

PHILOMATH FIRE & RESCUE

January 9, 2023

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. INSURANCE PRESENTATION- Jeff Griffin from SDIS Insurance
- III. AUDIT PRESENTATION- Accuity LLC
 - a. Report to the Board of Directors
 - b. Annual Financial Report
 - c. Summary of Revenues and Expenditures
- IV. CONSENT AGENDA
 1. Minutes – December 12, 2022
 2. Bills – December
 3. Chief Vacation Hours
- V. PUBLIC COMMENT
- VI. STAFF REPORTS
 - Board Report
 - Review Board Calendar
 - Fire Chief – Ferguson Report
 - DC Saalsaa – Run and Year End Statistics
 - Board Secretary – Scott

- Revenue/Expense Report

VII. REPRESENTATIVE REPORTS

1. Volunteer Association – Eddy
2. IAFF Local 4925 – Moser

VIII. OLD BUSINESS

1. Lieutenant Job Description – 2nd Reading
 - a. Added to Agenda Originally July 2022
2. Administrative Assistant Job Description – 2nd Reading
 - a. Added to Agenda Originally October 2022
3. Cyber Security – DC Saalsaa
4. Levy Resolution Review- Edmonds/ Brand
5. HKV Revision Letter- Ferguson
6. Chief Goals- Corbin/ Phillips
7. SDAO Board Attendance

IX. NEW BUSINESS

1. Support Volunteer Job Description- 1st Reading
2. Staff Captain Job Description- 1st Reading
3. Captain Job Description- 1st Reading
4. Deputy Chief Job Description- 1st Reading

X. ACTION ITEMS

XI. NEXT MEETING – February 13, 2023

XII. ADJOURNMENT

Refer all complaints or problems to the proper administrative officer and discuss them only at a regular meeting after failure of an administrative solution. (Board Member Code of Conduct presented by Ken Jones at the 2014 Fire Service Conference)

Insurance Summary for
Philomath Fire and
Rescue

“CHARTING
a COURSE
FOR A
SECURE FUTURE”



WHA

INSURANCE





Our Mission Statement

To **Lead Our Industry** By
Providing Services That
Help Our Clients Manage
And Protect Their Assets

Toll Free (800) 852-6140 | Local (541)342-4441 | FAX (541) 484-5434

2930 Chad Drive, Eugene Oregon, 97408

www.WHAINSURANCE.com



BOARD OF DIRECTORS

JEFF GRIFFIN.....CEO
MARK SMITH.....SECRETARY
PAT KNOX.....BOARD MEMBER

COMMERCIAL LINES

ACCOUNT EXECUTIVES

Deana Wright
Lorin Williams
Marvin Revoal

SERVICE TEAM

Christie Montero
Jill Harper
Daniel Hovet
Allie Boughton

BENEFITS

ACCOUNT EXECUTIVES

Rich Allm
Kim Nichol森
Marvin Revoal

SERVICE TEAM

Rachel Hinkley
Christine Wallace
Kayla Johnston
Ashley Thomas

TRANSPORTATION

ACCOUNT EXECUTIVES

Mark Smith
Catrina Stanks
Mike Note
Alison Wager
Rhonda Delaney
Tina Sams
Bijan Hatef
Cody King
Stephen Klabo

SERVICE TEAM

Raelynn Mason
Jamie McGarry

PUBLIC ENTITIES

ACCOUNT EXECUTIVES

Jeff Griffin
Lorin Williams
Nathan Cortez
Winslow Cervantes

SERVICE TEAM

Nathan Cortez
Steve Silva
Kelly McCorkle
Jealica Bomberger
Jane Austin
Karisa Cary
Stephani Kunce

WORKERS' COMPENSATION

ACCOUNT EXECUTIVES

Jennifer King
Marvin Revoal

SERVICE TEAM

Betty Berry
LeAnne Miles
Christie Montero

PERSONAL LINES

DEPARTMENT MANAGER

Dawn Sederlin

SERVICE TEAM

Brian Anacker

PROCESSING CENTER

DEPARTMENT MANAGER

Nicole Stone

SERVICE TEAM

Krystal Jackson
Katelyn Dickens
Amanda Murphy

PUBLIC ENTITIES SERVICE TEAM



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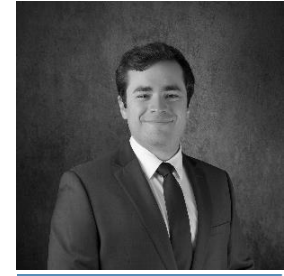
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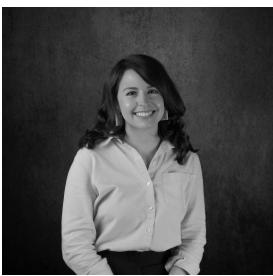
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www.WHAINSURANCE.com

It is our desire to work with you and your personnel to establish direct, efficient communications with our office. We are committed to serving your insurance needs with excellence.



PUBLIC ENTITY LIABILITY

SDIS Liability Coverage	Limit	Deductible (2) (3)
Per Occurrence Limit of Liability	\$5,000,000 (1)	None
Per Wrongful Act Limit of Liability	\$5,000,000 (1)	None
Annual Aggregate Limit of Liability	No limit Except as Outlined Below (1)	None

Additional and Supplemental Coverages

Coverage	Limit	Deductible	Contribution
Ethics Complaint Defense Costs	\$2,500	None	Included
EEOC/BOLI Defense Cost	\$5,000,000	None	Included
Premises Medical Expense	\$5,000	None	Included
Limited Pollution Coverage	\$250,000	None	Included
Applicators Pollution Coverage	\$50,000	None	Included
Injunctive Relief Defense Cost	\$25,000	None	Included
Fungal Pathogens (Mold) Defense	\$100,000	None	Included
OCITPA Expense Reimbursement	\$100,000	None	Included
Data Disclosure Liability	\$1,000,000	None	Included
Lead Sublimit Defense Cost	\$50,000	None	Included
Marine Salvage Expense	\$250,000	None	Included
Criminal Defense Cost	\$100,000	None	Included
Communicable Disease Defense	\$50,000	None	Included

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- (1) \$25,000,000 maximum limit for all SDIS Trust Participants involved in the same Occurrence or Wrongful Act
 - (2) \$10,000 controlled burn deductible if DPSST guidelines are not followed
 - (3) \$25,000 Employment Practices deductible for terminations when SDIS is not contacted for legal advice in advance
 - (4) Injunctive Relieve Defense Costs limited to \$100,000 for all members of the Trust combined during the Coverage Period
 - (5) OCITPA Expense Reimbursement limited to \$500,000 for all members of the Trust combined during the Coverage Period
 - (6) Data Disclosure Liability Limited to \$5,000,000 for all members of the Trust combined during the Coverage Period
 - (7) Lead Liability Defense Costs limited to \$200,000 for all members of the Trust combined during the Coverage Period
 - (8) Criminal Defense Costs limited to \$500,000 for all members of the Trust combined during the Coverage Period
 - (9) Communicable Disease Defense limited to \$2,000,000 for all members of the Trust combined during the coverage period

Auto Liability Coverage

- \$500,000 Per Accident Limit of Liability
- \$4,500,000 Per Accident Excess Limit of Liability

Non-owned/Hired Auto Liability

- \$500,000 Per Accident Limit of Liability
- \$4,500,000 Per Accident Excess Limit of Liability

