964.00	0.00	280,964.00	100.0%
4000 · Carryover Fund Balance	805,481.68	699,146.00	106,335.68	115.2%
4010 · Delinquent Property Taxes	9,063.47	16,000.00	-6,936.53	56.6%
4020 · Current Property Taxes	967,060.16	1,482,923.00	-515,862.84	65.2%
4025 · Interest - Property Tax	3,711.42	2,000.00	1,711.42	185.6%
4026 · Interest Income	2,713.58	3,550.00	-836.42	76.4%
4900 · Miscellaneous Income	370.00	42,795.00	-42,425.00	0.9%
Total Income	<u>2,097,861.39</u>	<u>2,424,414.00</u>	<u>-326,552.61</u>	<u>86.5%</u>
Gross Profit	2,097,861.39	2,424,414.00	-326,552.61	86.5%
Expense				
9010 · Transfers	0.00	29,960.00	-29,960.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.00	626,894.00	-626,894.00	0.0%
5000 · Personnel Expenses	456,909.84	1,208,470.00	-751,560.16	37.8%
6000 · Materials and Services	219,416.52	559,090.00	-339,673.48	39.2%
7000 · Capital Outlay	23,425.64	0.00	23,425.64	100.0%
Total Expense	<u>699,752.00</u>	<u>2,424,414.00</u>	<u>-1,724,662.00</u>	<u>28.9%</u>
Net Ordinary Income	1,398,109.39	0.00	1,398,109.39	100.0%
Net Income	<u><u>1,398,109.39</u></u>	<u><u>0.00</u></u>	<u><u>1,398,109.39</u></u>	<u><u>100.0%</u></u>

Philomath Fire and Rescue
Profit & Loss by Class
 July through November 2022

	GO Bond 2016 - Debt Services	General Fund
Ordinary Income/Expense		
Income		
4043 · Bond Income - Bank Interest	-491.49	0.00
4042 · Bond Income - Prop Tax Interest	1,669.84	0.00
4041 · Bond Income - Delinquent Taxes	2,734.00	0.00
4060 · Conflagration Income	0.00	19,284.73
4050 · Public Education Income	0.00	5,300.00
4040 · Bond Income	280,964.00	0.00
4000 · Carryover Fund Balance	63,412.88	492,929.81
4010 · Delinquent Property Taxes	0.00	9,063.47
4020 · Current Property Taxes	0.00	967,060.16
4025 · Interest - Property Tax	0.00	3,711.42
4026 · Interest Income		
4027 · Interest - Citizens Bank & OSU	0.00	18.73
4030 · Investments - LGIP	245.84	1,461.48
4026 · Interest Income - Other	0.00	138.62
Total 4026 · Interest Income	245.84	1,618.83
4900 · Miscellaneous Income	0.00	370.00
Total Income	348,535.07	1,499,338.42
Gross Profit	348,535.07	1,499,338.42
Expense		
5000 · Personnel Expenses		
5131 · Non-Union Overtime Wages	0.00	37.08
5136 · Conflagration Wages	0.00	36,803.30
5100 · Fire Chief Wages	0.00	59,611.95
5105 · Deputy Chief Wages	0.00	29,176.25
5110 · Admin Asst Wages	0.00	22,019.42
5120 · Fire & Life Safety Officer Wage	0.00	25,774.64
5125 · Firefighter Wages	0.00	96,915.56
5130 · Overtime Wages	0.00	26,907.00
5135 · Extra Hire	0.00	16,672.30
5405 · Employers FICA	0.00	6,335.99
5410 · Employers Medicare	0.00	1,481.80
5430 · PERS - Employe	0.00	70,559.05
5431 · PERS - Pickup 6%	0.00	17,421.42
5440 · Health Insurance	0.00	47,194.08
Total 5000 · Personnel Expenses	0.00	456,909.84
6000 · Materials and Services		
6205 · Supplies - Residences		
6205-3 · Supplies - Residence - 203	0.00	11.94
6205-1 · Supplies - Residence - 201	0.00	238.44
Total 6205 · Supplies - Residences	0.00	250.38
6901 · Cost of Goods Sold	0.00	7.10
6216 · Supplies - FA/CPR Education	0.00	5,033.70
6091 · Tuition Reimbursement	0.00	8,401.75
6001 · Contracted Professional Service	0.00	55,444.71
6010 · Office Supplies	0.00	2,410.65
6011 · Postage/Shipping	0.00	490.17
6020 · Insurance and Bond	0.00	40,513.41
6030 · Dues and Fees	0.00	6,592.45
6040 · Publications and Elections	0.00	495.60
6042 · Marketing Program New Recruits	0.00	92.65
6050 · Utilities	0.00	11,893.65
6060 · Telephone, Pagers, Internet	0.00	8,948.52
6070 · Travel	0.00	2,326.02
6080 · Conference	0.00	617.00
6090 · Education/Training	0.00	1,619.42
6100 · Equipment Maintenance Agreement	0.00	1,180.00
6130 · Gas & Oil	0.00	12,397.22

Philomath Fire and Rescue
Profit & Loss by Class
 July through November 2022

	GO Bond 2016 - Debt Services	General Fund
6160 · Equipment Maintenance	0.00	4,019.37
6161 · Vehicle Maintenance	0.00	13,518.12
6170 · Building Maint and Improvements	0.00	9,538.39
6180 · Grounds Maintenance	0.00	84.92
6190 · Small Tools & Equipment	0.00	253.89
6200 · Supplies - Department	0.00	2,500.76
6210 · Supplies - Medical	0.00	6,585.94
6215 · Supplies - Prevention	0.00	809.34
6220 · Supplies - Suppression	0.00	459.63
6240 · Supplies - Consumables	0.00	292.54
6250 · Uniforms	0.00	13,994.76
6270 · Volunteer - Activities	0.00	1,323.03
6310 · Physical & Immunizations	0.00	3,412.00
6320 · Community Involvement	0.00	717.99
6900 · Miscellaneous Expense	0.00	3,191.44
Total 6000 · Materials and Services	0.00	219,416.52
7000 · Capital Outlay		
7130 · Capital Outlay - Bond	9,367.64	0.00
7110 · Capital Outlay - Building	0.00	0.00
Total 7000 · Capital Outlay	9,367.64	0.00
Total Expense	9,367.64	676,326.36
Net Ordinary Income	339,167.43	823,012.06
Net Income	339,167.43	823,012.06

Philomath Fire and Rescue
Profit & Loss by Class
 July through November 2022

	Building Reserve Fund	Equipment Reserve Fund
Ordinary Income/Expense		
Income		
4043 · Bond Income - Bank Interest	0.00	0.00
4042 · Bond Income - Prop Tax Interest	0.00	0.00
4041 · Bond Income - Delinquent Taxes	0.00	0.00
4060 · Conflagration Income	0.00	0.00
4050 · Public Education Income	0.00	0.00
4040 · Bond Income	0.00	0.00
4000 · Carryover Fund Balance	183,175.01	65,963.98
4010 · Delinquent Property Taxes	0.00	0.00
4020 · Current Property Taxes	0.00	0.00
4025 · Interest - Property Tax	0.00	0.00
4026 · Interest Income		
4027 · Interest - Citizens Bank & OSU	0.00	0.00
4030 · Investments - LGIP	610.69	238.22
4026 · Interest Income - Other	0.00	0.00
Total 4026 · Interest Income	610.69	238.22
4900 · Miscellaneous Income	0.00	0.00
Total Income	183,785.70	66,202.20
Gross Profit	183,785.70	66,202.20
Expense		
5000 · Personnel Expenses		
5131 · Non-Union Overtime Wages	0.00	0.00
5136 · Conflagration Wages	0.00	0.00
5100 · Fire Chief Wages	0.00	0.00
5105 · Deputy Chief Wages	0.00	0.00
5110 · Admin Asst Wages	0.00	0.00
5120 · Fire & Life Safety Officer Wage	0.00	0.00
5125 · Firefighter Wages	0.00	0.00
5130 · Overtime Wages	0.00	0.00
5135 · Extra Hire	0.00	0.00
5405 · Employers FICA	0.00	0.00
5410 · Employers Medicare	0.00	0.00
5430 · PERS - Employe	0.00	0.00
5431 · PERS - Pickup 6%	0.00	0.00
5440 · Health Insurance	0.00	0.00
Total 5000 · Personnel Expenses	0.00	0.00
6000 · Materials and Services		
6205 · Supplies - Residences		
6205-3 · Supplies - Residence - 203	0.00	0.00
6205-1 · Supplies - Residence - 201	0.00	0.00
Total 6205 · Supplies - Residences	0.00	0.00
6901 · Cost of Goods Sold	0.00	0.00
6216 · Supplies - FA/CPR Education	0.00	0.00
6091 · Tuition Reimbursement	0.00	0.00
6001 · Contracted Professional Service	0.00	0.00
6010 · Office Supplies	0.00	0.00
6011 · Postage/Shipping	0.00	0.00
6020 · Insurance and Bond	0.00	0.00
6030 · Dues and Fees	0.00	0.00
6040 · Publications and Elections	0.00	0.00
6042 · Marketing Program New Recruits	0.00	0.00
6050 · Utilities	0.00	0.00
6060 · Telephone, Pagers, Internet	0.00	0.00
6070 · Travel	0.00	0.00
6080 · Conference	0.00	0.00
6090 · Education/Training	0.00	0.00
6100 · Equipment Maintenance Agreement	0.00	0.00
6130 · Gas & Oil	0.00	0.00

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Accrual Basis

Philomath Fire and Rescue
Profit & Loss by Class
July through November 2022

	<u>Building Reserve Fund</u>	<u>Equipment Reserve Fund</u>
6160 · Equipment Maintenance	0.00	0.00
6161 · Vehicle Maintenance	0.00	0.00
6170 · Building Maint and Improvements	0.00	0.00
6180 · Grounds Maintenance	0.00	0.00
6190 · Small Tools & Equipment	0.00	0.00
6200 · Supplies - Department	0.00	0.00
6210 · Supplies - Medical	0.00	0.00
6215 · Supplies - Prevention	0.00	0.00
6220 · Supplies - Suppression	0.00	0.00
6240 · Supplies - Consumables	0.00	0.00
6250 · Uniforms	0.00	0.00
6270 · Volunteer - Activities	0.00	0.00
6310 · Physical & Immunizations	0.00	0.00
6320 · Community Involvement	0.00	0.00
6900 · Miscellaneous Expense	0.00	0.00
Total 6000 · Materials and Services	0.00	0.00
7000 · Capital Outlay		
7130 · Capital Outlay - Bond	0.00	0.00
7110 · Capital Outlay - Building	14,058.00	0.00
Total 7000 · Capital Outlay	14,058.00	0.00
Total Expense	14,058.00	0.00
Net Ordinary Income	169,727.70	66,202.20
Net Income	169,727.70	66,202.20

Philomath Fire and Rescue
Profit & Loss by Class
 July through November 2022

	TOTAL
Ordinary Income/Expense	
Income	
4043 · Bond Income - Bank Interest	-491.49
4042 · Bond Income - Prop Tax Interest	1,669.84
4041 · Bond Income - Delinquent Taxes	2,734.00
4060 · Conflagration Income	19,284.73
4050 · Public Education Income	5,300.00
4040 · Bond Income	280,964.00
4000 · Carryover Fund Balance	805,481.68
4010 · Delinquent Property Taxes	9,063.47
4020 · Current Property Taxes	967,060.16
4025 · Interest - Property Tax	3,711.42
4026 · Interest Income	
4027 · Interest - Citizens Bank & OSU	18.73
4030 · Investments - LGIP	2,556.23
4026 · Interest Income - Other	138.62
	2,713.58
Total 4026 · Interest Income	2,713.58
4900 · Miscellaneous Income	370.00
	2,097,861.39
Total Income	2,097,861.39
Gross Profit	2,097,861.39
Expense	
5000 · Personnel Expenses	
5131 · Non-Union Overtime Wages	37.08
5136 · Conflagration Wages	36,803.30
5100 · Fire Chief Wages	59,611.95
5105 · Deputy Chief Wages	29,176.25
5110 · Admin Asst Wages	22,019.42
5120 · Fire & Life Safety Officer Wage	25,774.64
5125 · Firefighter Wages	96,915.56
5130 · Overtime Wages	26,907.00
5135 · Extra Hire	16,672.30
5405 · Employers FICA	6,335.99
5410 · Employers Medicare	1,481.80
5430 · PERS - Employe	70,559.05
5431 · PERS - Pickup 6%	17,421.42
5440 · Health Insurance	47,194.08
	456,909.84
Total 5000 · Personnel Expenses	456,909.84
6000 · Materials and Services	
6205 · Supplies - Residences	
6205-3 · Supplies - Residence - 203	11.94
6205-1 · Supplies - Residence - 201	238.44
	250.38
Total 6205 · Supplies - Residences	250.38
6901 · Cost of Goods Sold	7.10
6216 · Supplies - FA/CPR Education	5,033.70
6091 · Tuition Reimbursement	8,401.75
6001 · Contracted Professional Service	55,444.71
6010 · Office Supplies	2,410.65
6011 · Postage/Shipping	490.17
6020 · Insurance and Bond	40,513.41
6030 · Dues and Fees	6,592.45
6040 · Publications and Elections	495.60
6042 · Marketing Program New Recruits	92.65
6050 · Utilities	11,893.65
6060 · Telephone, Pagers, Internet	8,948.52
6070 · Travel	2,326.02
6080 · Conference	617.00
6090 · Education/Training	1,619.42
6100 · Equipment Maintenance Agreement	1,180.00
6130 · Gas & Oil	12,397.22

Philomath Fire and Rescue
Profit & Loss by Class
 July through November 2022

	TOTAL
6160 · Equipment Maintenance	4,019.37
6161 · Vehicle Maintenance	13,518.12
6170 · Building Maint and Improvements	9,538.39
6180 · Grounds Maintenance	84.92
6190 · Small Tools & Equipment	253.89
6200 · Supplies - Department	2,500.76
6210 · Supplies - Medical	6,585.94
6215 · Supplies - Prevention	809.34
6220 · Supplies - Suppression	459.63
6240 · Supplies - Consumables	292.54
6250 · Uniforms	13,994.76
6270 · Volunteer - Activities	1,323.03
6310 · Physical & Immunizations	3,412.00
6320 · Community Involvement	717.99
6900 · Miscellaneous Expense	3,191.44
Total 6000 · Materials and Services	219,416.52
7000 · Capital Outlay	
7130 · Capital Outlay - Bond	9,367.64
7110 · Capital Outlay - Building	14,058.00
Total 7000 · Capital Outlay	23,425.64
Total Expense	699,752.00
Net Ordinary Income	1,398,109.39
Net Income	1,398,109.39