Auto Physical Damage

Per Schedule

Hired Auto Physical Damage

No coverage

General Liability Schedule

Code	Description	Unit	Amount	Effective Date	Expiration Date	Contribution
520150	2022-2023 Budgeted Personal Services *	Dollars	\$1,208,470	1/1/2023	12/31/2023	\$1,986
520160	2022-2023 Budgeted Materials and Supplies *	Dollars	\$559,090	1/1/2023	12/31/2023	\$1,944
520170	2022-2023 Budgeted Contingencies *	Dollars	\$0	1/1/2023	12/31/2023	\$0
520180	Number of Employees	Each	8	1/1/2023	12/31/2023	\$0
520190	Number of Volunteers	Each	48	1/1/2023	12/31/2023	\$0
520192	Number of Board Members	Each	5	1/1/2023	12/31/2023	\$0
520200	District Size	Sq Miles	58	1/1/2023	12/31/2023	\$0
520210	Population Served	Each	10,000	1/1/2023	12/31/2023	\$0
52030	Number Of EMT's (Paid or Volunteer)	Each	28	1/1/2023	12/31/2023	\$706
52033	Junior Fire Fighters	Each	0	1/1/2023	12/31/2023	\$0
52034	Boats	Each	0	1/1/2023	12/31/2023	\$0
52100	Number of Drones (UAVs) Owned or Operated	Each	0	1/1/2023	12/31/2023	\$0
52215	Buildings & Premises - Occupied by District	Sqf	15,460	1/1/2023	12/31/2023	\$0
52550	Area Served	Sq Miles	58	1/1/2023	12/31/2023	\$0
52900	Dollars Paid For Services	Dollars	\$0	1/1/2023	12/31/2023	\$0
52997	Events/Fundraisers - No Alcohol Served	Days	1	1/1/2023	12/31/2023	\$0
52998	Events/Fundraisers - Alcohol Served	Days	1	1/1/2023	12/31/2023	\$95
Total Contribution						\$4,731

Philomath Fire and Rescue

Policy Year: 01/01/23 to 12/31/23

Agent: WHA Insurance

Automobile Schedule

Auto Liability Per Occurrence Deductible: \$0.00

Auto Code	Year	Make	Description	Vehicle Identification #	Collision	Comp	Deductible Collision Comp		Value	AL Contribution	APD Contribution
AIR	1994	Cargo	Cargo Cascade Trailer	164BB12245H133826	Yes	Yes	\$1,000	\$1,000	\$37,000.00	\$73.31	\$227.64
		Weight Class: Lgt Truck	Valuation: Functional	Term: 01/01/2023 to 12/31/2023							
241	2006	Kenworth	P800B Tender	1NKDLU0X36R135876	Yes	Yes	\$1,000	\$1,000	\$325,000.00	\$229.92	\$1,502.82
		Weight Class: Hvy Truck	Valuation: Functional	Term: 01/01/2023 to 12/31/2023							
244	2006	Kenworth	P800B Tender	1NKDLU0X56R135877	Yes	Yes	\$1,000	\$1,000	\$325,000.00	\$229.92	\$1,502.82
		Weight Class: Hvy Truck	Valuation: Functional	Term: 01/01/2023 to 12/31/2023							
291	2007	Chevrolet	Tahoe/Rescue SUV	1GNFK13027J225795	Yes	Yes	\$1,000	\$1,000	\$50,000.00	\$219.92	\$231.21
		Weight Class: Lgt Truck	Valuation: Functional	Term: 01/01/2023 to 12/31/2023							
263	2007	Ford	F450 Brush Truck	1FDXX47YX7EB28252	Yes	Yes	\$1,000	\$1,000	\$120,000.00	\$219.92	\$554.88
		Weight Class: Lgt Truck	Valuation: Functional	Term: 01/01/2023 to 12/31/2023							
233	2008	Custom	BME Pumper	1HTWEAZR68J690803	Yes	Yes	\$1,000	\$1,000	\$350,000.00	\$229.92	\$1,798.24
		Weight Class: Hvy Truck	Valuation: Replacement	Term: 01/01/2023 to 12/31/2023							
MCI	2010	Cargo	Journey Cargo Trailer	5VZUB1628AL008432	Yes	Yes	\$1,000	\$1,000	\$7,000.00	\$73.31	\$43.06
		Weight Class: Lgt Truck	Valuation: Functional	Term: 01/01/2023 to 12/31/2023							

Auto Code	Year	Make	Description	Vehicle Identification #	Collision	Comp	Deductible Collision Comp		Value	AL Contribution	APD Contribution
293	2010	Ford	F150 Crew Cab Pickup	1FTFW1E89AFC53944	Yes	Yes	\$1,000	\$1,000	\$20,000.00	\$219.92	\$102.76
	Weight Class:	Lgt Truck	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
224	2016	Ford	North Star Ambulance	1FDRF3HT8GGC87440	Yes	Yes	\$1,000	\$1,000	\$140,707.00	\$279.89	\$961.83
	Weight Class:	Med Truck	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
231	2016	Pierce	Pumper Engine	4P1BAAFFXGA016161	Yes	Yes	\$1,000	\$1,000	\$390,000.00	\$229.92	\$2,003.77
	Weight Class:	Hvy Truck	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
Update	2016	Pierce	International Wildland Pu	1HTWEAAR5FH531089	Yes	Yes	\$1,000	\$1,000	\$325,000.00	\$229.92	\$1,669.80
	Weight Class:	Hvy Truck	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
290	2017	Ford	Explorer	1FM5K8AR9HGB40977	Yes	Yes	\$1,000	\$1,000	\$28,000.00	\$239.91	\$191.40
	Weight Class:	Priv. Pass	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
294	2017	Ford	Explorer	1FM5K8AR0HGB40978	Yes	Yes	\$1,000	\$1,000	\$28,000.00	\$239.91	\$191.40
	Weight Class:	Priv. Pass	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
261	2017	Ford	F550 Brush	1FD0W5HYXHEE27685	Yes	Yes	\$1,000	\$1,000	\$150,000.00	\$279.89	\$1,025.36
	Weight Class:	Med Truck	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
221	2017	Ford	Rescue Vehicle	1FD0W4HY0HEE22232	Yes	Yes	\$1,000	\$1,000	\$150,000.00	\$229.92	\$770.68
	Weight Class:	Hvy Truck	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
251	2018	Pierce	Aerial Engine Ladder	4P1BCAFF5JA018661	Yes	Yes	\$1,000	\$1,000	\$700,000.00	\$229.92	\$3,596.50
	Weight Class:	Hvy Truck	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					
New 23	2021	Pierce	Brush Rig/Engine	1FVACFCXMHMJ8024	Yes	Yes	\$1,000	\$1,000	\$290,000.00	\$209.92	\$1,489.98
	Weight Class:	Med Truck	Valuation:	Replacement	Term:	01/01/2023 to 12/31/2023					

Weight Class

Priv. Pass = (0 - 10,000 LBS)

Lgt Truck = (0 - 10,000 LBS)

Med Truck = (10,001 - 20,000 LBS)

Hvy Truck = (20,001 - 45,000 LBS)

XHvy Truck = (OVER 45,000 LBS)

Valuation Codes

Replacement = Replacement Cost Valuation

Functional = Functional Replacement Cost

Total:	\$3,435,707.00	\$3,665.34	\$17,864.15
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PROPERTY

See schedules for values and deductibles of covered property

Coverage for: Buildings, Business Personal Property, Tenant’s Improvements and Betterments, and Property of Others, Portable Equipment, Mobile Equipment, Inland Marine Scheduled Items, Electronic Data Processing Equipment and Media (all coverages may not apply to your district. Check your policy declarations for policy limits)

Sublimit (Per Occurrence)

The Trust will not pay more than the sub-limits below per occurrence for the Property of Cause of Loss described (see policy for complete list).

\$	250,000	Personal Property of others within your Car, Custody, or Control (other than Mobile Equipment)
\$	100,000	Property of Employees/Volunteers (up to \$5,000 max per person)
\$	100,000	Mobile Equipment Rented or Leased for up to 30 days
\$	250,000	Professional Services (Sublimit is \$250,000 or 10% of covered loss)
\$	5,000,000	Increased Cost of Construction- Enforcement of Ordinance or Law (or 25% of loss, whichever is less)
\$	500,000	Increased Cost of Construction-Cost Resulting from Unforeseen Delay (or 25% of loss, whichever is less)
\$	1,000,000	Business Income
\$	1,000,000	Extra Expense
\$	25,000	Enforcement of Order by Government Agency or Authority
\$	25,000	Business Income from Dependent Property
\$	100,000	Interruption of Utility Services
\$	25,000	Inability to Discharge Outgoing Sewage
\$	2,000,000	Property in the Couse of Construction (must notify within 90 days)
\$	500,000	Newly Acquired or Newly Constructed Real Property – 60 Days
\$	25,000	Unscheduled Outdoor Property
\$	250,000	Vandalism and Malicious Mischief to Tracks and Artificial Turf Fields
\$	250,000	Property in Transit
\$	250,000	Accounts Receivable
\$	50,000	Property Damaged by Overflow of Sewers or Drains
\$	100,000	Covered Leasehold Interest
\$	250,000	Valuable Papers and Records
\$	25,000	Data Storage Media
\$	250,000	Miscellaneous Property Damaged by Specified Cause of Loss or Theft
\$	5,390,361	Property Damaged by an Act of Terrorism or Sabotage

Philomath Fire and Rescue

Policy Year: 01/01/23 to 12/31/23

Agent: WHA Insurance

**Schedule of Property Values - Section 1
Building, Other Structures and Scheduled Outdoor Property**

Premises: 10th Street Site

Covered Property: Mobile Home **Unique ID:** 52756P5533 **Address:** 205 N 10th Philomath OR, 97370 **Coverage Class:** Building

Loc. Code	01-03	% Sprinkler	0	Appraiser	American	Year Built	1977	Equip. Break. Cov.	Yes	Flood Zone*	C	Valuation	Actual Cash
Vacant (Y/N)	Yes	Fire Alarm	No	App. Date	2/21/2007	Sq. Footage	1200	Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$26,980.70
Protect. Class	2	Security Alarm	No	App. Code	001-002	# of Stories	1	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$0.00
Const. Class	FRAME			Comments	SDAO vacant building policy is ACV					Contribution	\$42	Total Value	\$26,980.70

Premises Total: Contribution \$42 Total Value \$26,980.70

Premises: Bellfountain Draft Site

Covered Property: Draft Site **Unique ID:** 52756P1842 **Address:** 30138 Bellfountain Road Philomath OR, 97370 **Coverage Class:** Building

Loc. Code	04-01	% Sprinkler	0	Appraiser	NWV	Year Built	1993	Equip. Break. Cov.	Yes	Flood Zone*	C	Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	No	App. Date	10/20/2000	Sq. Footage		Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$0.00
Protect. Class	5	Security Alarm	No	App. Code	04-01	# of Stories	0	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$28,619.26
Const. Class	NONCOMBUSTIBLE			Comments						Contribution	\$47	Total Value	\$28,619.26

Premises Total: Contribution \$47 Total Value \$28,619.26

Premises: Daisy Draft Site

Covered Property: Draft Station **Unique ID:** 52756P5532 **Address:** 24788 Daisy Drive Philomath OR, 97370 **Coverage Class:** Building

Loc. Code	06-01	% Sprinkler	0	Appraiser	Agent	Year Built	2002	Equip. Break. Cov.	Yes	Flood Zone*	C	Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	No	App. Date		Sq. Footage	130	Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$29,605.31
Protect. Class	7	Security Alarm	No	App. Code		# of Stories	1	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$0.00
Const. Class	JOISTED MASONRY			Comments						Contribution	\$53	Total Value	\$29,605.31

Premises Total: Contribution \$53 Total Value \$29,605.31

Premises: Hwy 223 Pump House

Covered Property: Pump House Unique ID: 52756P1839 Address: 35000 Highway 223 Philomath OR, 97370 Coverage Class: Building

Loc. Code	03-01	% Sprinkler	0	Appraiser	Agent	Year Built	1981	Equip. Break. Cov.	Yes	Flood Zone*	C	Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	No	App. Date		Sq. Footage	144	Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$28,708.02
Protect. Class	7	Security Alarm	No	App. Code	03-01	# of Stories	1	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$14,311.84
Const. Class	FRAME			Comments				Contribution	\$79	Total Value		\$43,019.86	

Premises Total: Contribution \$79 Total Value \$43,019.86

Premises: Invale Site

Covered Property: Sub Station Unique ID: 52756P1841 Address: 25700 Llewellyn Road Philomath OR, 97370 Coverage Class: Building

Loc. Code	05-01	% Sprinkler	0	Appraiser	CBIZ	Year Built	1992	Equip. Break. Cov.	Yes	Flood Zone*	C	Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	Yes	App. Date	7/10/2019	Sq. Footage	2400	Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$253,539.28
Protect. Class	7	Security Alarm	No	App. Code	02-01	# of Stories	1	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$10,542.78
Const. Class	NONCOMBUSTIBLE			Comments				Contribution	\$446	Total Value		\$264,082.06	

Premises Total: Contribution \$446 Total Value \$264,082.06

Premises: Main Station Site- 201

Covered Property: Fire Station Unique ID: 52756P1840 Address: 1035 Main Street Philomath OR, 97370 Coverage Class: Building

Loc. Code	01-01	% Sprinkler	100	Appraiser	CBIZ	Year Built	1976	Equip. Break. Cov.	Yes	Flood Zone*	C	Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	Yes	App. Date	7/10/2019	Sq. Footage	15460	Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$3,678,469.24
Protect. Class	2	Security Alarm	Yes	App. Code	01-01	# of Stories	1	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$166,808.62
Const. Class	FRAME			Comments				Contribution	\$4,898	Total Value		\$3,845,277.86	

Premises Total: Contribution \$4,898 Total Value \$3,845,277.86

Covered Property: Station 201 Yard Unique ID: 52756P4297 Address: 1035 Main Street Philomath OR, 97370 Coverage Class: Scheduled Outdoor Property

Loc. Code	01-02	% Sprinkler	0	Appraiser	NWV	Year Built		Equip. Break. Cov.	Yes	Flood Zone*	C	Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	No	App. Date	10/20/2000	Sq. Footage	0	Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$21,528.57
Protect. Class	2	Security Alarm	No	App. Code	01-02	# of Stories	0	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$0.00
Const. Class	FRAME			Comments				Contribution	\$34	Total Value		\$21,528.57	

Premises Total: Contribution \$34 Total Value \$21,528.57

Premises Total: Contribution \$4,932 Total Value \$3,866,806.43

Premises: Wren Station Site

Covered Property: Sub Station Unique ID: 52756P1838 Address: 34925 Wren Road Philomath OR, 97370 Coverage Class: Building

Loc. Code	02-01	% Sprinkler	0	Appraiser	CBIZ	Year Built	1980	Equip. Break. Cov.	Yes	Flood Zone*	C	Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	Yes	App. Date	7/10/2019	Sq. Footage	1840	Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$181,414.76
Protect. Class	7	Security Alarm	No	App. Code	03-01	# of Stories	1	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$10,753.62
Const. Class	FRAME			Comments						Contribution	\$334	Total Value	\$192,168.38