Chancy Ferguson Vacation Usage
September 12, 2022 through June 30, 2023

Beginning Balance as of September 1, 2022	219.5	121.66
--	-------	--------

	Sick Leave	Vacation
July		

	Sick Leave	Vacation
August		

September		
accrual	8	8
taken	0	0
balance	227.5	129.66

October		
accrual	8	10
taken	0	0
balance	235.5	139.66

	Sick Leave	Vacation
November		
accrual	8	10
taken	0	0
balance	243.5	149.66

December		
accrual	8	10
taken		
balance	251.5	159.66

January		
accrual	8	10
taken		
balance	259.5	169.66

February		
accrual	8	10
taken		
balance	267.5	179.66

	Sick Leave	Vacation
March		
accrual	8	10
taken		
balance	275.5	189.66

April		
accrual	8	10
taken		
balance	283.5	199.66

May		
accrual	8	10
taken		
balance	291.5	209.66

June		
accrual	8	10
taken		
balance	299.5	219.66

Philomath Fire & Rescue Annual Board Calendar

January	February	March	April	May	June
Chief's Eval - Gather Info	Appreciation Dinner	Appoint Budget Committee - Effective 04/01	Annual Board Self-Appraisal	Budget Committee Meeting	Budgt Hearing
Review Master Plan	Chief's Final Eval, Goals & Contract	Wage, Benefits, COLA Recommendations - Motion to accept	Review Civil Service Minutes		Civil Service Appointment Review
Budget Preparation Begins	May Election - Remind Board Members to File		Review Strategic Plan		Review Standard of Coverage
Audit Presentation - Motion to Accept Audit	Appoint Budget Officer		Chief Check-In		Review Board Docs for Disposal
Review Civil Services Minutes	Set Budget Calendar				Chief Check-In
Review Strategic Plan	SDAO Conference				
July	August	September	October	November	December
Election of Board Officers	OFDA & OFCA Conferences	Appreciation Dinner - Set the Date	Open House	OFDDA & OFCA Conferences	SDAO Confernce - Sign up (Feb)
Approve Recurring Journal Entries	Review Civil Service Minutes	OFDDA & OFCA Conference Sign-up	SDAO Best Practice Self-Assessment - Due 11/01	Insurance Presentation	Review Master Plan
Civil Service Appointments - Exp 08/01		Chief Check-In	Review Civil Service minutes	SDAO Conference reminder	Chief Evaluation - Gather Info
Swear In New Board Members			Review Strategic Plan	Resolution for Local Option Levy	
State and Approve Meeting Day & Time				Chief Check-In	
Review Strategic Plan					
Action Item - Time Sensitive	Event	Reminder	Guest Speakers/Spec. Mtg	Policy/Plans Review	Chief Review Process



Philomath Fire & Rescue

1035 Main Street
P.O. Box 247
Philomath, OR 97370
541.360.0030

PHILOMATH FIRE & RESCUE

CHIEF'S REPORT

December 12, 2022

Personnel:

The Daytime Firefighter position was filled by Layne Converse. Layne's first day is December 12, 2022. Layne was previously a Philomath Resident Volunteer for 1 year prior to accepting the position. Layne is finishing a BS in Public Policy at OSU.

Resident Volunteers: We are currently staffed with 7 Resident Volunteers, With one on Administrative Leave. We are actively working to recruit Resident Volunteers through media outlets, notices at Chemeketa CC, Lane CC, Linn Benton CC, and OSU.

DC Saalsaa, and Captain Loudon along with other staff members met with Brad from Philomath News to do an article on the volunteer opportunities available within the department.

Union Communications:

We will be working with the Union to create a new job description for the Fire Life Safety Officer Position to better fit the current needs of the department.

Training Activities:

- We finished a FFI academy for 2 Resident Volunteers and 1 Kings Valley Volunteer.
- 15 of our members completed an ODOT Traffic Incident Management Course.
- We are in the planning phase of a Linn Benton Firefighter I Academy for early spring 2023.

Apparatus/Equipment:

We have had several repairs required this month for apparatus that have ranged from the \$400.00 to \$900.00 range including a fuel leak on 224 (Ambulance), and a throttle position sensor on 291 (Staff Vehicle)

Building Update:

We have been working to move the medical supply room to the work room area. The Volunteer Office has been moved to the Chief's old office, and we will be working to move my office into the front of the building in the old medical supplies room.



Philomath Fire & Rescue

1035 Main Street
P.O. Box 247
Philomath, OR 97370
541.360.0030

Community Involvement/Meetings:

DC Saalsaa and I attended the joint Fire Defense Board meeting in Linn County.

Major Incidents:

Philomath Fire Responded to a structure fire located on Henderson Road. The fire was reported early in the morning and was fully involved at time of dispatch. Crews arrived and used a defensive strategy.



Respectfully submitted,

Chief Ferguson

**Report to the Board of Directors
12 December 2022
DC Rich Saalsaa**

Statistics for November 2022

Total calls: 870 * New record *
Fire calls: 206 (23%)
EMS Calls: 664 (77%)
Calls Nov 2021: 784 (Trend: +13.8%)

Projected 2022: 950 (2021: 857)

Significant calls:

Week of 11/18-11/24 saw 29 calls; 100 calls in November – a record
11/2 MVC Hwy 99/Eureka Rd (Monroe) – two car head-on collision, assisted with extrication
11/7 Residential Structure Fire Hwy 20 (Blodgett) – we were first on scene with engine and tender
11/7 Residential Structure Fire Henderson Rd – Fully involved 2 story, top story already gone. Initially dispatched as Wildland fire. Station 203 first on scene with engine, we also supplied 2 tenders.
11/18 Lines Down/Tree fire Plymouth Rd – 22F temps waited 90 min for power company
11/21 Childbirth Reservoir Rd – Parents delivered baby girl in front seat of Kia
11/27 Flue Fire Hwy 34 – found blocked chimney (creosote)

Breakdown of calls for the year by area:

Station 201 RURAL	179
Station 201 W. City	254
Station 201 E. City	211
Station 202	35
Station 203	61
Adair	0
Alsea	10
Blodgett	24
CFD	30
Conflagration	1
Kings Valley	26
Lincoln Co	9
Marys Peak	13
Misc Mutual Aid	3
Monroe	14
Total	870

Two calls within 20 minutes: 44
Two calls within 10 minutes: 15
Three calls within 20 minutes: 3

Respectfully submitted,

DC Rich Saalsaa

Historical information

2014 42 volunteers, 3 LTs on 4 x 11 hour shifts
3 resident volunteers
Staff: Chief, DC, Fire Marshall, EMS Officer (1/2)

709 calls (176 Fire / 533 EMS)

Career on scene	1.72
Vol on scene	1.18
Res on scene	1.09
Stand by	2.73

2022 26 volunteers, 3 LTS on 48 / 96 hour shifts
6 resident volunteers
Staff: Chief, DC, FLSO (vacant), Daytime FF

Projected 950 calls, current 870 (11/30 – 206 Fire / 664 EMS)
Call volume increase since 2014: 34%

Career on scene	1.56
Vol on scene	0.50
Res on scene	1.97
Stand by	1.20

Philomath Fire and Rescue

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Register: 1015 · Citizens Bank Checking

From 10/01/2022 through 10/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/04/2022	EFT	AT&T Mobility	6000 · Materials and S...		42.41			85,972.26
10/05/2022	33361	Paula Anderson	-split-		2,919.99			83,052.27
10/05/2022	33362	Alex Schilz	-split-		129.35			82,922.92
10/05/2022	PR 0922		-split-	Miller	12,084.33			70,838.59
10/05/2022	PR 0922		1015 · Citizens Bank C...	Rodriguez	4,617.08			66,221.51
10/05/2022	PR 0922		1015 · Citizens Bank C...	Moser	4,534.45			61,687.06
10/05/2022	PR 0922		1015 · Citizens Bank C...	Saalsaa	5,075.32			56,611.74
10/05/2022	PR 0922		1015 · Citizens Bank C...	Taylor	5,467.59			51,144.15
10/05/2022	PR 0922		1015 · Citizens Bank C...	Ferguson	5,417.15			45,727.00
10/05/2022	PR 0922		1015 · Citizens Bank C...	Licon	5,107.71			40,619.29
10/05/2022	PR 0922		1015 · Citizens Bank C...	Schell	6,042.90			34,576.39
10/05/2022	PR 0922		1015 · Citizens Bank C...	Kearns	1,141.31			33,435.08
10/06/2022			1050 · Local Governm...	Deposit			75,000.00	108,435.08
10/06/2022	EFT	Oregon Growth Plan	2400 · Payroll Liabiliti...		250.00			108,185.08
10/06/2022	EFTt	AsiFlex	2400 · Payroll Liabiliti...		325.00			107,860.08
10/06/2022	33363	Accuity, LLC	2010 · Accounts Payable		5,500.00			102,360.08
10/06/2022	33364	Alyrica	2010 · Accounts Payable		592.86			101,767.22
10/06/2022	33365	Badges Ex cetera	2010 · Accounts Payable		409.00			101,358.22
10/06/2022	33366	City of Philomath	2010 · Accounts Payable		622.25			100,735.97
10/06/2022	33367	Consumers Power Inc.	2010 · Accounts Payable		196.95			100,539.02
10/06/2022	33368	Culligan	2010 · Accounts Payable		186.15			100,352.87
10/06/2022	33369	Koopman Consulting	2010 · Accounts Payable		362.50			99,990.37
10/06/2022	33370	Life Assist, Inc.	2010 · Accounts Payable		299.41			99,690.96
10/06/2022	33371	Medline Industries, L...	2010 · Accounts Payable		831.49			98,859.47
10/06/2022	33372	Pacific Power	2010 · Accounts Payable		672.99			98,186.48
10/06/2022	33373	Philomath Fire Distri...	2010 · Accounts Payable		404.83			97,781.65
10/06/2022	33374	Pioneer Telephone C...	2010 · Accounts Payable		243.54			97,538.11
10/06/2022	33375	Rich Saalsaa	2010 · Accounts Payable		182.98			97,355.13
10/06/2022	33376	Ryan Phan	2010 · Accounts Payable		155.40			97,199.73
10/06/2022	33377	Samantha Schmeusser	2010 · Accounts Payable		168.72			97,031.01
10/06/2022	33378	Security Alarm Corp	2010 · Accounts Payable		795.51			96,235.50
10/06/2022	33379	TWGW, Inc. dba Phi...	2010 · Accounts Payable		27.95			96,207.55
10/06/2022	33380	Ultrex	2010 · Accounts Payable		18.00			96,189.55
10/06/2022	33381	Zoll Medical Corpor...	2010 · Accounts Payable		129.14			96,060.41
10/06/2022	33382	OSCU 402518-70	2010 · Accounts Payable		25.26			96,035.15
10/06/2022	33383	OSCU 402518-71	2010 · Accounts Payable		41.25			95,993.90
10/06/2022	33384	OSCU 402518-72	2010 · Accounts Payable		542.38			95,451.52
10/06/2022	33385	OSCU 402518-73	2010 · Accounts Payable		2,303.68			93,147.84
10/06/2022	33386	MPTV, Inc.	2010 · Accounts Payable		72.36			93,075.48
10/06/2022	33387	Andy Louden`	2010 · Accounts Payable		211.85			92,863.63

Philomath Fire and Rescue

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Register: 1015 · Citizens Bank Checking

From 10/01/2022 through 10/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/06/2022	33388	Petty Cash	2010 · Accounts Payable		31.96			92,831.67
10/09/2022			-split-	Deposit			895.00	93,726.67
10/10/2022	EFT	AsiFlex	6000 · Materials and S...		11.25			93,715.42
10/15/2022	EFT	De Lage Landen Fin...	6000 · Materials and S...		152.50			93,562.92
10/15/2022	EFT	Aflac	-split-		177.32			93,385.60
10/15/2022	EFT	PERS	-split-		19,268.79			74,116.81
10/15/2022	33389	Active911, Inc.	2010 · Accounts Payable		2,460.00			71,656.81
10/15/2022	33390	Andy Loudon`	2010 · Accounts Payable		41.84			71,614.97
10/15/2022	33391	Badge & Wallet	2010 · Accounts Payable	VOID: Already...		X		71,614.97
10/15/2022	33392	Bimart Corporation	2010 · Accounts Payable		21.99			71,592.98
10/15/2022	33393	Carson Oil	2010 · Accounts Payable		1,130.88			70,462.10
10/15/2022	33394	Cheri Damitio	2010 · Accounts Payable		168.75			70,293.35
10/15/2022	33395	Consumers Power Inc.	2010 · Accounts Payable		175.31			70,118.04
10/15/2022	33396	Department of Public...	2010 · Accounts Payable		46.25			70,071.79
10/15/2022	33397	Industrial Welding S...	2010 · Accounts Payable		19.35			70,052.44
10/15/2022	33398	Jessica Olsen	2010 · Accounts Payable	VOID: Wrong ...		X		70,052.44
10/15/2022	33399	Kamind IT, Inc.	2010 · Accounts Payable		195.84			69,856.60
10/15/2022	33400	LN Curtis	2010 · Accounts Payable		133.01			69,723.59
10/15/2022	33401	Occupational Medici...	2010 · Accounts Payable		696.00			69,027.59
10/15/2022	33402	Oregon Government ...	2010 · Accounts Payable		548.82			68,478.77
10/15/2022	33403	PNW Emergency Eq...	2010 · Accounts Payable	VOID: Returne...		X		68,478.77
10/15/2022	33404	Republic Services	2010 · Accounts Payable		274.86			68,203.91
10/15/2022	33405	SeaWestern	2010 · Accounts Payable		4,420.19			63,783.72
10/15/2022	33406	Walter E. Nelson Co.	2010 · Accounts Payable		71.46			63,712.26
10/15/2022	33407	Willamette Saw	2010 · Accounts Payable		8.50			63,703.76
10/21/2022	EFT	Verizon	6000 · Materials and S...		263.47			63,440.29
10/31/2022	33408	Andrew Licon`	-split-		6,229.14			57,211.15
10/31/2022	33409	Andrew Licon`	-split-		3,400.43			53,810.72