Covered Property: Temporary Trailer Unique ID: 52756P131020W Address: 34925 Wren Road Philomath OR, 97370 Coverage Class: Other Structure

Loc. Code	7-1	% Sprinkler	0	Appraiser		Year Built	2013	Equip. Break. Cov.	Yes	Flood Zone*		Valuation	Replacement
Vacant (Y/N)	No	Fire Alarm	No	App. Date		Sq. Footage	320	Flood Cov.	Yes	Eff. Date	1/1/2023	Structure Value	\$26,826.63
Protect. Class	7	Security Alarm	No	App. Code		# of Stories	0	Earthquake Cov.	Yes	Deductible	\$1,000	Personal Prop. Value	\$11,067.00
Const. Class	FRAME			Comments						Contribution	\$69	Total Value	\$37,893.63

Premises Total:	Contribution	\$404	Total Value	\$230,062.01
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* Flood Zones shown on the Schedule of Property Values are an estimate, either provided by the member, the insurance agent, or an independent appraiser. It is not a guarantee that the location is or is not in federally designated Special Flood Hazard Area (SFHA). In the event of a covered claim under this Supplemental Coverage, a determination on the flood zone will be made based on a review of Federal Emergency Management Agency flood maps, not by the estimated flood zone indicated on this Schedule of Property Values. If there is any question that a location is in a Special Flood Hazard Area, then make sure you obtain NFIP coverage for the location.

Total Structure Value	\$4,247,072.51
Total Personal Property Value	\$242,103.12
Total Value	\$4,489,175.63
Total Contribution	\$6,003

Construction Class Options

Fire Resistive Noncombustible
 Modified Fire Resistive Joisted Masonry
 Masonry Noncombustible Frame

Valuation Options

Actual Cash Value
 Replacement
 Stated Amount

Protection Class Description

Fire Protection Class is determined by the level of fire protection in your area. Your local fire department should be able to tell you which Protection Class your property is in.

Philomath Fire and Rescue

Policy Year: 01/01/23 to 12/31/23

Agent: WHA Insurance

Schedule of Property Values - Section 2
Scheduled Mobile Equipment, Scheduled Personal Property, Scheduled Fine Arts

Code	Description	Coverage Class	Deductible	Serial Number	Valuation	Effective Date	Expiration Date	Value	Contribution
	Hydraulic Equipment	Mobile Equipment	\$1,000		Stated Value	1/1/2023	12/31/2023	\$13,287	\$68.83
	Miscellaneous Firefighting Equipment	Scheduled Personal Property	\$1,000		Stated Value	1/1/2023	12/31/2023	\$593,000	\$3,071.70
	Modeltech Hazard House	Scheduled Personal Property	\$1,000		Stated Value	1/1/2023	12/31/2023	\$10,430	\$54.03
	Portable Pump	Scheduled Personal Property	\$1,000		Stated Value	1/1/2023	12/31/2023	\$20,000	\$103.59
	Robotics Fire Truck	Mobile Equipment	\$1,000		Stated Value	1/1/2023	12/31/2023	\$11,860	\$61.43
	Self Contained Breathing Apparatus	Scheduled Personal Property	\$1,000		Stated Value	1/1/2023	12/31/2023	\$206,608	\$1,070.22
	Zoll X Series	Scheduled Personal Property	\$1,000		Stated Value	1/1/2023	12/31/2023	\$46,000	\$238.28
Totals:								\$901,185	\$4,668.08

* Any equipment or item \$10,000 or greater in value must be specifically scheduled.
 * All equipment or items less than \$10,000 in value may be aggregated together and reported as one total miscellaneous amount.



EQUIPMENT BREAKDOWN SUPPLEMENTAL COVERAGE

“Covered Equipment” as defined in the Coverage form, located at Covered Property listed and specifically described on the Schedule of Property Values on file with the Trust (SDIS).

Sublimits (Per Occurrence)

The Trust will not pay more than the sub-limits below per occurrence for the Property of Cause of Loss described.

\$5,390,361	Business Income/Extra Expense (excludes any Named Participant generating or distributing electricity) 365 Days Ordinary payroll
\$ 1,000,000	Utility Interruption (Indirect – Business Income)
\$ 250,000	Utility Interruption (Direct – Spoilage Damage)
\$ 1,000,000	Contingent Business Interruption
\$ 1,000,000	Spoilage
\$ 10,000,000	Expediting Expenses
\$ 1,000,000	Ammonia Contamination
\$ 1,000,000	Water Damage
\$ 1,000,000	Hazardous Substances
\$ 15,000	30 Days – Fungus, Wet and Dry Rot
\$ 1,000,000	Media & Data
\$ 1,000,000	Green Upgrades
\$ 2,500,000	Ordinance or Law: Demolition and Increased Cost of Construction for Undamaged Portion of Building
120 Days – No Sublimit – Newly Acquired Locations	
Included	Brands and Labels
Included	CFC Refrigerant
Included	Computer Equipment

See coverage declarations for Deductibles.



CRIME COVERAGE



Hartford Fire Insurance Company,
A stock insurance company, herein call the Insurer

Policy Number: 52BDDHF3498

ITEM 1. Named Insured: PHILOMATH FIRE/RESCUE	Producer: Code, Name and Address 52-706939 W H A INSURANCE AGENCY INC 2930 CHAD DRIVE EUGENE, OR 97408
ITEM 2. Mailing Address: P.O. BOX 247 PHILOMATH, OR 97370	Physical Address: P.O. BOX 247 PHILOMATH, OR 97370

ITEM 3. Policy Period: From 12:01 a.m. on June 12, 2015 (Inception Date) until cancelled.
(Standard Time at your mailing address)

ITEM 4. Coverages, Limits of Insurance and Deductibles:
Only Those Insuring Agreements That Are Designated With An "X" Are Included Under This Policy

	Limit of Insurance	Deductible Amount
<input checked="" type="checkbox"/> Insuring Agreement 1 – Employee Theft	\$ 60,000	\$ 100
<input type="checkbox"/> Insuring Agreement 2 – Employee Theft – Client Premises	\$ 0	\$ 0
<input type="checkbox"/> Insuring Agreement 3 – Computer And Funds Transfer Fraud	\$ 0	\$ 0
<input type="checkbox"/> Insuring Agreement 4 – Inside The Premises – <i>Money, Securities and Other Property</i>	\$ 0	\$ 0
<input type="checkbox"/> Insuring Agreement 5 – Outside The Premises – <i>Money, Securities and Other Property</i>	\$ 0	\$ 0
<input type="checkbox"/> Insuring Agreement 6 – Depositors Forgery or Alteration	\$ 0	\$ 0
<input type="checkbox"/> Insuring Agreement 7 – Credit, Debit Or Charge Card Forgery	\$ 0	\$ 0
<input checked="" type="checkbox"/> Insuring Agreement 8 – Money Orders And Counterfeit Currency	\$ 50,000	\$ 0
<input type="checkbox"/> Insuring Agreement 9 – Investigative Expenses	\$ 0	\$ 0
<input type="checkbox"/> Insuring Agreement 10 – Computer Systems Restoration Expenses	\$ 0	\$ 0
<input type="checkbox"/> Insuring Agreement 11 – Identity Recovery Expenses Reimbursement	\$ 0	\$ 0

SDIS CRIME COVERAGE



Philomath Fire and Rescue

2022 - 2023 Policy Year Comparison Report

Agent: WHA Insurance

Report displays contribution difference (changes) between 2022 and the 2023 renewal in an effort to provide a general idea of rating components that influence contributions.

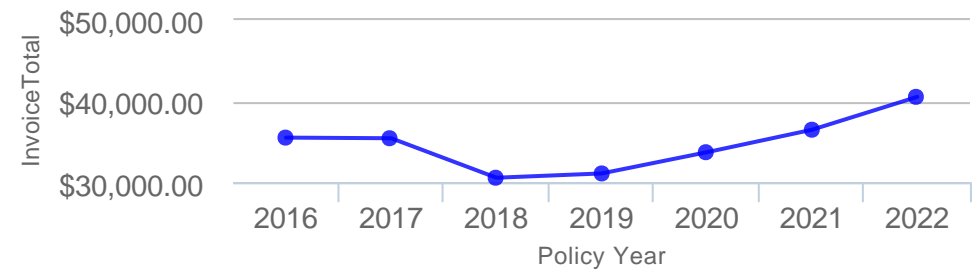
Coverage	2022 contribution	Change in exposures	2023 contribution	Total contribution change	Total % contribution change
General Liability	\$5,052	See Below	\$5,829	\$777	15.38%
Auto Liability	\$3,498	0	\$3,666	\$168	4.82%
Non-Owned Auto Liability	\$175		\$175	\$0	0.00%
Auto Physical Damage	\$17,097	\$0	\$17,865	\$768	4.49%
Non-Owned APD	\$0		\$0	\$0	
Property	\$10,210	\$228,183	\$10,671	\$461	4.51%
Earthquake	\$2,499	\$228,183	\$2,775	\$276	11.04%
Flood	\$1,194	\$228,183	\$1,314	\$120	10.05%
Equipment Breakdown	\$1,353	\$228,183	\$1,413	\$60	4.43%
Crime	\$0		\$0	\$0	
Total All Lines	\$41,078		\$43,708	\$2,630	6.40%

General Liability Exposure Comparison

Description	Last Year	This Year	Difference
2022-2023 Budgeted Materials and Supplies *	\$506,453	\$559,090	\$52,637
2022-2023 Budgeted Personal Services *	\$1,068,365	\$1,208,470	\$140,105
Events/Fundraisers - Alcohol Served	\$1	\$1	\$0
Number Of EMT's (Paid or Volunteer)	\$28	\$28	\$0

* Auto Liability Exposure = Number of Autos. Auto Physical Damage = Total Insured Automobile Values. Excess Liability = Materials and Supplies + Personal Services. Property and Boiler and Machinery = Total Insured Property Values.

Annual Contribution History



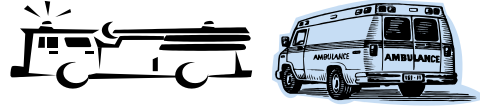
2023 Longevity Credit (see Longevity Credit Memo for details)

Amount: \$3,761

% Of Contribution: 8.60%

2018-2022 Net Loss Ratio = 13.32%

Best Practices	Year	% Credit
	2022	10.00%
	2023	10.00%



Serious Injury/Fatality

Emergency Contact List

<p>Oregon-OSHA (Death 8 hrs/Hospitalization 24 Hrs) Leave message to document time reported if after hours http://egov.oregon.gov/DCBS/</p>	503-378-3274	800-452-0311
<p>WHA Insurance Jeff Griffin: Home:541-344-1915 Cell:541-954-5707 Steve Silva: Office: 541-284-5116</p>	800-852-6140	541-342-4441
<p>Federal Public Safety Officers Benefit Act (PSOB) Fatality or Permanent Disability claims U.S. Dept of Justice Washington D.C www.ncjrs.org/pdffiles1/bja/fs000271.pdf (Please note: you must do timely blood draws.)</p>	202-307-0635	Fax (202) 514-5956
<p>Oregon Public Safety Officers Benefit Email: askpsob@usdoj.gov</p>	888-744-6513	
<p>Office of State Fire Marshal Oregon.sfm@state.or.us</p>	503-373-1540	
<p>Oregon Health Division Ambulance accidents only</p>	503-731-4011	Ext. 633
<p>Workers Compensation Insurance Special Districts Assoc of Oregon (sdao.com) SAIF (saif.com)</p>	800-305-1736 800-285-8525	
<p>Life, Accident & Sickness and Major Medical Insurance Company</p>	Call Insurance Agent	
<p>Oregon Fire Service Honor Guard</p>	State Commander Amanda Schmitt 503-869-8559	
<p>Department of Motor Vehicles</p>	Only if appropriate	
<p>Social Security Administration</p>	Only if appropriate	
<p>Disaster Property Losses: FEMA</p>	425-487-4604	



CONTACT US!

LOCAL OFFICE
(541) 342-4441
TOLL FREE
(800) 852-6140
FAX
(541) 484-5434

2930 CHAD DRIVE,
EUGENE OR 97408

www.WHAINSURANCE.com



Annual Service Options 2023

What We Do for You

WHA Insurance offers a number of services, including property evaluations, pre-OSHA inspections, bond assistance, and various trainings to assist your Public Entity with risk management. These services will augment the existing services that you may be receiving from the insurance carrier.



Call **541 342 4441**

WHA Insurance, Your Trusted Advisor



Professional Team

We believe that it's not enough to just be a professional in your District's field; we believe it is important to be passionate about your success.



Always Working for You

The WHA Insurance Team is always working around the clock for your District. These Service Options can be utilized anytime throughout the policy year.



Dynamic Service

Don't see a service you need? Please reach out to your Team today! We are always adding to our robust Service Options and want to hear about what we as your risk manager and insurance partner can do to be better for you!



We are Different!

Our goal has been to blend the highest level of insurance and risk management knowledge with a strong understanding of Special Districts' needs and unique language in order to offer a truly hands-on partnership.

About Us

WHA Insurance is a premier Northwest Risk Management and Insurance Consulting Agency that goes beyond your traditional insurance agency and consulting firm to work with and empower you. Each of our agents are specialist in their roles and the industries you work in.

WHA Insurance Agency

2930 Chad Drive
Eugene, OR 97408

29100 SW Town Center Loop W.
Suite 160
Wilsonville, OR 97070

Web : www.whainsurance.com

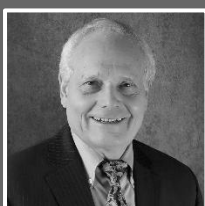
E-Mail : info@whainsurance.com

Call : 541 342 4441 (Fax) 541 484 5434

RISK MANAGEMENT

Risk Management Service	Service Requested	Date Assigned
Assist in developing and managing risk programs:		
Enterprise Risk Management		
Higher Reliability Organization		
Just Culture		
Continuous Improvement		
ASAP/SMS		
Identify and analyze insurable exposure		
Review the District's policy on risk tolerance and risk appetite		
Advise on marketplace & other insurance programs		
Market insurance coverage as appropriate		
Review endorsements and binders		
Renewal Questionnaire (update forms)		
Provide an annual policy and risk analysis		
Annual loss run analysis for P/C		
Provide an Annual Budget Projection Synopsis		
Review and issue certificates as needed		
Review past carrier marketing results and strategies		
Discuss marketing timeline and risk appetite for upcoming renewal		
Review past Board, Risk Management Team, and Safety Committee		
Review the current Risk Management Strategic Plan		
Physical inspection of all sites		
Assist in updating risk management objectives		
Review all policies after change in Agent of Record for accuracy		
Updates on OSHA Rules and Regulations		
Provide Comp Tip, Risk Alert, and/or Safety Check newsletters		