Philomath Fire and Rescue

12/8/2022 5:42 PM

Register: 1015 · Citizens Bank Checking

From 11/01/2022 through 11/30/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/01/2022	EFT	Oregon Growth Plan	2400 · Payroll Liabiliti...		250.00			53,560.72
11/03/2022			1050 · Local Governm...	Deposit			75,000.00	128,560.72
11/03/2022	EFT	Colonial Life	-split-		153.40			128,407.32
11/04/2022	EFT	AT&T Mobility	6000 · Materials and S...		40.68			128,366.64
11/04/2022	PR 1022		-split-	Miller	6,386.87			121,979.77
11/04/2022	PR 1022		1015 · Citizens Bank C...	Rodriguez	1,495.45			120,484.32
11/04/2022	PR 1022		1015 · Citizens Bank C...	Moser	5,528.33			114,955.99
11/04/2022	PR 1022		1015 · Citizens Bank C...	Saalsaa	5,332.87			109,623.12
11/04/2022	PR 1022		1015 · Citizens Bank C...	Taylor	5,040.05			104,583.07
11/04/2022	PR 1022		1015 · Citizens Bank C...	Ferguson	5,534.65			99,048.42
11/04/2022	PR 1022		1015 · Citizens Bank C...	Schell	3,428.56			95,619.86
11/04/2022	PR 1022		1015 · Citizens Bank C...	Kearns	1,181.44			94,438.42
11/04/2022	PR 1022		1015 · Citizens Bank C...	Scott	48.40			94,390.02
11/04/2022	PR 1022		1015 · Citizens Bank C...	Goldman	40.50			94,349.52
11/05/2022	EFT	PERS	-split-		17,744.42			76,605.10
11/10/2022	EFT	AsiFlex	6000 · Materials and S...		7.50			76,597.60
11/10/2022	33410	OSCU 402518-73	2010 · Accounts Payable		1,099.91			75,497.69
11/10/2022	33411	OSCU 402518-72	2010 · Accounts Payable		559.79			74,937.90
11/10/2022	33412	OSCU 402518-71	2010 · Accounts Payable		1,326.86			73,611.04
11/10/2022	33413	CIS Trust	2010 · Accounts Payable		8,653.05			64,957.99
11/14/2022	33414	Andy Louden`	2010 · Accounts Payable		207.90			64,750.09
11/14/2022	33415	Lillee Rodriguez	2010 · Accounts Payable		101.94			64,648.15
11/14/2022	33416	Jessica Olsen	2010 · Accounts Payable		138.99			64,509.16
11/14/2022	33417	Levi Schell	2010 · Accounts Payable		939.33			63,569.83
11/14/2022	33418	MPTV, Inc.	2010 · Accounts Payable		57.00			63,512.83
11/15/2022	EFT	Aflac	-split-		177.32			63,335.51
11/15/2022	EFT	De Lage Landen Fin...	6000 · Materials and S...		152.50			63,183.01
11/17/2022	33419	Alyrica	2010 · Accounts Payable		592.86			62,590.15
11/17/2022	33420	Armand Advertising ...	2010 · Accounts Payable		345.14			62,245.01
11/17/2022	33421	Carson Oil	2010 · Accounts Payable		2,491.62			59,753.39
11/17/2022	33422	Century Link	2010 · Accounts Payable		127.08			59,626.31
11/17/2022	33423	Cheri Damitio	2010 · Accounts Payable		343.75			59,282.56
11/17/2022	33424	City of Philomath	2010 · Accounts Payable		411.10			58,871.46
11/17/2022	33425	Consumers Power Inc.	2010 · Accounts Payable		277.49			58,593.97
11/17/2022	33426	CTX	2010 · Accounts Payable		250.00			58,343.97
11/17/2022	33427	Culligan	2010 · Accounts Payable		201.55			58,142.42
11/17/2022	33428	De Lage Landen Fin...	2010 · Accounts Payable		152.50			57,989.92
11/17/2022	33429	Good Earth Pest Co...	2010 · Accounts Payable		166.00			57,823.92
11/17/2022	33430	Hughes Fire Equipm...	2010 · Accounts Payable		10,205.14			47,618.78
11/17/2022	33431	Jessica Olsen	2010 · Accounts Payable		31.96			47,586.82

Philomath Fire and Rescue

12/8/2022 5:42 PM

Register: 1015 · Citizens Bank Checking

From 11/01/2022 through 11/30/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/17/2022	33432	Kamind IT, Inc.	2010 · Accounts Payable		195.84			47,390.98
11/17/2022	33433	Life Assist, Inc.	2010 · Accounts Payable		155.66			47,235.32
11/17/2022	33434	LN Curtis	2010 · Accounts Payable		202.64			47,032.68
11/17/2022	33435	Local Government L...	2010 · Accounts Payable	VOID: Returne...		X		47,032.68
11/17/2022	33436	Mainline Pump & Irr...	2010 · Accounts Payable		27.50			47,005.18
11/17/2022	33437	Medline Industries, L...	2010 · Accounts Payable		893.39			46,111.79
11/17/2022	33438	NW Natural	2010 · Accounts Payable		74.43			46,037.36
11/17/2022	33439	Occupational Medici...	2010 · Accounts Payable		1,414.00			44,623.36
11/17/2022	33440	Pacific Power	2010 · Accounts Payable		591.46			44,031.90
11/17/2022	33441	Performance Systems...	2010 · Accounts Payable		3,814.51			40,217.39
11/17/2022	33442	Philomath Fire Distri...	2010 · Accounts Payable		308.71			39,908.68
11/17/2022	33443	Pioneer Telephone C...	2010 · Accounts Payable		243.54			39,665.14
11/17/2022	33444	Republic Services	2010 · Accounts Payable		274.86			39,390.28
11/17/2022	33445	Ryan Phan	2010 · Accounts Payable		159.84			39,230.44
11/17/2022	33446	Samantha Schmeusser	2010 · Accounts Payable		301.92			38,928.52
11/17/2022	33447	Special Districts Ass...	2010 · Accounts Payable	VOID: Incorre...		X		38,928.52
11/17/2022	33448	Timber Supply Co.	2010 · Accounts Payable		30.00			38,898.52
11/17/2022	33449	Valvoline LLC	2010 · Accounts Payable		235.42			38,663.10
11/17/2022	33450	Verizon	2010 · Accounts Payable		446.14			38,216.96
11/17/2022	33451	Walter E. Nelson Co.	2010 · Accounts Payable		75.16			38,141.80
11/17/2022	33452	WFCA The Daily Di...	2010 · Accounts Payable		380.00			37,761.80
11/17/2022	33453	Zoll Medical Corpor...	2010 · Accounts Payable		510.00			37,251.80
11/17/2022	33454	Petty Cash	2010 · Accounts Payable		6.25			37,245.55
11/19/2022			4050 · Public Educatio...	Deposit			130.00	37,375.55
11/21/2022			1050 · Local Governm...	Deposit			75,000.00	112,375.55
11/21/2022	33455	Special Districts Insu...	2010 · Accounts Payable		20,747.52			91,628.03
11/21/2022	33456	Special Districts Ass...	2010 · Accounts Payable		2,180.27			89,447.76
11/21/2022	33466	Domain Listings LLC	2010 · Accounts Payable	VOID: No Pro...		X		89,447.76
11/21/2022	33467	Northwest Safety Cle...	2010 · Accounts Payable		130.61			89,317.15
11/21/2022	33468	Oregon Fire District ...	2010 · Accounts Payable		225.00			89,092.15
11/21/2022	33469	Pacific Power	2010 · Accounts Payable	VOID: Already...		X		89,092.15
11/21/2022	33470	Security Alarm Corp	2010 · Accounts Payable		478.86			88,613.29
11/21/2022	33471	Pacific Power	2010 · Accounts Payable		619.32			87,993.97
11/23/2022	33457	Carson Oil	2010 · Accounts Payable		938.70			87,055.27
11/23/2022	33458	Century Link	2010 · Accounts Payable		126.86			86,928.41
11/23/2022	33459	CIS Trust	2010 · Accounts Payable	VOID: Bill for ...		X		86,928.41
11/23/2022	33460	Eli Davis	2010 · Accounts Payable		525.00			86,403.41
11/23/2022	33461	Fowler Fire LLC	2010 · Accounts Payable		450.00			85,953.41
11/23/2022	33462	NW Natural	2010 · Accounts Payable		357.50			85,595.91
11/23/2022	33463	Ryan Phan	2010 · Accounts Payable		159.84			85,436.07

Philomath Fire and Rescue

12/8/2022 5:42 PM

Register: 1015 · Citizens Bank Checking

From 11/01/2022 through 11/30/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/23/2022	33464	Walter E. Nelson Co.	2010 · Accounts Payable		370.37			85,065.70
11/23/2022	33472	PNW Emergency Eq...	2010 · Accounts Payable	VOID: Returne...		X		85,065.70
11/26/2022	33465	Local Government L...	2010 · Accounts Payable		9,146.83			75,918.87

PHILOMATH FIRE & RESCUE

AJEs

06/30/2022

Account	Description	Debit	Credit	Net Income Effect
AJE01				
To reclass equity between funds				
100-003200	Unallocated Fund Balance	5,938.00	0.00	
420-003200	Unallocated Fund Balance	0.00	5,938.00	
Total		5,938.00	5,938.00	0.00
AJE02				
To balance funds				
100-001050	LGIP	0.00	318,489.87	
300-001050	Debt Service - LGIP	63,412.88	0.00	
400-001050	LGIP - Building Reserve	183,175.01	0.00	
405-001050	LGIP - Equipment Reserve	65,963.98	0.00	
420-001050	Cap Improvement - LGIP	5,938.00	0.00	
300-002070	Deferred PT's	0.00	4,703.00	
100-002070	Deferred Taxes	4,703.00	0.00	
300-001050	Debt Service - LGIP	4,703.00	0.00	
100-001050	LGIP	0.00	4,703.00	
Total		327,895.87	327,895.87	0.00
AJE03				
To reclass interest exp to DS fund - client needs to book				
100-007135	Capital Outlay - Fees	0.00	10,631.25	
300-007135	Capital Outlay: Fees	10,631.25	0.00	
100-001015	Citizens Bank Checking	10,631.25	0.00	
300-001015	Citizens Bank Checking	0.00	10,631.25	
Total		21,262.50	21,262.50	0.00
AJE04				
To record payable that was not booked - client needs to book				
100-002010	Accounts Payable	0.00	14,058.00	
400-007130	Facilities	14,058.00	0.00	
100-001015	Citizens Bank Checking	14,058.00	0.00	
400-001015	Citizens Bank Checking	0.00	14,058.00	
Total		28,116.00	28,116.00	-14,058.00
AJE05				
To adjust payroll liabilities to actual				
100-002132	Payroll Liabilities: Oregon Tax Withholding	211.95	0.00	
100-002100	Payroll Liabilities: Wages Payable	0.00	7,080.20	
100-002110	Payroll Liabilities: Federal Income Tax Payable	0.00	5,243.00	
100-002120	Payroll Liabilities: FICA Payable	0.00	607.78	
100-002125	Payroll Liabilities: Medicare Payable	0.00	141.96	
100-002130	Payroll Liabilities: State Income Tax Payable	0.00	3,567.40	
100-002131	Payroll Liabilities: Works Benefit Fund Payable (WBF)	18.95	0.00	
100-002140	Payroll Liabilities: PERS Payable	0.00	1,872.22	
100-002145	Payroll Liabilities: OR Saving Growth 457 Payable	0.00	100.00	
100-002150	Payroll Liabilities: Heath Insurance Prem. Payable	0.00	2,026.01	
100-002210	Payroll Liabilities: Health Ins Prem Ded Pre Tax	0.00	402.85	
100-002230	Payroll Liabilities: Flexible Spending Account	619.33	0.00	
100-002232	Payroll Liabilities: Union Dues	62.42	0.00	
100-004060	Conflagration Income	15,077.95	0.00	
100-005430	Personnel Expenses: PERS - Employee	1,872.22	0.00	
100-005440	Personnel Expenses: Health Insurance	2,428.86	0.00	
100-005405	Personnel Expenses: Employers FICA	607.78	0.00	
100-005410	Personnel Expenses: Employers Medicare	141.96	0.00	
Total		21,041.42	21,041.42	-20,128.77

PHILOMATH FIRE & RESCUE
AJEs
06/30/2022

Account	Description	Debit	Credit	Net Income Effect
AJE06				
To book change to property taxes receivable and deferred				
100-011000	Accounts Receivable	0.00	2,109.13	
100-002070	Deferred Taxes	0.00	5,606.75	
100-004020	Current Property Taxes	7,715.88	0.00	
300-002070	Deferred PT's	0.00	1,974.49	
300-004041	Bond Income - Delinquent Taxes	1,974.49	0.00	
Total		<u>9,690.37</u>	<u>9,690.37</u>	<u>-9,690.37</u>
GRAND TOTAL		<u>413,944.16</u>	<u>413,944.16</u>	<u>-43,877.14</u>



PHILOMATH FIRE & RESCUE

Report to the Board of Directors
for the Year Ended June 30, 2022

Rep Letter Date, 2022

DRAFT



Accuity
Where accuracy meets integrity

CERTIFIED PUBLIC ACCOUNTANTS

436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

**PHILOMATH FIRE & RESCUE
Benton County, Oregon**

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June 30, 2022

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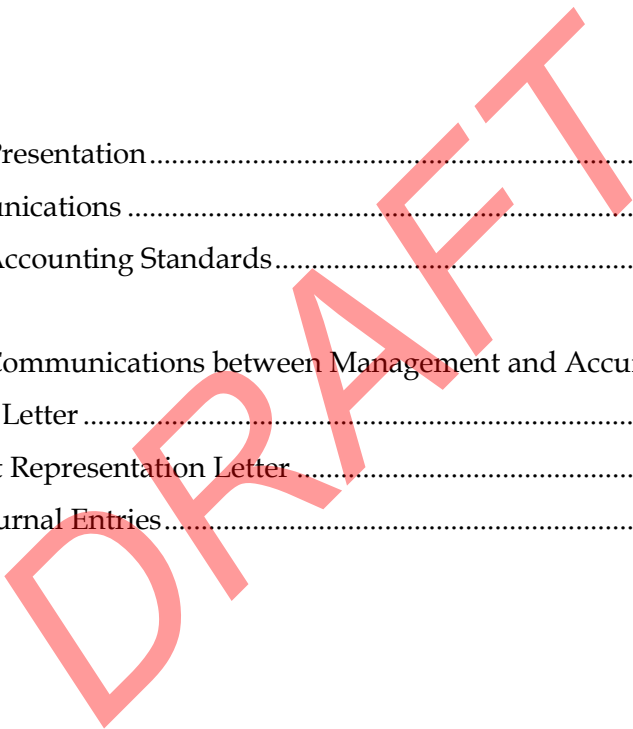
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Rep Letter Date, 2022

Board of Directors
Philomath Fire & Rescue
Benton County, Oregon

We are pleased to present this report related to our audit of the financial statements of governmental activities, each major fund, and the remaining fund information of Philomath Fire & Rescue, Benton County, Oregon, for the year ended June 30, 2022. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included, is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

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

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



Board of Directors
Philomath Fire & Rescue
Benton County, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the remaining fund information of Philomath Fire & Rescue for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 6, 2022. 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 Philomath Fire & Rescue are described in Note I to the financial statements. Four new accounting policies were adopted during the year, GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 87, *Leases*, Statement No. 92, *Omnibus 2020*, and Statement No. 97, *Certain Component Unit Criteria*, and *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84*, and a *supersession of GASB Statement No. 32*. The application of existing policies was not changed during the year ended June 30, 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of depreciable lives and salvage values of capital assets is based on expected useful lives of the assets and current market conditions.
- Management's estimate of accrued compensation is based on the employee's total accrued hours multiplied by their current hourly rate and current payroll tax and retirement benefit contribution percentages.
- Defined benefit pension plans (actuarial assumptions)
- Defined other postemployment benefits (OPEB) plans (actuarial assumptions)

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Philomath Fire & Rescue's financial statements relate to pension plans and long-term debt obligations.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain written representations from management, which are included in the attached letter dated Rep Letter Date, 2022.

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

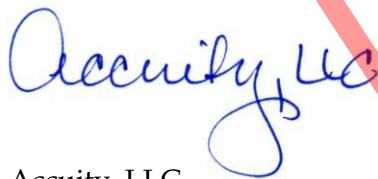
We applied certain limited procedures to the management's discussion and analysis, schedules of the District's proportionate share of the net pension liability/OPEB asset and District contributions, schedules of changes in OPEB medical benefit liability, and the Budget and Actual - General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the aforementioned RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the individual fund statements which accompany the financial statements but are not 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 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 aforementioned 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 Philomath Fire & Rescue, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive style. A large, semi-transparent red watermark with the word "DRAFT" is overlaid diagonally across the signature.