Your Risk Management Team



**Jeff
Griffin**

541 954 5707



**Nathan
Cortez**

541 284 5856



**Winslow
Cervantes**

541 284 5113

PROPERTY & LIABILITY

Property Services	Service Requested	Date Assigned
Ongoing review of property, inland marine, & equipment schedule		
Assessment of replacement valuations to meet District needs		
Custom and OSHA signage and label printing		
GIS evaluations, analysis, & projects (utilizes UAS & software)		
Identify and inventory miscellaneous tools and equipment		
Air Monitor, Anemometer, Dosimeter, & Moisture Tester		
Endoscope		
GFCI Receptacle & General Voltage Tester		
Impact Tester (playgrounds, etc.)		
IR Imager & Temperature Monitors		
Laser Measurement Equipment		
UAS (drone)		
180-deg/360-deg Video Camera		
Liability Services		
Obtain loss control reports from carriers		
Analyze board liability		
Review board minutes		
Analyze construction projects		
Analyze Cyber Liability To District Staff And 3rd Parties		
Review all employment related policies, practices, & trainings		
Contract review		
Auto Services		
Review and examine values of each vehicle for accuracy		
Cost Benefit Analysis of deductibles		
Analyze non-owned auto exposures		

Your Property, Liability, & Auto Team



Lorin Williams

541 284 5140



Nathan Cortez

541 284 5856



Steve Silva

541 284 5116

WORKERS' COMPENSATION

Workers' Compensation Services	Service Requested	Date Assigned
Experience Modifier Evaluation		
Nondisabling Claims Reimbursement analysis and advice		
Assistance prior to Unit Statistical Report Date		
Support safety committee activities		
Year-End Audit		
Updates on OSHA Rules and Regulations		
Budget forecasting for renewal premiums		
Claims Management		
Daily review of claims		
Monthly claim and loss ratio review		
Assistance with problem claims		
Open Claims Reviews		
Return to Work assistance		



Claims Support & Services

Our Team is always a phone call away when your staff need to submit a claim, legal or insurance notification, PIO support, staffing/equipment/resource needs to continue operations, or grief support – our Team is standing by for you.



Good Research

“Knowledge is Power” and the more one knows, the more one will be able to control events. Every day we stay up to date and in the know with relevant insurance and risk management topics for your industry so you and your staff can focus on what you do best.

Your Workers' Compensation Team



Jennifer King

541 284 5835



Christie Montero

541 284 5855



Betty Berry

541 284 5700

EMPLOYEE BENEFITS

Employee Benefits Services	Service Requested	Date Assigned
Health care legislation trainings		
Employee education		
Compliance assistance		
Third Party Administration		
Insurance market Access		
Strategic planning		
Benefit plan Analysis		
Client portal		
Human resources tools		
Online enrollment		
Voluntary benefits		
Key Man Life Insurance		
Buy/ Sell Agreement		
Coordinated coverage reviews		
Analytics to establish cost-efficiency and future cost projections		



Online Enrollment

All-in-One solution is a powerful tool that builds benefit administration and HR software for health insurance staff to manage benefits, onboarding, ACA, and more.

MyWave Elements

Online Portal

MyWave Elements provides you with a powerful online access point to everything you need – information, data, resources, and service.

Your Employee Benefits Team



Kim Nicholsen

541 284 5842



Rich Allm

541 284 5853



Andre Walker

541 284 5131

CRIME

Crime Services	Service Requested	Date Assigned
Evaluate digital systems, practices, and processes		
Help establish appropriate levels of coverage		
Develop safeguard of loss prevention techniques		
Review standard operating procedures		
Establish proper cyber security coverage		
Review all current property limits to meet District risk appetite		

Your Crime Team



Lorin Williams
541 284 5140



Nathan Cortez
541 284 5856

HEALTH, WELLNESS, & FITNESS

Health, Wellness, & Fitness Services	Service Requested	Date Assigned
InBody 270		
Body composition analyzer; delivers standard measurements like Percent Body Fat, Skeletal Muscle Mass, BMR, and more		
LION Intelligent Training System (I.T.S.)		
Live fire extinguisher training		
American Red Cross CPR, AED, & BLS		
CPR, AED, Jaw Thrust manikin, and Basic Life Support training kit (adult and infant)		
Pulse Oximeter & Blood Pressure Monitor Analysis & Charting		

Your Health, Wellness, & Fitness Team



Winslow Cervantes
541 284 5113

Serving Those That Serve

Mission

Our mission is to lead our industry by providing products and services that help our clients manage and protect their assets

Vision

We will continuously work to place our clients' interests over our own

Values

Accountability, Generosity, Positivity, Authenticity, Precision, Professionalism, Confidence, Innovation, Passion, Tolerance, Insight, Patience, Transparency, Integrity, Persistence, Experience

Eugene Office

2930 Chad Drive
Eugene, OR 97408

Wilsonville Office

29100 SW Town Center Loop W., Suite 160
Wilsonville, OR 97070

1-800-852-6140 | www.whainsurance.com





PHILOMATH FIRE & RESCUE

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

December 13, 2022



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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Management Representation Letter
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December 13, 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 December 13, 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

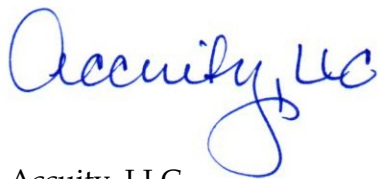
We applied certain limited procedures to the management's discussion and analysis, schedules of the District's proportionate share of the net pension liability/OPEB asset and District contributions, schedules of changes in OPEB medical benefit liability, and the Budget and Actual - General Fund, which 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, flowing style.

Accuity, LLC
December 13, 2022



December 13, 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*).



June 06, 2022

Lillee Rodriguez
Philomath Fire & Rescue
1035 Main Street
Philomath, OR 97370

Dear Lillee,

We are pleased to confirm our understanding of the services we are to provide to Philomath Fire & Rescue for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Philomath Fire & Rescue as of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Philomath Fire & Rescue's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Philomath Fire & Rescue's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable
3. Schedules of Funding Progress and Government Contributions, if applicable

The following RSI is required by the Governmental Accounting Standards Board and will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any

We have also been engaged to report on supplementary information other than RSI that accompanies Philomath Fire & Rescue's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any



2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, and the Minimum Standards for Audits of Oregon Municipal Corporations, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have not identified any significant risk(s) of material misstatement as a part of our audit planning.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to



maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the Government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Philomath Fire & Rescue's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Philomath Fire & Rescue in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes as previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.



Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions and other matters, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the GAAP (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the GAAP, (3) that the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing and will prepare schedules requested by us by the dates communicated directly to management.

We will provide copies of our reports to Philomath Fire & Rescue, however management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.



The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on September 28, 2022 and to issue our report no later than December 31, 2022. Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, or travel), will be \$9,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our audit of Philomath Fire & Rescue's financial statements. Our report will be addressed to management and those charged with governance of Philomath Fire & Rescue. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature and circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure.

The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator



shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator. Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Accuity, LLC

Glen Kearns
Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Philomath Fire & Rescue

Lillee Rodriguez
Lillee Rodriguez

06/15/2022
Date

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

This representation letter is provided in connection with your audit of the financial statements of Philomath Fire & Rescue, which comprise the respective financial position of the governmental activities, each major fund, and the remaining fund information as of June 30, 2022, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 6, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

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

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

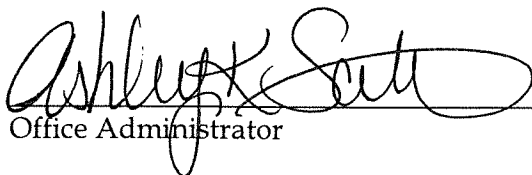
District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

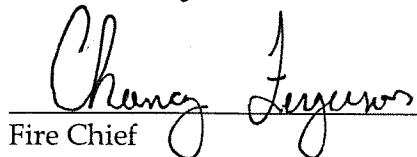
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related
31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
35. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. If any, special and extraordinary items are appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to the RSI:
- d. We acknowledge our responsibility for presenting the management's discussion and analysis, schedules of funding progress and employer contributions, schedules of the District's proportionate share of the net pension liability, and budgetary comparison information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the RSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
48. Expenditures of federal awards were below the \$750,000 threshold for the year ended June 30, 2022 and we were not required to have an audit in accordance with Title 2 U.S. Code of Federal Requirements (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).


Office Administrator

12-13-22
Date


Fire Chief

12-13-22
Date

PHILOMATH FIRE & RESCUE

Journal Entry

06/30/2022

Account	Description	Workpaper Reference	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			<u>5,938.00</u>	<u>5,938.00</u>	<u>0.00</u>
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			<u>327,895.87</u>	<u>327,895.87</u>	<u>0.00</u>
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			<u>21,262.50</u>	<u>21,262.50</u>	<u>0.00</u>
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			<u>28,116.00</u>	<u>28,116.00</u>	<u>-14,058.00</u>
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			<u>21,041.42</u>	<u>21,041.42</u>	<u>-20,128.77</u>
AJE06					
To book change to property taxes receivable and deferred					
100-011000	Accounts Receivable		0.00	2,109.13	

PHILOMATH FIRE & RESCUE
Journal Entry
06/30/2022

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
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 AND RESCUE
Benton County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2022



Accuity
Where accuracy meets integrity

CERTIFIED PUBLIC ACCOUNTANTS

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
3425 Southwood Drive
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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June 30, 2022

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Philomath Fire and Rescue
Philomath, Oregon 97370

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining fund information of Philomath Fire and Rescue, Benton County, Oregon, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of Philomath Fire and Rescue, Benton County, Oregon as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Philomath Fire and Rescue, Benton County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2022, the District adopted new accounting guidance: 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*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Philomath Fire and Rescue, Benton County, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Philomath Fire and Rescue, Benton County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Philomath Fire and Rescue, Benton County, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability for PERS and OPEB RHIA and District contributions, the schedules of changes in OPEB liability and related ratios, and the budgetary comparison information on pages 5 through 10, and 54 through 57, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability for PERS and OPEB RHIA and District contributions, the schedules of changes in OPEB liability and related ratios, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability for PERS and OPEB RHIA and District contributions, the schedules of changes in OPEB liability and related ratios, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Philomath Fire and Rescue, Benton County, Oregon's basic financial statements.

The accompanying individual nonmajor fund financial statements, if applicable, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual nonmajor fund financial statements, if applicable, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 13, 2022 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 

Glen O. Kearns, CPA

Albany, Oregon
December 13, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 \$1,024,323,272, 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 declining economy.
- We anticipate receiving \$16,000 in delinquent taxes, \$2,000 in interest, \$8,000 for public education income, \$170,000 for conflagration expenses, and \$42,795 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 2022-2023 will be \$46,779,638. The Urban renewal plan was renewed by the City in 2010 and was extended to 2030.
- 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 services.

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.

BASIC FINANCIAL STATEMENTS

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><u>\$ 2,699,693</u></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					
					1,334,020
Property taxes - general purposes					408,074
Property taxes - debt service					8,604
Investment earnings					<u>78,421</u>
Miscellaneous					
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	<u>\$ 63,980</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,980</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	<u>21,235</u>	<u>-</u>	<u>6,677</u>	<u>-</u>	<u>-</u>	<u>27,912</u>
FUND BALANCES						
Nonspendable	6,682	-	-	-	-	6,682
Restricted	-	-	50,808	-	-	50,808
Committed	-	169,117	-	65,964	5,938	241,019
Unassigned	<u>468,474</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468,474</u>
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

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.

PHILOMATH FIRE AND RESCUE
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.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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
Benton County, Oregon

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
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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:

	Beginning Balance	Increases	Decreases	Ending Balance
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	7,188,093	355,282	(41,106)	7,502,269
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	(2,655,568)	(315,621)	28,909	(2,942,280)
Total capital assets being depreciated, net	4,532,525	39,661	(12,197)	4,559,989
Governmental activities capital assets, net	\$ 4,569,288	\$ 39,661	\$ (12,197)	\$ 4,596,752

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
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	\$ 7,539,032	\$ (2,942,280)	\$ 4,596,752

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

Governmental activities	
Fire protection	\$ 315,621

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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.

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

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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	\$ 920,000	\$ 42,100	\$ 962,100	\$ 855,000	\$ 58,670	\$ 913,670

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	\$ 46,811	\$ 13,785	-	\$ 60,596

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:
	Nonmajor
	Funds
Transfers out:	
General Fund	\$ 52,100

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Benton County, Oregon

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	<u>468,474</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>468,474</u>
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.

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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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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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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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.

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

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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.

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

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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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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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
	<u> </u>	<u> </u>
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	<u>3,374</u>	<u>(60,869)</u>
Total (prior to post-MD contributions)	439,877	(672,304)
Contributions subsequent to the MD	<u>171,607</u>	<u>-</u>
Total (subsequent to post-MD contributions)	<u>\$ 611,484</u>	<u>\$ (672,304)</u>

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.

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

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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.

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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.

PHILOMATH FIRE AND RESCUE
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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	-

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

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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.

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

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

PHILOMATH FIRE AND RESCUE
Benton County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

<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 \$1,107 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 December 13, 2022, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

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	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
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	<u>-</u>	<u>(187)</u>	<u>(38)</u>	<u>(38)</u>	<u>(11)</u>
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	<u>56,435</u>	<u>56,435</u>	<u>21,986</u>	<u>78,421</u>	<u>-</u>	<u>78,421</u>
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	<u>520,360</u>	<u>643,360</u>	<u>(363,342)</u>	<u>280,018</u>	<u>-</u>	<u>280,018</u>
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

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		GAAP Basis
			Budget Basis	Adjustments	
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	<u>\$ 187,578</u>	<u>\$ (18,461)</u>	<u>\$ 169,117</u>	<u>\$ -</u>	<u>\$ 169,117</u>

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	Adjustments	GAAP Basis
REVENUES					
Investment earnings	\$ 1,000	\$ (732)	\$ 268	\$ -	\$ 268
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,000	(732)	268	-	268
Fund balance - beginning	<u>66,805</u>	<u>(1,109)</u>	<u>65,696</u>	<u>-</u>	<u>65,696</u>
Fund balance - ending	<u>\$ 67,805</u>	<u>\$ (1,841)</u>	<u>\$ 65,964</u>	<u>\$ -</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>-</u>	<u>52,100</u>	<u>-</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>	<u>(330)</u>	<u>74,470</u>	<u>-</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>

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		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Property taxes	\$ 396,147	\$ 5,250	\$ 401,397	\$ -	\$ 401,397
Investment earnings	<u>130</u>	<u>1,669</u>	<u>1,799</u>	<u>-</u>	<u>1,799</u>
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**



INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Philomath Fire and Rescue
Philomath, Oregon 97370

We have audited the basic financial statements of Philomath Fire and Rescue as of and for the year ended June 30, 2022 and have issued our report thereon dated December 13, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

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

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

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

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Authorized investment of surplus funds (ORS Chapter 294)

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

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

A. Excess of Expenditures Over Appropriations

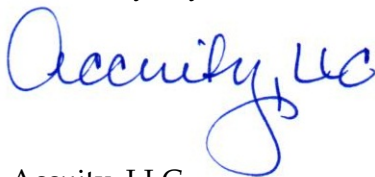
During the year, the District expended funds in excess of appropriations as follows:

<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

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered Philomath Fire and Rescue’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Philomath Fire and Rescue’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Philomath Fire and Rescue’s internal control over financial reporting.