Accuity, LLC
Rep Letter Date, 2022



Rep Letter Date, 2022

Board of Directors
Philomath Fire & Rescue
Benton County, Oregon

In planning and performing our audit of the financial statements of the governmental activities, and each major fund of Philomath Fire & Rescue as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Philomath Fire & Rescue'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.

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 did not identify any deficiencies in internal control that we consider to be significant deficiencies.

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

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.

Support for Cash Disbursements

During our testing, we noted multiple instances where receipts were not retained and attached to credit card statements in support of cash disbursements. Not only for audit purposes, but in order to provide adequate disbursement documentation, a copy of each receipt and other supporting documentation should be retained for each credit card charge. We recommend that this practice be initiated as soon as possible.

Reconciliation of Payroll Liabilities

During our audit, we noted that payroll liabilities were not reconciled at year end, which could lead to expenditures being recorded in the improper period. We recommend that District management review and adhere to its liability processing system, including stronger review and approval processes, in order to mitigate future reoccurrences.

Unrecorded Accounts Payable

During our audit, we noted an unrecorded accounts payable item, which could lead to expenditures being recorded in the improper period. We recommend that District management review and adhere to its payable processing system, including stronger review and approval processes, in order to mitigate future reoccurrences.

Excess of Expenditures Over Appropriations

During the year ended June 30, 2022, the District expended funds in excess of amounts appropriated in three funds, which is in noncompliance with Oregon Budget Law. We recommend the District review and closely monitor expenditures on a routine basis, comparing budgeted amounts to actual amounts, in order to mitigate future reoccurrences.

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

Very truly yours,


Accuity, LLC

Recently Issued Accounting Standards
June 30, 2022

For the fiscal year ended June 30, 2022, the District implemented the following new accounting standards:

GASB Statement No. 83, *Certain Asset Retirement Obligations* - This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

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.

GASB Statement No. 92, *Omnibus 2020*. This statement was issued January 2020 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to leases implementation, derivative instruments, postemployment benefits (pensions and other postemployment benefits), asset retirement obligations, risk pool and fair value measurements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension/OPEB plans and employee benefit plans other than pension/OPEB plans, as fiduciary component units in fiduciary fund financial statement; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meets the definition of a pension plan and for benefits provided through those plans.

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. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* - The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The statement is effective for fiscal years beginning after December 15, 2021 (as amended by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*).



PHILOMATH FIRE AND RESCUE
Benton County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2022

DRAFT



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436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

DISTRICT OFFICIALS

June 30, 2022

BOARD OF DIRECTORS

Daphne Phillips, President
3233 Chapel Drive
Corvallis, Oregon 97333

Rick Brand, Vice President
3000 Southwood Drive
Philomath, Oregon 97370

Ken Corbin, Secretary/Treasurer
35136 Kings Valley Hwy
Philomath, Oregon 97370

Joe Brier (appointed 4/11/2022)
35543 Summers Lane
Philomath, Oregon 97370

Doug Edmonds
Address
Philomath, Oregon 97370

Robyn Jones (resigned 3/14/2022)
328 Mt. Union Avenue
Philomath, Oregon 97370

FIRE CHIEF AND ADMINISTRATION

Thomas Miller, Fire Chief
Lillee Rodriguez, Office Administrator

1035 Main Street
Philomath, Oregon 97370

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

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DRAFT

FINANCIAL SECTION

DRAFT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

INTRODUCTION

As management of Philomath Fire and Rescue, Benton County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2022, total net position of Philomath Fire and Rescue amounted to \$2,699,693. Of this amount, \$2,821,752 was invested in capital assets, net of related debt. The remaining balance included \$50,808 restricted for debt service and (\$172,867) of unrestricted net position.
- The District's total net position increased by \$215,037 during the current fiscal year.
- Overall revenues were \$2,201,362, which exceeded total expenditures of \$1,986,325 by \$215,037.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Philomath Fire and Rescue's basic financial statements. The District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. The statement of net position presents information on all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 11 through 12 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of Philomath Fire and Rescue are governmental funds.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

□ **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Building Reserve, and Debt Service Funds, all of which are considered to be major governmental funds, as well as for the Fire Equipment Reserve, Vehicle Reserve, and Capital Projects Funds, which are considered to be nonmajor governmental funds. Philomath Fire and Rescue adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets. The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17 through 53 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedules of the District's proportionate share of the net pension liability/OPEB RHIA asset and District contributions, schedules of changes in OPEB liability and related ratios - medical benefit, as well as the budgetary comparison information for the General Fund. This required supplementary information can be found on page 54 through 57 of this report. The individual fund schedules are presented immediately following the required supplementary information on pages 58 through 62 of this report.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At June 30, 2022, the District's assets exceeded liabilities by \$2,699,693. A large portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

District's Net Position

At the end of the current fiscal year, the District was able to report positive balances in all categories of net position. The District's net position increased by \$215,037 during the current fiscal year. This increase is primarily due to a decrease in personnel expenditures. Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Assets		
Current and other assets	\$ 801,390	\$ 991,962
Restricted assets	57,485	45,616
Net capital assets	<u>4,596,752</u>	<u>4,569,288</u>
Total assets	<u>5,455,627</u>	<u>5,606,866</u>
Deferred outflows of resources	<u>622,887</u>	<u>714,812</u>
Liabilities		
Current liabilities	496,895	451,493
Noncurrent liabilities	<u>2,203,144</u>	<u>3,241,684</u>
Total liabilities	<u>2,700,039</u>	<u>3,693,177</u>
Deferred inflows of resources	<u>678,782</u>	<u>143,845</u>
Net position		
Net investment in capital assets	2,821,752	2,444,288
Restricted	50,808	40,913
Unrestricted	<u>(172,867)</u>	<u>(545)</u>
Total net position	<u>\$ 2,699,693</u>	<u>\$ 2,484,656</u>

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

District's Changes in Net Position

The condensed statement of activities information shown below explains changes in net position.

Changes in Net Position

	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Program revenues		
Charges for services	\$ 331,443	\$ 233,303
Operating grants and contributions	<u>40,800</u>	<u>-</u>
Total program revenues	<u>372,243</u>	<u>233,303</u>
General revenues		
Property taxes - general purposes	1,334,020	1,300,448
Property taxes - debt service	408,074	401,769
Investment earnings	8,604	6,812
Miscellaneous	<u>78,421</u>	<u>19,590</u>
Total general revenues	<u>1,829,119</u>	<u>1,728,619</u>
Total revenues	<u>2,201,362</u>	<u>1,961,922</u>
Program expenses		
Fire protection	1,943,023	2,134,000
Interest on long-term debt	<u>43,302</u>	<u>50,023</u>
Total program expenses	<u>1,986,325</u>	<u>2,184,023</u>
Change in net position	215,037	(222,101)
Net position - beginning	<u>2,484,656</u>	<u>2,706,757</u>
Net position - end of year	<u>\$ 2,699,693</u>	<u>\$ 2,484,656</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the District's net resources available for spending at the end of the fiscal year.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

At the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$766,983, a decrease of \$193,370 from the prior year. The General Fund is the chief operating fund of the District. At the end of the current fiscal year, the total fund balance of the General Fund was \$475,156.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts and two approved appropriation changes.

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2022 amounted to \$4,596,752, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, vehicles, and equipment. Depreciation expense for the year amounted to \$315,621. Additional information on the District's capital assets can be found on page 28 of this report.

Long-Term Debt

At the end of the current fiscal year, the District had total debt outstanding of \$1,775,000. This amount is comprised of general obligation bonds. Additional information on the District's long-term debt can be found on pages 29 through 30 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could affect its future financial health:

- Revenue projections are based on an assessed value (AV) of \$896,453,554, and our permanent tax rate of \$1.5080 per thousand of assessed value. The District has factored a 1% reduction in collection rates to anticipate any shortages due to the COVID-19 pandemic.
- We anticipate receiving \$15,000 in delinquent taxes, \$2,000 in interest, \$8,000 for public education income, \$140,000 for conflagration expenses, and \$56,435 for miscellaneous income.
- The City of Philomath's Urban Renewal District (URD) continues to impact the District's assessed value. The loss in AV to the District for fiscal year 2020-2021 will be \$44,433,547.
- The budget does not include any capital outlay expenses resulting from the general obligation bond. The only funds collected relating to the bond are for debt service repayment.

All of these factors were considered in preparing the District's budget for fiscal year 2022-2023.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be directed to the following address: Philomath Fire and Rescue, P.O. Box 247, Philomath, Oregon 97370.

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BASIC FINANCIAL STATEMENTS

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PHILOMATH FIRE AND RESCUE
Benton County, Oregon

STATEMENT OF NET POSITION

June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 767,133
Accounts receivable	1,065
Property taxes receivable	26,510
Inventory	3,668
Prepaid expenses	3,014
Total current assets	<u>801,390</u>
Restricted cash	49,519
Restricted property taxes receivable	7,966
Capital assets not being depreciated	36,763
Capital assets being depreciated, net	4,559,989
Total assets	<u>5,455,627</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>622,887</u>
LIABILITIES	
Current liabilities	
Accrued liabilities	63,980
Compensated absences	60,596
Accrued interest	2,319
Long-term liabilities, current portion	370,000
Total current liabilities	<u>496,895</u>
Noncurrent liabilities	
Net pension liability - PERS	753,241
OPEB medical benefit liability	44,903
Long-term liabilities, less current portion	1,405,000
Total liabilities	<u>2,700,039</u>
DEFERRED INFLOWS OF RESOURCES	<u>678,782</u>
NET POSITION	
Net investment in capital assets	2,821,752
Restricted	50,808
Unrestricted	(172,867)
Total net position	<u>\$ 2,699,693</u>

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

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital</u>	<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Grants and</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Governmental</u>
					<u>Activities</u>
Governmental activities					
Fire protection	\$ 1,943,023	\$ 331,443	\$ 40,800	\$ -	\$ (1,570,780)
Interest on long-term debt	<u>43,302</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,302)</u>
Total governmental activities	<u>\$ 1,986,325</u>	<u>\$ 331,443</u>	<u>\$ 40,800</u>	<u>\$ -</u>	<u>(1,614,082)</u>
General revenues					
Property taxes - general purposes					1,334,020
Property taxes - debt service					408,074
Investment earnings					8,604
Miscellaneous					<u>78,421</u>
Total general revenues					<u>1,829,119</u>
Change in net position					215,037
Net position - beginning					<u>2,484,656</u>
Net position - ending					<u>\$ 2,699,693</u>

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

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2022

	Nonmajor Governmental Funds					Total Governmental Funds
	General Fund	Building Reserve Fund	Debt Service Fund	Fire Equipment Reserve Fund	Capital Project Fund	
ASSETS						
Cash and cash equivalents	\$ 526,114	\$ 169,117	\$ 49,519	\$ 65,964	\$ 5,938	\$ 816,652
Accounts receivable	1,065	-	-	-	-	1,065
Property taxes receivable	26,510	-	7,966	-	-	34,476
Inventory	3,668	-	-	-	-	3,668
Prepaid expenses	3,014	-	-	-	-	3,014
Total assets	<u>\$ 560,371</u>	<u>\$ 169,117</u>	<u>\$ 57,485</u>	<u>\$ 65,964</u>	<u>\$ 5,938</u>	<u>\$ 858,875</u>
LIABILITIES						
Accrued liabilities	\$ 63,980	\$ -	\$ -	\$ -	\$ -	\$ 63,980
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	21,235	-	6,677	-	-	27,912
FUND BALANCES						
Nonspendable	6,682	-	-	-	-	6,682
Restricted	-	-	50,808	-	-	50,808
Committed	-	169,117	-	65,964	5,938	241,019
Unassigned	468,474	-	-	-	-	468,474
Total fund balances	<u>475,156</u>	<u>169,117</u>	<u>50,808</u>	<u>65,964</u>	<u>5,938</u>	<u>766,983</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 560,371</u>	<u>\$ 169,117</u>	<u>\$ 57,485</u>	<u>\$ 65,964</u>	<u>\$ 5,938</u>	<u>\$ 858,875</u>

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

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

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

June 30, 2022

Total fund balances		\$	766,983
Capital assets are not financial resources and are therefore not reported in the governmental funds:			
Cost - capital assets	7,539,032		
Accumulated depreciation	<u>(2,942,280)</u>		4,596,752
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.			27,912
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:			
Compensated absences payable	(60,596)		
Accrued interest payable	(2,319)		
Long-term liabilities payable	<u>(1,775,000)</u>		(1,837,915)
Amounts relating to the District's proportionate share of net pension liability for the Oregon Public Retirement System (PERS) are not reported in governmental fund statements. In the governmental fund statements, pension expense is recognized when due. These amounts consist of:			
Deferred outflows of resources relating to pension expense	622,887		
Deferred inflows of resources relating to the return on pension assets	(678,782)		
OPEB medical benefit liability	(44,903)		
Net pension liability - PERS	<u>(753,241)</u>		<u>(854,039)</u>
Net position of governmental activities		\$	<u>2,699,693</u>

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

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2022

	Nonmajor Governmental Funds						Total Governmental Funds
	General Fund	Building Reserve Fund	Debt Service Fund	Fire Equipment Reserve Fund	Vehicle Reserve Fund	Capital Project Fund	
REVENUES							
Property taxes	\$ 1,333,117	\$ -	\$ 401,397	\$ -	\$ -	\$ -	\$ 1,734,514
Charges for services	331,443	-	-	-	-	-	331,443
Investment earnings	5,683	743	1,799	268	111	-	8,604
Grants and contributions	40,800	-	-	-	-	-	40,800
Miscellaneous	78,421	-	-	-	-	-	78,421
Total revenues	<u>1,789,464</u>	<u>743</u>	<u>403,196</u>	<u>268</u>	<u>111</u>	<u>-</u>	<u>2,193,782</u>
EXPENDITURES							
Current							
Fire protection							
Personnel services	1,111,664	-	-	-	-	-	1,111,664
Materials and services	461,429	-	-	-	-	-	461,429
Debt service	-	-	393,302	-	-	-	393,302
Capital outlay	280,018	14,058	-	-	126,681	-	420,757
Total expenditures	<u>1,853,111</u>	<u>14,058</u>	<u>393,302</u>	<u>-</u>	<u>126,681</u>	<u>-</u>	<u>2,387,152</u>
Excess (deficiency) of revenues over (under) expenditures	(63,647)	(13,315)	9,894	268	(126,570)	-	(193,370)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	52,100	-	52,100
Transfers out	(52,100)	-	-	-	-	-	(52,100)
Total other financing sources (uses)	<u>(52,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,100</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(115,747)	(13,315)	9,894	268	(74,470)	-	(193,370)
Fund balances - beginning	590,903	182,432	40,914	65,696	74,470	5,938	960,353
Fund balances - ending	<u>\$ 475,156</u>	<u>\$ 169,117</u>	<u>\$ 50,808</u>	<u>\$ 65,964</u>	<u>\$ -</u>	<u>\$ 5,938</u>	<u>\$ 766,983</u>

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

PHILOMATH FIRE AND RESCUE
Benton County, 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, 2022

Net change in fund balances		\$ (193,370)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>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.</p>		
Capital asset purchases	355,282	
Capital asset disposals, net	(12,197)	
Depreciation expense recorded in the current year	<u>(315,621)</u>	27,464
<p>Long-term debt proceeds are reported as other financing sources in the governmental funds. In the statement of net position, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position. This is the amount by which repayments exceeded proceeds.</p>		
Debt principal paid		350,000
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in governmental funds.</p>		
Compensated absences		(13,785)
<p>Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the statement of activities, property taxes are recognized as revenue when levied.</p>		
		7,580
<p>Pension and OPEB expense that do not meet the measurable and available criteria are not recognized as expense in the current year in the governmental funds. In the statement of activities, pension and OPEB expense are recognized when determined to have been accrued.</p>		
		<u>37,148</u>
Change in net position		<u><u>\$ 215,037</u></u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

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PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

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

B. Reporting Entity

Philomath Fire and Rescue was incorporated as a city department in 1930 and serves the emergency needs of the District, providing state of the art fire and medical emergency response services to the diverse communities of Philomath, Wren, and the area of Inavale. The District is comprised of approximately 58 square miles and serves a population of nearly 9,000 residents. Emergency services provided include fire suppression, hazardous material response, emergency medical service, vehicle rescue, and search and rescue. 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 of the District's 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. All remaining governmental funds are reported as nonmajor funds.

The District reports the following major governmental fund:

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 sources of revenue are property taxes and ambulance fees. Primary expenditures are for fire suppression, ambulance expenses, and administrative support.

Capital Projects Fund:

Building Reserve Fund - The Building Reserve Fund was established to reserve funds for future building improvements. The primary source of revenue is transfers in from the General Fund.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Debt Service Fund

Debt Service Fund - The Debt Service Fund accounts for the general servicing of long-term debt related to the general obligation bonds. The primary source of revenue is property taxes.

In addition, the District reports the following nonmajor governmental funds:

Capital Projects Funds:

Fire Equipment Reserve Fund - The Fire Equipment Reserve Fund was established to reserve funds for future equipment purchases. The primary source of revenue is transfers in from the General Fund.

Vehicle Reserve Fund - The Vehicle Reserve Fund was established to reserve funds for future vehicle purchases. The primary source of revenue is transfers in from the General Fund.

Capital Projects Fund - The Capital Projects Fund was established to reserve funds for future capital projects. The primary source of revenue is general obligation bond proceeds.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, 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 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 and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

F. Budgetary Information

1. Budgetary Basis of Information

The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, and capital projects funds.

All funds are budgeted on the cash basis of accounting for revenues and modified accrual for expenses. 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, and capital outlay 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.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The board of directors may adopt supplemental budgets less than 10% of a fund's original budget at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors. 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 two approved appropriation changes.

G. Assets, Liabilities, Deferred Inflows/Outflows of Resources, and 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 six months or less from the date of acquisition.

2. Investments

State statutes authorize the District to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

3. Accounts Receivable

Accounts receivable are recorded as revenue when earned. No allowance for uncollectible accounts has been established, as management deems all accounts receivable collectible.

4. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

5. Capital Assets

Capital assets, 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 their estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. 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>
Vehicles	5-25
Equipment	5-30
Buildings and improvements	15-50

6. Deferred Outflows/Inflows of Resources (Non-Pension Related)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will therefore not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will therefore not be recognized as an inflow of resources (revenue) until that time. The District has two types of items, which arise only under a modified accrual basis of accounting, which qualify for reporting in this category. Accordingly, unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources.

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In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide 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 – net position to have been depleted before unrestricted – net position is applied.

8. 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 balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the 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.

9. 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 the specific purposes but do not meet the criteria to be classified as committed. The board of directors has retained the authority to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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NOTES TO BASIC FINANCIAL STATEMENTS

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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 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.

Commitment of fund balance is accomplished through adoption of a resolution or ordinance by the board of directors. Further, commitments of fund balance may be modified or rescinded only through approval of the board of directors via resolution or ordinance. Authority to assign fund balance has been granted to the board of directors. The District has not formally adopted a minimum fund balance policy.

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes.

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NOTES TO BASIC FINANCIAL STATEMENTS

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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. Uncollected property taxes are shown as assets in the governmental funds. Property taxes collected within approximately 60 days of fiscal year-end are recognized as revenue, while the remaining are recorded as deferred inflows of resources because they are not deemed available to finance operations of the current period.

3. Compensated Absences

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as long-term liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 47, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

4. Pensions

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

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Excess of Expenditures Over Appropriations

During the year, the District expended funds in excess of appropriations as follows:

<u>Fund</u>	<u>Function</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Building Reserve	Capital Outlay	\$ -	\$ 14,058	\$ 14,058
Vehicle Reserve	Capital Outlay	\$ 125,565	\$ 126,681	\$ 1,116
Debt Service	Debt Service	\$ 389,823	\$ 393,302	\$ 3,479

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Cash Deposits with Financial Institutions

Philomath Fire and Rescue 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 Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR 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, 2022.

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

Fair values of assets measured on a recurring basis at June 30, 2022 are as follows:

	Level 2
Investments	
Oregon Local Government Investment Pool	\$ 743,877

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 District has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2022, the District had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ 743,877

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.

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

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All District deposits not covered by Federal Depository Insurance Corporation (FDIC) or National Credit Union Administration (NCUA) 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 accounts at Citizens Bank and Oregon State Credit Union, for which deposits are insured by the FDIC and NCUA up to \$250,000 each. At June 30, 2022, the District had deposits of \$72,851 insured by the FDIC and \$11,407 insured by the NCUA.

Deposits

The District's deposits and investments at June 30, 2022 are as follows:

Petty cash	\$ 50
Checking account	61,317
Savings account	11,408
Total investments	<u>743,877</u>
Total deposits and investments	<u>\$ 816,652</u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 526,114
Building Reserve Fund	169,117
Nonmajor Funds	<u>71,902</u>
Total governmental activities - unrestricted	<u>767,133</u>
Governmental activities - restricted	
Debt Service Fund	<u>49,519</u>
Total cash and investments	<u>\$ 816,652</u>

Restricted cash is for future payment of principal and interest on long-term obligations.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

B. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 36,763	\$ -	\$ -	\$ 36,763
Capital assets being depreciated				
Buildings and improvements	3,415,403	-	-	3,415,403
Vehicles	3,040,231	297,317	(41,106)	3,296,442
Equipment	732,459	57,965	-	790,424
Total capital assets being depreciated	<u>7,188,093</u>	<u>355,282</u>	<u>(41,106)</u>	<u>7,502,269</u>
Less accumulated depreciation for				
Buildings and improvements	(878,887)	(84,396)	-	(963,283)
Vehicles	(1,394,404)	(187,751)	28,909	(1,553,246)
Equipment	(382,277)	(43,474)	-	(425,751)
Total accumulated depreciation	<u>(2,655,568)</u>	<u>(315,621)</u>	<u>28,909</u>	<u>(2,942,280)</u>
Total capital assets being depreciated, net	<u>4,532,525</u>	<u>39,661</u>	<u>(12,197)</u>	<u>4,559,989</u>
Governmental activities capital assets, net	<u>\$ 4,569,288</u>	<u>\$ 39,661</u>	<u>\$ (12,197)</u>	<u>\$ 4,596,752</u>

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	\$ 36,763	\$ -	\$ 36,763
Buildings and improvements	3,415,403	(963,283)	2,452,120
Vehicles	3,296,442	(1,553,246)	1,743,196
Equipment	790,424	(425,751)	364,673
Total capital assets	<u>\$ 7,539,032</u>	<u>\$ (2,942,280)</u>	<u>\$ 4,596,752</u>

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

Governmental activities	
Fire protection	<u>\$ 315,621</u>

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

C. Deferred Outflows/Inflows of Resources

Deferred outflows/inflows of resources are summarized on the statement of net position as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net pension liability - PERS	\$ 611,484	\$ (672,304)
Net OPEB RHIA asset	3,780	(5)
OPEB medical benefit liability	7,623	(6,473)
Total	\$ 622,887	\$ (678,782)

D. Long-term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
General Obligation Bonds							
Series 2016	1.89%	\$ 2,000,000	\$ 1,125,000	\$ -	\$ 205,000	\$ 920,000	\$ 215,000
Series 2017	2.21%	1,515,000	1,000,000	-	145,000	855,000	155,000
Total governmental activities		\$ 3,515,000	\$ 2,125,000	\$ -	\$ 350,000	\$ 1,775,000	\$ 370,000

2. General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the District and are payable from ad valorem debt service levy proceeds. The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The District's outstanding general obligation bonds represent funding primarily for capital expenditures and related costs.

Interest is due semiannually in December and June. Interest is fixed at 1.89% and 2.21% for the series 2016 and 2017 bonds, respectively. The Debt Service Fund has traditionally been used to liquidate these liabilities.

3. Legal Debt Limit

The District's legal annual debt service limit (as defined by Oregon Revised Statute 478.410) as of June 30, 2022, was approximately \$12,134,231. The District's legal debt service limit is 1.25% or the real market value of property within the District.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

4. Interest Expense

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

Governmental activities	
Interest on long-term debt	<u>\$ 43,302</u>

5. Future Maturities of Long-Term Debt

Year Ending June 30	Series 2016			Series 2017		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 215,000	\$ 17,388	\$ 232,388	\$ 155,000	\$ 18,896	\$ 173,896
2024	225,000	13,325	238,325	160,000	15,470	175,470
2025	235,000	9,072	244,072	170,000	11,934	181,934
2026	245,000	2,315	247,315	180,000	8,171	188,171
2027	-	-	-	190,000	4,199	194,199
Total	<u>\$ 920,000</u>	<u>\$ 42,100</u>	<u>\$ 962,100</u>	<u>\$ 855,000</u>	<u>\$ 58,670</u>	<u>\$ 913,670</u>

E. Compensated Absences

The following is a summary of compensated absences transactions for the year:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Compensated absences	<u>\$ 46,811</u>	<u>\$ 13,785</u>	<u>\$ -</u>	<u>\$ 60,596</u>

The General Fund has traditionally been used to liquidate compensated absences liabilities.

F. Interfund Transfers

Operating transfers during the year ended June 30, 2022 are as follows:

	Transfers in:
	General Fund
Transfers out:	
Nonmajor Governmental Funds	<u>\$ 52,100</u>

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

G. Constraints on Fund Balances

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

	General Fund	Building Reserve Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:					
Nonspendable - inventory	\$ 3,668	\$ -	\$ -	\$ -	\$ 3,668
Nonspendable - prepaids	3,014	-	-	-	3,014
Restricted for debt service	-	-	50,808	-	50,808
Committed to:					
Apparatus & equipment	-	-	-	71,902	71,902
Buildings	-	169,117	-	-	169,117
Unassigned	468,474	-	-	-	468,474
Total fund balances	<u>\$ 475,156</u>	<u>\$ 169,117</u>	<u>\$ 50,808</u>	<u>\$ 71,902</u>	<u>\$ 766,983</u>

IV. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2021, there were 941 participating employers.

Plan Membership

As of June 30, 2021, there were 13,991 active plan members, 129,357 retired plan members or their beneficiaries currently receiving benefits, 9,103 inactive plan members entitled to but not yet receiving benefits, for a total of 152,451 Tier One members.

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For Tier Two members, as of June 30, 2021, there were 29,322 active plan members, 18,832 retired plan members or their beneficiaries currently receiving benefits, 13,498 inactive plan members entitled to but not yet receiving benefits, for a total of 61,652.

As of June 30, 2021, there were 136,785 active plan members, 8,311 retired plan members or their beneficiaries currently receiving benefits, 7,520 inactive plan members entitled to but not yet receiving benefits, and 18,263 inactive plan members not eligible for refund or retirements, for a total of 170,879 OPSRP Pension Program members.

Plan Benefits

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and Internal Revenue Code Section 401(a).

Tier One/Tier Two Retirement Benefit (Chapter 238) - OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living-adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan is closed to new members hired on or after August 29, 2003.

Pension Benefits

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. 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 a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50.

Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

PHILOMATH FIRE AND RESCUE
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June 30, 2022

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.

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 a 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 their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account.

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. The COLA is capped at 2.0 percent.

OPSRP Defined Benefit Pension Program (OPSRP DB) – This Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

Pension Benefits

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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

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. The COLA is capped at 2.0 percent.

OPSRP Individual Account Program (OPSRP IAP) - Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS and is administered by the OPERS Board.

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established.

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If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP), may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

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

Contributions

OPERS 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 OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2020. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the District has opted to pick-up the contributions on behalf of its employees.

Employer contributions for the year ended June 30, 2022 were \$171,608.

Annual Comprehensive Financial Report (ACFR)

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

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Actuarial Valuations

The employer contribution rates effective July 1, 2019, through June 30, 2021, 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, 2019
Measurement Date	June 30, 2021
Experience Study	2018, published July 24, 2019
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 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.

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Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</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 2018 Experience Study, which reviewed experience for the four-year period ended December 31, 2018. There were no differences between the assumptions and plan provisions used for June 30, 2021 measurement date calculations compared to those shown above.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized.

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.

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Discount Rate

The discount rate used to measure the total pension liability was 6.90 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.

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment. The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

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Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

OIC Target and Actual Investment Allocation as of June 30, 2021

<u>Asset Class/Strategy</u>	<u>OIC Policy Low Range</u>	<u>OIC Policy High Range</u>	<u>OIC Target Allocation</u>	<u>Actual Allocation²</u>
Debt Securities	15.0%	25.0%	20.0%	20.8%
Public Equity	27.5%	37.5%	32.5%	29.4%
Real Estate	9.5%	15.5%	12.5%	10.5%
Private Equity	14.0%	21.0%	17.5%	25.1%
Alternatives Portfolio	7.5%	17.5%	15.0%	9.5%
Opportunity Portfolio ¹	0.0%	5.0%	0.0%	2.3%
Risk Parity	0.0%	2.5%	2.5%	2.4%
Total			100.0%	100.0%

¹Opportunity Portfolio is an investment strategy, and it may be invested up to 5% of total Fund assets.

² Based on the actual investment value at 6/30/2021.

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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the District reported a liability of \$753,241 for its proportionate share of the net pension liability.

The net pension liability was measured at June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the District's proportion was 0.00629459%. For the year ended June 30, 2021, the District recognized pension expense of \$128,187. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 70,508	\$ -
Changes in assumptions	188,559	(1,982)
Net differences between projected and actual earnings on investments	-	(557,618)
Changes in proportionate share	177,436	(51,835)
Differences between employer contributions and employer's proportionate share of system contributions	3,374	(60,869)
Total (prior to post-MD contributions)	439,877	(672,304)
Contributions subsequent to the MD	171,607	-
Total (subsequent to post-MD contributions)	\$ 611,484	\$ (672,304)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2021 measurement period is 5.4 years.

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Employer subsequent year ends:	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	\$ 9,407
2nd Fiscal Year	(20,888)
3rd Fiscal Year	(85,409)
4th Fiscal Year	(147,599)
5th Fiscal Year	12,062

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

District's proportionate share of the net pension liability (asset):

1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
\$ 1,479,185	\$ 753,241	\$ 145,889

Changes Subsequent to the Measurement Date

On July 15, 2021, Portland Public Schools issued pension obligation bonds resulting in a lump-sum deposit to a new side account with PERS totaling \$398,665,572. On August 13, 2021, 22 school district employers issued pension obligation bonds resulting in lump-sum deposits to new side accounts with PERS totaling \$654,583,738. On August 31, 2021, five community college employers issued pension obligation bonds resulting in lump-sum deposits to new side accounts totaling \$212,080,721. On September 28, 2021, one school district employer issued pension obligation bonds resulting in a lumpsum deposit to a new side account totaling \$73,908,669.

On July 23, 2021, the PERS Board voted to set the assumed rate of return to 6.9 percent, down from 7.2 percent.

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The PERS Board reviews the assumed rate in odd-numbered years as part of the board's adoption of actuarial methods and assumptions. The rate was then adopted in an administrative rule at the PERS Board's October 1, 2021, meeting. The new assumed rate will be reflected in the December 31, 2021 actuarial valuation for funding, and decreases in the assumed rate typically increase the system's unfunded actuarial liability as well as employer contribution rates. The new assumed rate was applied by the actuaries to the Net Pension Liability and Net OPEB Liability as of June 30, 2021.

C. Other Post-Employment Benefits (GASB 75) RHIA - Oregon PERS Plan

1. Oregon Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) Other Post-Employment Benefit (OPEB) Plan (the Plan)

General Information about the OPEB Plan

The Oregon PERS RHIA consists of a single cost-sharing multiple-employer defined benefit OPEB plan for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2021, there were 811 participating employers.

Plan Benefits - PERS RHIA (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and the Internal Revenue Code Section 401(a).

OPEB Membership

RHIA was established by ORS 238.420 and authorizes a payment of up to \$60 from RHIA toward the monthly costs of health insurance. The Plan is closed to new members hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (C) enroll in a PERS-sponsored health plan.

As of June 30, 2021, the inactive RHIA plan participants currently receiving benefits totaled 42,857, and there were 43,108 active and 12,734 inactive members who meet the requirements to receive RHIA benefits when they retire.

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Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The schedules of OPEB amounts by Employer does not reflect deferred outflows of resources related to contributions made by employers after the measurement date. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

Contributions

Employer contributions for the year ended June 30, 2022 were \$22.

OPEB RHIA Plan Annual Comprehensive Financial Report (ACFR)

All assumptions, methods, and plan provisions used in these calculations are described in the Oregon PERS RHIA Cost-Sharing Multiple-Employer OPEB Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the year ended June 30, 2021. That independently audited report was dated February 25, 2022 and can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

Proportionate Share Allocation Methodology

The basis for the employer’s proportion is determined by comparing the employer’s actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. If the employer did not make contributions during the fiscal year, their proportionate share will be set to zero and the employer will be allocated no proportionate share of the OPEB amounts.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study	2018, published July 24, 2019
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal

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Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Retiree healthcare participation	Healthy retirees: 32%; disabled retirees: 20%
Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retirees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits 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 2018 Experience Study, which reviewed experience for the four-year period ended December 31, 2018.

There were no differences between the assumptions and plan provisions used for June 30, 2021 measurement date calculations compared to those shown above, except as follows:

- The H.R. 1865 Further Consolidated Appropriations Act, which was signed into law on December 20, 2019, repealed the Cadillac tax on high-cost health plans. The RHIPA Total OPEB asset as of the June 30, 2020 measurement date shown reflects the repeal of the Cadillac tax.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2021 was 6.90.

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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 RHIA 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 OPEB plan investments for the RHIA was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return

For GASB 74 and GASB 75, the long-term expected rate of return assumption is generally not required to be updated between a) the assumption used to develop liabilities at the actuarial valuation date and b) the roll-forward measurement date at which GASB liability are reported unless there is an indication that the assumption used on the actuarial valuation date is no longer supportable as of the GASB measurement date. The long-term expected rate of return used in the December 31, 2019 actuarial valuation for funding purposes was 7.20%.

After a public review process that commenced prior to June 30, 2021 and was based on capital market outlook models developed prior to that date, the PERS Board selected a lower long-term expected rate of investment return assumption of 6.90% on July 23, 2021 to be used in the December 31, 2020 and December 31, 2021 actuarial valuations for funding purposes. At the same time, the PERS Board reduced the inflation and payroll growth assumptions to 2.40% and 3.40%, respectively.

We understand PERS has chosen to reflect these updated economic assumptions for the calculation of June 30, 2021 measurement date GASB liabilities. As such, the June 30, 2021 Total OPEB Liability reflects a long-term expected rate of return of 6.90%, an inflation assumption of 2.40%, and a payroll growth assumption of 3.40%.

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/2021-ACFR.pdf>

Depletion Date Projection

GASB 75 generally requires that a blended discount rate be used to measure the Total OPEB Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses.

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A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 75 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 75 (paragraph 82) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPEB Plan:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 75 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 75 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

There remains substantial uncertainty regarding the impact of COVID-19 on plan costs, including whether the pandemic will increase or decrease costs in the near and longer term. For example, health care expenditures unrelated to COVID-19 have decreased substantially since stay-at-home orders have been in place on account of physician practices closing for most visits and nonemergency surgeries being postponed. Some services will be postponed until a later date while others may never occur, and the drop in utilization for services unrelated to COVID-19 may offset potential increases in health costs related to COVID-19. Therefore, we have deferred making an adjustment to expected plan costs until more information is known. It is possible that the COVID-19 pandemic could have a material impact on the projected costs.

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the District reported an asset of \$0 for its proportionate share of the OPEB asset.

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The OPEB asset was measured at June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date.

The District's proportion of the net OPEB asset was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019 the District's proportion was 0.0000000%. For the year ended June 30, 2022, the District recognized OPEB expense of \$2,687. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>Changes in proportionate share</u>	\$ 3,758	\$ (5)
Total (prior to post-MD contributions)	3,758	(5)
Contributions subsequent to the MD	22	-
Total	\$ 3,780	\$ (5)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2021 measurement period is 2.7 years.

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2022. Other amounts reported by the District as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense in subsequent years as follows:

	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
Employer subsequent year ends:	
1st Fiscal Year	\$ 2,631
2nd Fiscal Year	1,122
Thereafter	-

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Sensitivity of the District's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net OPEB asset would be if it were calculated using a higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate.

District's proportionate share of the net OPEB (asset) liability:

1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
\$ -	\$ -	\$ -

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2021 measurement date that meet the requirement requiring a brief description under the GASB standard.

D. Other Post-Employment Benefit (OPEB) District Medical Benefit Plan (the Plan)

General Information about the OPEB Plan

Name of OPEB Plan

The District Medical Benefit Plan consists of a single-employer retiree benefit plan that provides post-employment health, dental, vision, and life insurance benefits to eligible employees and their dependents.

Description of Benefit Terms

Plan Benefits – Implicit Medical Benefit

Plan benefits are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapter 243. ORS stipulated that for the purpose of establishing health care premiums, the rate must be based on all plan members, including both active employees and retirees.

The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District's implicit employer contributions. The calculated OPEB liability is derived using the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members at that point.

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Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

Medical Benefit Membership and Eligibility

Benefits and eligibility for members are established through the collective bargaining agreements. All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage.

Medical Benefit Duration and Amount

Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible).

Participant Statistics

As of June 30, 2022, there were 7 active members and 0 retired participant in the Medical Benefit plan. The average age of participants is 42.7.

The District did not establish an irrevocable trust (or equivalent arrangement) to account for this plan.

Funding Policy

The benefits from this program are paid by the District on a self-pay basis and the required contribution is based on projected pay-as-you-go financing requirements. There is no obligation on the part of the District to fund these benefits in advance.

Actuarial Methods and Assumptions:

The District engaged an actuary to perform an evaluation as of July 1, 2021 using age entry normal, level percent of salary Actuarial Cost Method.

The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Valuation Date	July 1, 2020
Measurement Dates/Fiscal Year Ends	June 30, 2020 through June 30, 2022

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<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Interest Discount	2.16 percent discount rate assumption
General Inflation	2.50 percent per year
Salary Scale	3.50 percent per year

Election and lapse rates: 40% of eligible employees – 60% of male members and 35% of female members will elect spouse coverage; 5% annual lapse rate. Expected healthcare costs were developed using a composite of the premiums due for retirees members electing coverage as of July 1, 2020. Milliman’s Health Cost Guidelines were used to allocate costs by age and gender. Retirees’ costs include a load for expected health status of retirees relative to active employees and spouses.

For the period July 1, 2020 through June 30, 2022, current medical premiums due for retirees and their spouses were modeled using an average monthly premium of \$667 per retiree per month, and \$752 per spouse per month. Dental and vision premiums were modeled using average monthly premiums of \$64 per retiree and \$48 per spouse. Mortality rates were based on the RP-2014 Employee and Healthy Annuitant Table for males and females, as appropriate.

Turnover rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by years of service. Disability rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by employee age. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Changes in Medical Benefit OPEB Liability

Total OPEB Liability at June 30, 2021	\$	38,940
Changes for the year:		
Service cost		4,746
Interest		965
Effect of economic/demographic gains or losses		-
Change in assumptions		<u>252</u>
Net changes		<u>5,963</u>
Total OPEB Liability at June 30, 2022	\$	<u><u>44,903</u></u>

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,662	\$ (3,939)
Changes in assumptions	2,961	(2,534)
Benefit payments	-	-
Total	\$ 7,623	\$ (6,473)

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in subsequent years as follows:

Employer subsequent year ends:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
2023	\$ 175
2024	175
2025	175
2026	175
2027	175
Thereafter	275

Sensitivity of the Net OPEB Liability to Changes in Discount and Trend Rates

The following presents the net OPEB liability, calculated using the discount rate of 2.16%, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB Liability	\$ 50,370	\$ 44,903	\$ 39,862

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

The following presents the net OPEB liability, calculated using the trend rate, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 37,182	\$ 44,903	\$ 54,294

E. 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 based on volunteer service within the limits specified in the code. Participation in the program is voluntary. Contributions are fully vested after five years of participation. The District contributed \$11,000 during the year ended June 30, 2022, net of \$XXX in forfeitures.

F. Concentrations

1. Collective Bargaining Agreement

At June 30, 2022, the District had approximately 9 employees who were accounted for under the governmental activities of the District. Of this total, 44% are covered under a collective bargaining agreement. The existing agreement is effective through June 30, 2022.

G. New Pronouncements

For the fiscal year ended June 30, 2022, the District implemented the following new accounting standards:

GASB Statement No. 83, Certain Asset Retirement Obligations - This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

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.

GASB Statement No. 92, Omnibus 2020. This statement was issued January 2020 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to leases implementation, derivative instruments, postemployment benefits (pensions and other postemployment benefits), asset retirement obligations, risk pool and fair value measurements.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statement No. 14 and No. 84, and a supersession of GASB Statement No. 32. The primary objectives are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension/OPEB plans and employee benefit plans other than pension/OPEB plans, as fiduciary component units in fiduciary fund financial statement; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meets the definition of a pension plan and for benefits provided through those plans.

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. 89, Accounting for Interest Cost Incurred before the End of a Construction Period - The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The statement is effective for fiscal years beginning after December 15, 2021 (as amended by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*).

H. Subsequent Events

Management has evaluated subsequent events through Rep Letter Date, 2022, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM

Schedule of the District's Proportionate Share of the Net Pension Liability

	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.00629459%	0.00654225%	0.00629625%	0.00434254%	0.00189297%	0.00553175%	0.00597939%	0.00640733%
District's proportionate share of the net pension liability (asset)	\$ 753,241	\$ 1,427,744	\$ 1,089,100	\$ 657,838	\$ 255,173	\$ 830,444	\$ 343,304	\$ (145,236)
District's covered-employee payroll	\$ 532,192	\$ 549,656	\$ 535,005	\$ 544,476	\$ 400,118	\$ 412,685	\$ 410,742	\$ 400,581
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	141.54%	259.75%	203.57%	120.82%	63.77%	201.23%	83.58%	-36.26%
Plan fiduciary net position as a percentage of the total pension liability	87.60%	75.79%	80.20%	82.07%	83.12%	80.53%	91.88%	103.59%

Schedule of District Contributions

	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 171,608	\$ 109,790	\$ 109,847	\$ 73,693	\$ 68,567	\$ 45,936	\$ 36,570	\$ 61,809
Contributions in relation to the contractually required contribution	<u>(171,608)</u>	<u>(109,790)</u>	<u>(109,847)</u>	<u>(73,693)</u>	<u>(68,567)</u>	<u>(45,936)</u>	<u>(36,570)</u>	<u>(61,809)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 675,950	\$ 474,267	\$ 561,131	\$ 535,005	\$ 544,473	\$ 400,118	\$ 412,685	\$ 410,742
Contributions as a percentage of covered-employee payroll	25%	23%	20%	14%	13%	11%	9%	15%

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
OPEB LIABILITY (ASSET) AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM

Schedule of the District's Proportionate Share of the OPEB Liability (Asset)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the OPEB liability (asset)	0.000000000%	0.002223410%	0.004361630%	0.004184790%	0.003214230%	0.002309880%
District's proportionate share of the OPEB liability (asset)	\$ -	\$ (4,530)	\$ (8,428)	\$ (4,671)	\$ (1,341)	\$ 624
District's covered-employee payroll (from actuarial exhibits)	\$ 532,192	\$ 549,656	\$ 535,005	\$ 544,473	\$ 400,118	\$ 412,685
District's proportionate share of the OPEB liability (asset) as a percentage of its covered-employee payroll	0.00%	-0.82%	-1.58%	-0.86%	-0.34%	0.15%
Plan fiduciary net position as a percentage of the total OPEB liability	183.90%	150.07%	144.40%	123.99%	108.88%	94.15%

Schedule of District Contributions

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 22	\$ 23	\$ 2,164	\$ 2,162	\$ 2,026	\$ 1,509
Contributions in relation to the contractually required contribution	<u>22</u>	<u>23</u>	<u>2,164</u>	<u>2,162</u>	<u>2,026</u>	<u>1,509</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 675,950	\$ 474,267	\$ 561,131	\$ 535,005	\$ 544,473	\$ 400,118
Contributions as a percentage of covered-employee payroll	0.003%	0.00%	0.39%	0.40%	0.37%	0.38%

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

SCHEDULES OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS - MEDICAL BENEFIT

DISTRICT MEDICAL BENEFIT PLAN

Schedule of Changes	2022	2021	2020	2019	2018
Total Medical Benefit Pension Liability - beginning	\$ 38,940	\$ 35,505	\$ 28,873	\$ 19,079	\$ 14,648
Changes for the year:					
Service Cost	\$ 4,746	\$ 4,704	\$ 4,221	\$ 4,781	\$ 5,011
Interest	965	1,404	1,280	854	560
Effect of economic/demographic gains or losses	-	(4,711)	1,166	7,050	-
Change in assumptions	252	2,225	-	(2,853)	(1,129)
Benefit Payments	-	(187)	(38)	(38)	(11)
Net changes for the year	<u>5,963</u>	<u>3,435</u>	<u>6,629</u>	<u>9,794</u>	<u>4,431</u>
Total Medical Benefit Pension Liability - ending	<u>\$ 44,903</u>	<u>\$ 38,940</u>	<u>\$ 35,502</u>	<u>\$ 28,873</u>	<u>\$ 19,079</u>
District's covered-employee payroll	\$ 675,950	\$ 474,267	\$ 561,131	\$ 535,005	\$ 544,473
Net Medical Benefit Pension Liability as a Percentage of Covered Payroll	6.64%	8.21%	6.33%	5.40%	3.50%

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
				Budget Basis	Adjustments	
REVENUES						
Property taxes	\$ 1,307,000	\$ 1,307,000	\$ 26,117	\$ 1,333,117	\$ -	\$ 1,333,117
Charges for services	148,000	585,435	(253,992)	331,443	-	331,443
Investment earnings	16,000	16,000	(10,317)	5,683	-	5,683
Grants	447,625	447,625	(406,825)	40,800	-	40,800
Miscellaneous	56,435	56,435	21,986	78,421	-	78,421
Total revenues	<u>1,975,060</u>	<u>2,412,495</u>	<u>(623,031)</u>	<u>1,789,464</u>	<u>-</u>	<u>1,789,464</u>
EXPENDITURES						
Current						
Personnel services	1,068,365	1,218,365	(106,701)	1,111,664	-	1,111,664
Materials and services	506,453	506,453	(45,024)	461,429	-	461,429
Capital outlay	520,360	643,360	(363,342)	280,018	-	280,018
Total expenditures	<u>2,095,178</u>	<u>2,368,178</u>	<u>(515,067)</u>	<u>1,853,111</u>	<u>-</u>	<u>1,853,111</u>
Excess (deficiency) of revenues over (under) expenditures	(120,118)	44,317	(63,647)	(63,647)	-	(63,647)
OTHER FINANCING SOURCES (USES)						
Transfers out	<u>(52,100)</u>	<u>(52,100)</u>	<u>-</u>	<u>(52,100)</u>	<u>-</u>	<u>(52,100)</u>
Net change in fund balance	(172,218)	(7,783)	(63,647)	(115,747)	-	(115,747)
Fund balance - beginning	<u>883,905</u>	<u>883,905</u>	<u>(293,002)</u>	<u>590,903</u>	<u>-</u>	<u>590,903</u>
Fund balance - ending	<u>\$ 711,687</u>	<u>\$ 876,122</u>	<u>\$ (356,649)</u>	<u>\$ 475,156</u>	<u>\$ -</u>	<u>\$ 475,156</u>

OTHER SUPPLEMENTARY INFORMATION

INDIVIDUAL FUND SCHEDULES

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PHILOMATH FIRE AND RESCUE
Benton County, Oregon

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

BUILDING RESERVE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual	
			Budget Basis	GAAP Basis
REVENUES				
Investment earnings	\$ 4,000	\$ (3,257)	\$ 743	\$ 743
EXPENDITURES				
Capital outlay	-	14,058	14,058	14,058
Excess (deficiency) of revenues over (under) expenditures	4,000	(17,315)	(13,315)	(13,315)
Fund balance - beginning	183,578	(1,146)	182,432	182,432
Fund balance - ending	\$ 187,578	\$ (18,461)	\$ 169,117	\$ 169,117

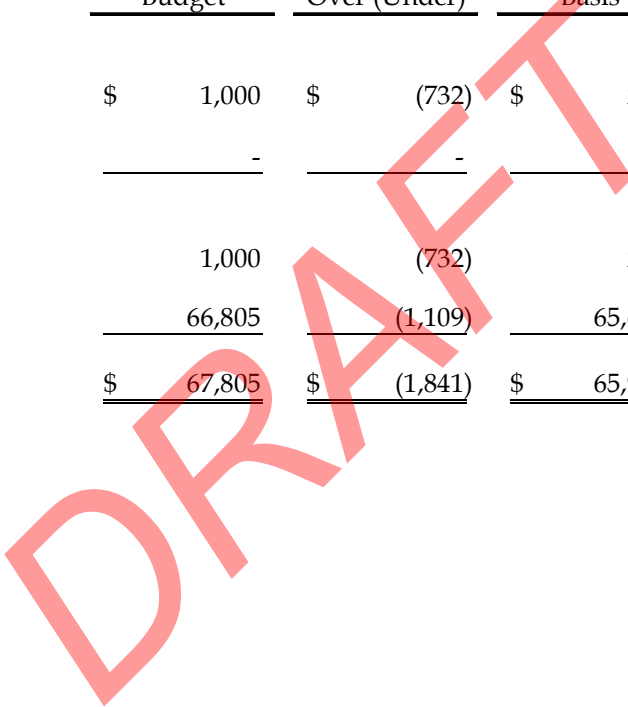
PHILOMATH FIRE AND RESCUE
Benton County, Oregon

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

FIRE EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual	
			Budget Basis	GAAP Basis
REVENUES				
Investment earnings	\$ 1,000	\$ (732)	\$ 268	\$ 268
EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,000	(732)	268	268
Fund balance - beginning	66,805	(1,109)	65,696	65,696
Fund balance - ending	<u>\$ 67,805</u>	<u>\$ (1,841)</u>	<u>\$ 65,964</u>	<u>\$ 65,964</u>



PHILOMATH FIRE AND RESCUE
Benton County, Oregon

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

VEHICLE RESERVE FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES						
Investment earnings	\$ 1,000	\$ 1,000	\$ (889)	\$ 111	\$ -	\$ 111
Charges for services	-	125,565	(125,565)	-	-	-
Total revenues	<u>1,000</u>	<u>126,565</u>	<u>(126,454)</u>	<u>111</u>	<u>-</u>	<u>111</u>
EXPENDITURES						
Capital outlay	-	125,565	1,116	126,681	-	126,681
Excess (deficiency) of revenues over (under) expenditures	1,000	1,000	(127,570)	(126,570)	-	(126,570)
OTHER FINANCING SOURCES (USES)						
Transfers in	<u>52,100</u>	<u>52,100</u>	-	<u>52,100</u>	-	<u>52,100</u>
Net change in fund balance	53,100	53,100	(127,570)	(74,470)	-	(74,470)
Fund balance - beginning	<u>74,800</u>	<u>74,800</u>	(330)	<u>74,470</u>	-	<u>74,470</u>
Fund balance - ending	<u>\$ 127,900</u>	<u>\$ 127,900</u>	<u>\$ (127,900)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

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

CAPITAL PROJECT FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Fund balance - beginning	-	5,938	5,938	-	5,938
Fund balance - ending	<u>\$ -</u>	<u>\$ 5,938</u>	<u>\$ 5,938</u>	<u>\$ -</u>	<u>\$ 5,938</u>

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PHILOMATH FIRE AND RESCUE
Benton County, Oregon

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

DEBT SERVICE FUND

For the Year Ended June 30, 2022

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	GAAP Basis
REVENUES					
Property taxes	\$ 396,147	\$ 5,250	\$ 401,397	\$ -	\$ 401,397
Investment earnings	130	1,669	1,799	-	1,799
Total revenues	<u>396,277</u>	<u>6,919</u>	<u>403,196</u>	<u>-</u>	<u>403,196</u>
EXPENDITURES					
Debt service	<u>389,823</u>	<u>3,479</u>	<u>393,302</u>	<u>-</u>	<u>393,302</u>
Excess (deficiency) of revenues over (under) expenditures	6,454	3,440	9,894	-	9,894
Fund balance - beginning	<u>1,229</u>	<u>39,685</u>	<u>40,914</u>	<u>-</u>	<u>40,914</u>
Fund balance - ending	<u>\$ 7,683</u>	<u>\$ 43,125</u>	<u>\$ 50,808</u>	<u>\$ -</u>	<u>\$ 50,808</u>

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

DRAFT

ORGANIZATIONAL MANUAL

Section P
PERSONNEL
Procedure P-15

LIEUTENANT

Position Summary:

Performs duties, positions, or functions at incident scenes assigned to them by the Incident Commander. In the absence of the Fire Chief, the Assistant Chief, Deputy Chief, or a Captain, Lieutenants may perform duties at incident scenes as the Incident Commander. Lieutenants may remain in the position of Incident Commander at the discretion of the highest-ranking officer on scene. Lieutenants assist in emergency medical, motor vehicle accidents, and hazardous materials and fire suppression activities, providing supervision to those personnel assigned. - Paid Lieutenants are subject to the Contract Bargaining Agreement (CBA) and Union Representation. Should there be conflict between this Job Description and the CBA for represented personnel, the CBA will supersede.

Supervision Received:

The Lieutenant will always follow the Chain of Command, except for certain protected activities described in the Personnel Policies and reports to the Deputy ~~or Assistant Fire~~ Chief. In the absence of the Deputy ~~or Assistant Fire~~ Chief, the Lieutenant will report directly to the Fire Chief.

Will complete a mentoring/probationary period of no less than one year. During probation all accreditations and certifications required for this position will be attained and maintained. The Fire Chief or designee, at their discretion, may extend the probationary period.

Essential Job Duties:

A Lieutenant will:

- Perform all requirements of a Firefighter (Procedure P-20) or Volunteer Firefighter (Procedure P-8).
- Have successfully passed the Lieutenant examination with a minimum score of 70% in each section.
- Act as a resource for other personnel on training techniques, hazardous material mitigation, and fire suppression principles, practices and methods.
- Determine initial actions to be taken at fire and other emergency incident scenes and deploy personnel and apparatus as required.
- Direct response routes to be used by responding units and determine the need for additional resources at incident scenes.
- Direct the operation of apparatus, equipment, and personnel assigned to them.
- Assume command of emergency incidents when a Firefighter is in command.
- Complete accident forms, incident reports and any other forms as necessary.
- Assist with training of personnel at regular and specialized training sessions.
- Be self-motivated and willing to function as an integral part of Philomath Fire & Rescue emergency services team.

ORGANIZATIONAL MANUAL

- Exhibit leadership qualities and develop respectful working relationships with members of the District as well as the community.
- Effectively lead personnel during emergency incidents as well as during daily operations and trainings.
- Clearly transmit orders and other information to personnel.
- Supervise the exercise of safety and use of personal protective equipment at emergency scenes.
- Assist the Fire & Life Safety Officer by conducting business inspections and pre-fire surveys.
- Respond to Automatic or Mutual Aid outside the boundaries of the District.
- Other duties as assigned by the Deputy Chief, Fire Chief or designee.

The list of essential duties is not intended to be exhaustive, additional related duties, as necessary, may be required.

Contact with Others:

Lieutenants will:

1. Work with the general public, fire protection agencies, local, state, federal, and regulatory officials / agencies at the direction of the Fire Chief.
2. At all times reflect a professional image of Philomath Fire & Rescue.
3. Lead by example (i.e. completing reports in a timely manner, participation in volunteer firefighter activities, attendance at drills, teamwork, positive behaviors, etc.).

Knowledge, Skills, and Abilities:

The position of Lieutenant requires the following knowledge, skills, and abilities:

- Thorough knowledge of the Fire District policies and guidelines governing the operation of the District.
- Working knowledge of hazardous materials control and containment procedures, structural fire suppression strategy and tactics, and wildland firefighting strategy and tactics.
- Ability to assist with training programs including teaching others the skills needed to perform specific tasks.
- Exhibit leadership qualities and possess the ability to inspire personnel to follow their lead.
- Possess the ability to analyze emergency conditions and make decisive, effective, and sound course of action.
- Thorough knowledge of the fire suppression resources of the District and surrounding fire service agencies.
- Physical stamina necessary to perform duties at the emergency scene over prolonged periods of time, in various weather conditions, in potentially hazardous environments.
- Self-motivated and able to collaborate as part of an emergency services team.

ORGANIZATIONAL MANUAL

Minimum Requirements:

- ~~Be in good standing with the District~~
- Minimum of three (3) years' experience in fire suppression (~~with or one year with Philomath Fire & Rescue for Volunteer Lieutenants~~)
- Valid insurable Oregon Driver License with driving record that meets Philomath Fire & Rescue Standards (or able to attain one within 30 days of appointment.)
- NFPA Firefighter II
- ~~NREMT or OHA EMT Certification~~ EMS Certification (Represented employees must be EMT B or greater)
- NWCG Firefighter Type I
- NFPA Pumper Operator
- NFPA ~~Mobile Water Supply Apparatus Operator~~ Aerial Operator
- Incident Safety Officer
- NFPA Instructor I
- Haz Mat Incident Commander
- NIMS 200 & 800

Any combination of experience and training that provides the required skills, knowledge, and abilities may be substituted for the above at the discretion of the Deputy Chief or Fire Chief with input from the Officers. Lieutenants will have no less than 10 Lieutenant Evaluations completed within their first year of probation, with a minimum of 3 of the evaluated calls being considered "major calls". Additionally, Lieutenant will complete Traffic Incident Management Responder Training within their first year of probation.

Desired Qualifications:

- NFPA ~~Aerial Operator~~ Mobile Water Supply
- NFPA Fire Officer I
- NWCG Engine Boss
- NREMT or OHA AEMT Certification or higher
- ~~Fire Inspections for the Company Officer~~
- One year with Philomath Fire & Rescue

Training/Education:

~~A-Lieutenants~~ are encouraged to continue their education through training, seminars, conferences, and classes to increase their abilities in the performance of assigned duties. Some trainings may be required, at the discretion of the Deputy Chief, Fire Chief or designee.

Physical Demands:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodation will be provided to otherwise qualified individuals with disabilities and known limitations to perform the essential functions.

ORGANIZATIONAL MANUAL

The physical demands of this position require significant physical effort and manual labor, such as lifting heavy objects, carrying weight of 50 pounds, constant movement, bending and squatting. Individuals in this position are expected to be able to pass the District Fitness Test as well as an NFPA 1582 Physical. Additionally, requirements of this position include use of an SCBA and mask which is worn close to the face. This position also requires operation of heavy machinery including large fire apparatus. ~~Individuals in this position are also expected to be able to identify problems common with fire apparatus and determine resolution, repair, or recommend upgrades to basic systems.~~

Additional physical demands include frequent standing, walking on both level and uneven surfaces, twisting, reaching, feeling, bending, kneeling, repetitive motions and operation of hands/wrists and feet, grasping, talking, listening/hearing, reaching above shoulder and lifting. Work infrequently requires crawling, stooping, crouching, climbing stairs or ladders. Specific vision abilities required of this position include the ability to adjust focus and read street and road signs while driving.

Mental/Cognitive Demands:

Work involves multiple tasks that change frequently and requires sound mental organization. The work of this position is frequently interrupted to respond to coworkers and the emergency needs of members of the public. Individuals in this position are also expected to be able to identify problems common with fire apparatus and determine resolution, repair, or recommend upgrades to basic systems.

Work Environment:

The work environment characteristics described here are representative of those encountered while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is performed in both office and outdoor areas with exposure to heat, cold, and all types of weather. Additional environmental exposures include cramped and confined spaces as well as working at heights of more than 20 feet. Exposure to unwell individuals, body fluids, and chemicals is frequent. Noise levels of the work environment can vary from mild to significant, commensurate with the noise of use of mechanical equipment, large apparatus, and emergency response.

Normal work hours are based upon the shift assignment of the individual. Overtime hours will be determined through contract with the District. Work is expected to be performed in the allotted hours, overtime hours will be infrequent and only with the prior approval of the Fire Chief. Evening, weekend, and holiday hours required.

Occasionally, this position may be required to attend meetings, seminars, and District functions, including overnight travel and out-of-area stays, at the discretion of the Fire Chief.

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Selection Guidelines:

The selection process for this position will consist of a formal application, review of certifications and experience, contact with references, appropriate skills testing, and interviews. Final selection will be made contingent upon passing a pre-employment drug screening and background check.

This job description does not constitute an employment agreement between the District and the employee and is subject to change by the District as the needs of the District and requirements of the job change.

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Section P
PERSONNEL
Procedure P-4

ADMINISTRATIVE ASSISTANT

Non-exempt, non-represented position

I. Job Summary:

Under the general direction of the Fire Chief, the Administrative Assistant ~~is responsible for the efficient operation of the District office, and the financial, and clerical functions of the District.~~ Provides administrative support to the Fire Chief, Board of Directors, and District personnel. The Administrative Assistant coordinates District payroll, accounts receivable/payable, filing, creating and updating District forms and documents, preparing for meetings monthly, quarterly, and annually. Generate Board of Directors meeting minutes and agendas, update policies, and general bookkeeping.

II. Distinguishing Features of the Class:

The Administrative Assistant is responsible for clerical functions and financial accounting for the District in accordance with the District Financial Policy.

- A. Assist the Staff in clerical functions.
- B. Prepares the monthly ~~and annual~~ budget reports. And coordinates annual audit.
- C. Prepares the monthly accounts payable and receivable for approval.
- D. Ensures necessary forms dealing with city, county, state or federal government are filed in a timely manner, posts agendas and proper meeting notifications.
- E. Serves as a "confidential" employee to the Fire Chief in personnel matters.
- F. Maintains records for the District:
 - Financial.
 - Personnel.
 - Board Meetings.
 - Board ~~R~~esolutions and Ordinances.
 - Civil Service Commission minutes and documents.
- G. Responsible for the District payroll, accounts receivable/payable, filing and record retention.
- H. Maintains District website and social media presence.
- I. Maintains a general ledger and fixed assets accounting system for the District, and performs other duties as required to maintain an effective and efficient office.
- J. ~~Have a thorough knowledge of the organization including policies, procedures, and guidelines governing the operation of the district.~~ Functions as part of the District Administrative Team.
- K. ~~It is the responsibility of the Administrative Assistant to see that members of the Board of Directors and members of the Budget Committee are notified in~~

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~~advance of meetings. Coordinate Administrative Team and Board of Directors for meeting preparations.~~

~~L.~~ The Administrative Assistant supervises the authorized petty cash fund; records tax funds ~~received, and received and~~ invests District monies as directed by the Board of Directors; makes bank deposits and ~~keeps accurate records of reconciles~~ monthly bank balances; issue warrants for funds drawn against the District's deposits.

~~L.M.~~ Maintains records of all personnel injuries occurring within the District; maintains current personnel roster and forwards necessary reports to the District's workers compensation carrier.

~~M.N.~~ The Administrative Assistant makes suggestions and recommendations relative to cost effective measures that may be instituted and utilized; performs other duties relative to office clerical functions.

III. Contact with Others:

The Administrative Assistant ~~shall~~will:

1. Be responsible to the Fire Chief or their ~~designated replacement~~designee.
2. Attend Fire Board meetings to record minutes and provide information on District finances.
3. Attend Civil Service Commission meetings to record minutes and provide assistance/information for their needs.
4. Cooperate with local, state and federal public agency officials.
5. Work with the general public, District personnel and other fire protection agencies in a courteous and cooperative manner.

~~The Administrative Assistant is encouraged to participate in the activities of the Philomath Volunteer Fire Department Inc.~~

IV. ~~Employment Standards:~~Knowledge, Skills, and Abilities:

The Administrative Assistant ~~shall possess~~will:

1. ~~Be expected to develop a complete and~~ thorough knowledge and understanding of the organization, procedures, policies, rules, regulations, and functional operations of the District:

~~The Administrative Assistant shall:~~

2. Possess the ability to accurately follow instructions issued and to complete tasks with a minimum of direction and supervision.
3. ~~Have Become~~ knowledgeable about, ~~education or experience with~~ public budgeting practices and manage the District's cash flow.
4. ~~Have Develop~~ a general knowledge of the geography of the District coupled with a basic understanding of fire insurance rates and classifications.

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5. Possess a general understanding ~~knowledge~~ of regulations as they apply to office operations including, OSHA, OAR's, ORS's, and the Government Standards and Practices Laws.
- ~~6. Make recommendations to the Fire Chief to maintain an effective and efficient office. Be organized and maintain office space and documents in an organized fashion.~~
- ~~7.6. Function as part of the District Management Team.~~
- ~~8.7. Act in a courteous and cooperative manner with the general public and District personnel, communicating clearly and courteously, both verbally and in writing.~~
- ~~9.8. Possess a working knowledge of modern Learn practices associated with bookkeeping techniques and accounting systems. ~~Have and~~ the ability to perform these duties using District provided software and equipment, common to office settings.~~
- ~~10.9. Have the ability to manage all phases of payroll and accompanying accounting work; assist in meeting administrative deadlines with regard to required forms, reports, etc. within designated timeframes.~~
- ~~11. Possess ability to communicate effectively both verbally and in writing. Manage office supplies and purchases in a proactive manor, with the approval of the Fire Chief. Have the ability to analyze office situations and problem areas and to relay~~
10.
~~recommendations to the Fire Chief for effective courses of corrective action.~~

V. ~~MINIMUM BASIC REQUIREMENTS~~ Minimum Requirements

~~Educational background shall have an emphasis in accounting, and business, supplemented with a minimum of two years in accounting or bookkeeping experience with a public safety agency.~~ The Administrative Assistant ~~shall also~~ will have computer skills commensurate with the needs of ~~the District~~ a busy office setting using equipment typical of professional office settings including multi-line phones, computer, printer, typing, and Microsoft Suite. ~~Computer Hardware and Software required by the District.~~
High-School graduate or GED with a minimum of two years' experience working in a professional office.

As a condition of employment, the following certifications or licenses must be maintained by the appropriate certifying or licensing agencies. This list is not intended to be all-inclusive. Additional training or certification that is required by the District will be added to this list as it is completed.

- Oregon Driver's License (must meet District's driving standards).
- Notary Public (within 30 days of hiring) ~~Current Notary Public.~~
- ~~First Aid/CPR~~ (within 90 days of hiring)
-

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At the direction of the Fire Chief, the Administrative Assistant shall attend training and seminars to increase his / her abilities in the performance of assigned duties.

VI. Preferred Qualifications

- Educational background with an emphasis in accounting and business.
- Two or more years in accounting or bookkeeping for a public safety agency.

VII. Physical Demands

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodation will be provided to otherwise qualified individuals with disabilities and known limitations to perform the essential functions.

The frequent physical demands of this position include standing, walking, stooping, talking, reaching, feeling, repetitive motions of hands/wrists, sitting, grasping, hearing, and handling. Work frequently requires the ability to sit, stand, keyboard, and write for extended periods of time. Specific vision abilities required of this position include close vision and the ability to adjust focus. Work involves multiple tasks that change frequently and requires sound mental organization. Extensive reading, writing and computer monitor work is required. The work of this position is frequently interrupted to respond to the needs of peers and members of the public. Occasionally, the work requires the ability to climb a flight of stairs, push, lift, pull, and carry up to 30 pounds.

VIII. Work Environment

The work environment characteristics described here are representative of those encountered while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work is performed primarily in an open office setting located within the Fire Administrative Office, near electronic equipment. Noise levels of the work environment can vary from mild to moderate, commensurate with the noise of emergency service preparedness and response. Normal work hours are forty business hours per week, overtime hours after 40 hours per week. Work is expected to be performed in the allotted 40 hours per week, overtime hours will be infrequent and only with the prior approval of the Fire Chief. Occasional evening and weekend hours required.

On occasion this position may be required to spend time outside the office for attendance at meetings, seminars, and District functions, including overnight travel and out-of-area stays.

IX. Selection Guidelines

The selection process for this position will consist of a formal application, review of education and experience, contact with references, appropriate skills testing, and

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interviews. Final selection will be made contingent upon passing a pre-employment drug screening and background check.

This job description does not constitute an employment agreement between the District and the employee and is subject to change by the District as the needs of the District and requirements of the job change. Appointees are subject to completion of a standard one-year probationary period.

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Scheduled with Riverstrong leadership and Philomath Fire & Rescue stakeholders

Timeline: December

MSA
Kick-off

MSA
Discovery
/Planning

Establish onboarding meetings, knowledge transfer plan, feedback loop, share deliverables and requirements

Timeline: December

Conduct Training, Setup Tools, Create and Share Process Runbook, Schedule QBRs, Schedule Monthly Service Reviews

Timeline: December

MSA
Implem-
entation

MSA
Go-Live

Coordinate operational readiness, reconfirm scope and status, prepare the operating model and change management plan

Timeline: December

Foundational Infrastructure: Establish Azure AD, Ensure Microsoft Government licenses, Configure and enforce MFA, Properly permission all user accounts per persona

Timeline: January

Phase 2

Phase 2

Security Tools for Available Devices: Microsoft Intune MDM for mobile device management, BitDefender EDR, Cisco Umbrella, AppRiver, Hook Security, Vulnerability scanning, and content filtering

Timeline: January

Upgrades & BCP: perform impact analysis to determine the critical services, Create BCP documentation and restoration processes, Upgrade existing consumer-grade firewall, Upgrade EOL workstations, plan switch upgrade

Timeline: February

Phase 3

Sign-Off

Sign off completion and celebration...phase 4 TBD

**PHILOMATH FIRE & RESCUE/HOSKINS-KINGS VALLEY RFPD
INTERGOVERNMENTAL AGREEMENT**

Philomath Fire & Rescue, a special district of the State of Oregon, and Hoskins-Kings Valley RFPD, jointly referred to as PARTIES, mutually agree to the following:

All notifications necessary under this contract shall be addressed to:

Philomath Fire & Rescue
Attn: Fire Chief
P.O. Box 247
Philomath, OR 97370
541-360-0030

Hoskins-Kings Valley RFPD
Attn: Fire Chief
P.O. Box 116
Philomath, OR 97370
541-929-2111

1. TERM: The PARTIES agree that this intergovernmental agreement is entered into pursuant to ORS 190.020 and 190.080. It is the intent of the PARTIES that this agreement be effective as of the date it is fully executed and that it continues until June 30, 2023.
2. SCOPE: PARTIES are entering into this Intergovernmental Agreement for the purpose of providing improved service to West Benton County and Southern Polk County.
3. Philomath Fire & Rescue agrees to:
 - 3.1. Provide two-person response from Station 202 as defined in the Automatic Aid Agreement
 - 3.2. Conduct monthly building and apparatus inspections of HKVRFPD Fire Station 501
 - 3.3. Coordinate with the HKVRFPD Fire Chief for repairs or deficiencies of building and apparatus
 - 3.4. Provide Wednesday Night In-house Fire Training per HKVRFPD's Training Schedule
 - 3.5. Provide Monthly EMS Training at Philomath Fire Station 201
 - 3.6. Extend to HKVRFPD invitation to participate in any Fire Training at Philomath Fire & Rescue
 - 3.7. Create a zero balance, written budget for HKVRFPD and submit it to their board for approval
 - 3.8. Provide Part-time Paid Fire Chief Services up to 32 hours a month.
4. Hoskins-Kings Valley RFPD agrees to:
 - 4.1. Allow the Philomath Fire Chief to create an annual budget that is acceptable to the board
 - 4.2. Provide the Philomath Fire Chief an office space to work in Station 501
 - 4.3. Pay a contract rate of \$23,000 per annum, for up to 32 hours per month, towards the wages of Philomath Fire and Rescue's Fire Chief and Deputy Fire Chief for supervision and training of HKVRFPD personnel.
 - 4.4. Work towards improving firefighting abilities and response standards set forth by National Fire Protection Association 1001.
5. PARTIES agree to:
 - 5.1. Separately purchase and maintain buildings, equipment, and apparatus.
 - 5.2. Provide their own personnel, insurance, personal protective equipment, and uniforms.
 - 5.3. Maintain their own bills within their own budgets.
 - 5.4. Allow the other PARTY to borrow one another's equipment and apparatus if available to protect their respective districts.
 - 5.5. That the continued failure by either PARTY to meet the requirements established herein shall be just cause for termination of this Agreement and any remaining funds will be refunded and any equipment must be returned.

5.6. Both Board of Directors will meet annually to discuss this agreement and recommend amendments to the Fire Chiefs.

6. DISPUTE RESOLUTION: Any dispute between the PARTIES arising from the terms or implementation of the Agreement, or any claim by any PARTY for the breach or enforcement of the Agreement, shall be submitted in writing to both fire boards for resolution. Both boards shall meet in good faith to resolve the dispute before pursuing mediation or arbitration. If the dispute cannot be resolved internally, then mediation can be considered. If mediation is unsuccessful, then the case can be taken to binding arbitration. In the event of demand for arbitration, the PARTIES shall agree upon arbitration or, if no agreement is reached within ten days of the demand, each PARTY shall select an arbitrator and the two arbitrators shall select a third. If the issue involves a technical decision, the third arbitrator shall have suitable technical qualification to provide a well-informed decision with the cost of the third arbitrator. The arbitrators, by majority vote, shall have full authority to establish procedures, rule on evidence and objections and render an enforceable decision, and shall be subject to the terms of ORS 36.325.
7. ANNUAL BOARD RENEWAL: Any PARTY may withdraw from the Agency upon providing written notice to the designated Chair of the Board not later than May 30 of any year for withdrawal effective July 1 of the following calendar year; and This IGA may be dissolved upon mutual agreement of all PARTIES. No amendment may be made of this section lengthening the time required for notice of intent to withdraw except upon unanimous approval of both PARTIES.

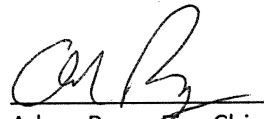
Dated this day of

Philomath Fire & Rescue

Hoskins-Kings Valley RFPD



Tom Miller, Fire Chief

 July 15, 2022

Adam Ryan, Fire Chief

Approved as to form:

Approved as to form:



Philomath Fire & Rescue Board Pres.



Hoskins-Kings Valley RFPD Board Pres.

Board Member Code of Conduct

1. Understand that their basic function is “policy making,” not administration.
2. Refuse to make commitment on any matter that should properly come before the Board as a whole.
3. Refuse to participate in secret meetings or other irregular meetings that are not official and that all members do not have the opportunity to attend.
4. Recognize that he/she has no legal status to act for the Board outside of official meetings.
5. Respect the rights of Fire District patrons to be heard at official meetings.
6. Make decisions only after all available facts bearing on a question have been presented and discussed.
7. Respect opinion of others and graciously accept the principle of “majority rules” in Board Meetings.
8. Recognize that the Fire Chief should have the administrative authority for proper discharging his professional duties within the limits of established board policies.
9. Recognize that the Fire Chief or designee is the technical advisor to the Board and should be present at all meetings of the Board
10. Refer all complaints or problems to the proper administrative officer and discuss them only at a regular meeting after failure of an administrative solution.
11. Present personal criticisms of any Fire District operation directly to the Fire Chief rather than lower-ranking personnel.
12. Insist that all business transactions be on an ethical and above-board basis.
13. Refuse to use his/her position on the Board in anyway whatsoever for personal gain or for personal prestige.
14. Give the staff the respect and consideration due skilled professional personnel.