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



Accuity, LLC
December 13, 2022



Summary of Revenues and Expenditures

Please refer to instructions on next page.

A. Municipal corporation information			
Municipality name:	Philomath Fire and Rescue		
Address line 1:	P.O. Box 247	Reporting period: From	07/01/2021
Address line 2:		To	06/30/2022
City, state, ZIP:	Philomath	OR	97370
Check if new address:	<input type="checkbox"/>	Report type:	Audit
If this is the final report, please enter the last date of operations:		Opinion issued:	Unmodified
		Basis of accounting:	GAAP

B. Financial statement audit – Reported deficiencies	
1. Regarding internal controls over financial reporting, how many significant deficiencies and material weaknesses were reported? <u>0</u>	3. How were deficiencies communicated? Check all that apply. <input type="checkbox"/> Report issued in accordance with Government Auditing Standards <input type="checkbox"/> Communication in accordance with Statements on Auditing Standards AU-C 265 "Communicating Internal Control Related Matters Identified in an Audit" <input type="checkbox"/> Other (specify communication): _____ <input checked="" type="checkbox"/> No deficiencies
2. Of those control deficiencies reported, how many resulted in the following: Accounting errors/Misstatements: <u>0</u> Noncompliance: <u>0</u>	Per OAR 162-010-0230, a copy must be filed with Secretary of State.

C. Summary of revenues and expenditures			
Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	2201362.	a. Expenditures from government-wide statement of activities:	1986325.
b. Fiduciary fund additions:		b. Fiduciary fund deductions:	
c. Gross revenues subtotal (a + b):	\$ 2,201,362	c. Gross expenditures subtotal (a + b):	\$ 1,986,325
d. Revenues of component units:		d. Component unit expenditures reported with primary government:	
e. Taxes, assessments and other collections to be distributed to other governments:		e. Turnovers to other municipal corporations:	
f. Exempt revenue subtotal (d + e):	\$ 0	f. Exempt expenditures subtotal (d + e):	\$ 0
g. Net revenues (c – f):	\$ 2,201,362	g. Net expenditures (c – f):	\$ 1,986,325

D. Filing fee:	\$ 250
-----------------------	---------------

E. Submitted by	
Auditor name: <u>Kori Sarrett, CPA</u>	Municipal license number: <u>1407</u>
Firm name: <u>Accuity, LLC</u>	Date: <u>12/28/2022</u>
Municipal contact name, title: <u>Ashley Scott, Office Administrator</u>	Municipal phone: <u>(541) 929-3002</u>

Submit: Click the "Submit" button on the right to submit this form via email. Save a copy for your records.

Submit

Within 30 days of delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Audits Division, and one copy must be delivered to the municipal corporation. If deficiencies are communicated in a separate letter or in a report issued in accordance with *Government Auditing Standards*, a copy of that communication must also be filed. (OAR 162-010-0230)

Instructions

Section A: Municipal corporation information

Type information or use drop-down menu to complete this section. Indicate new address by checking the box.

- **Report type:** Select Audit or Review
- **Opinion issued:** Select from unmodified, qualified, adverse, or disclaimer. If any opinion unit received other than unmodified, please identify that opinion type.
- **Basis of accounting:** Identify whether GAAP, cash, or modified cash basis statements are presented.

Section B: Financial statement audit – Reported deficiencies

B.1. How many significant deficiencies and material weaknesses were communicated?

Include the total number of *material weaknesses* and *significant deficiencies* reported in accordance with AU-C 265, ORS 297.466, and OAR 162-010-0230. Do not count “other matters” communicated.

If none were reported, insert a zero.

B.2. Of those control deficiencies reported, how many resulted in accounting errors/misstatements or noncompliance?

Most deficiencies relate to internal controls over financial reporting. Some control deficiencies might also directly result in accounting errors and misstatements or non-compliance. If any of the findings communicated resulted in accounting errors and misstatements or noncompliance, indicate the number of deficiencies included in the total for B.1 that also pertain to those categories.

B.3. How were deficiencies communicated?

Select the format used to communicate deficiencies to those charged with governance. Check all that apply. If no material weaknesses or significant deficiencies were communicated select No Deficiencies.

NOTE: If deficiencies are communicated (including other matters), the auditor shall file a copy of the communication with the Secretary of State within 30 days of delivering the report to the municipal corporation. (OAR 162-010-0230)

Section C: Summary of revenues and expenditures

Revenues/receipts and expenditures/disbursements information is derived from amounts reported for government-wide and fiduciary activities and on the basis of accounting used in the audited or reviewed financial statements.

Section D: Filing fee

The filing fee is based on net expenditures; section C, line g. Enter the fee based on the chart below:

Net expenditures over	Net expenditures do not exceed	Fee
\$ 0	\$ 50,000	\$ 20
\$ 50,000	\$ 150,000	\$ 40
\$ 150,000	\$ 500,000	\$ 150
\$ 500,000	\$ 1,000,000	\$ 200
\$ 1,000,000	\$ 5,000,000	\$ 250
\$ 5,000,000	\$ 10,000,000	\$ 300
\$ 10,000,000	\$ 50,000,000	\$ 350
\$ 50,000,000		\$ 400

ORS 297.485(1):

Net expenditures and/or disbursements

The filing fee shall be determined by the total **expenditures** made by the municipal corporation for any and all purposes during the calendar or fiscal year audited, except that **expenditures** for principal of bonded debt, principal of short-term loans, principal of warrants redeemed which were issued during prior audit periods, transfers or loans between funds and turnovers of taxes or other trust moneys to other municipal corporations shall not be included in the **total expenditures** upon which the amount of the fee is based.

Section E: Submitted by

Include the name of the licensed municipal auditor who performed the engagement and is submitting this form. Also include their title, firm name, and date this summary form was completed.

To submit: • Click the “Submit” button on page one to submit this form via email

• Save and email the completed form to municipalfilings.sos@oregon.gov or

• Print a hardcopy and mail to: Audits Division, 255 Capitol St NE, Ste 500, Salem, Oregon 97310-0720

PHILOMATH FIRE & RESCUE

December 12, 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 President Daphne Phillips at 15:00. Board members present included Vice President Rick Brand (via Zoom), Treasurer Ken Corbin, and Doug Edmonds. Joe Brier was not present. Staff present included Fire Chief Chancy Ferguson, Deputy Chief Rich Saalsaa and Administrative Assistant Ashley Scott.
- Guests: Volunteer President Andy Louden, Volunteer President Elect Dan Eddy, Hollis Holstein and Ted Baker both from Kings Valley Fire District Board.

II. CONSENT AGENDA

1. Minutes – November 14th, 2022- Approved with no changes or recommendations.
2. Bills- November reviewed and highlighted specific checks and expenditures by Administrative Assistant Scott. Approved by the Board.
3. Chief Vacation Hours- Included in the Board Packet. Reviewed and approved by the Board.

President Daphne Phillips motioned to approve Consent Agenda as presented. Seconded by Doug Edmonds. The motion passed 4-0.

III. PUBLIC COMMENT – None.

IV. STAFF REPORTS

1. Board Report
 - Review Board Calendar- Sign up now for SDAO Conference in February. Chief Evaluation details followed later in the meeting. Review Master Plan was moved to February Board Meeting.
2. Fire Chief – Ferguson’s Report was included in the Board Packet. All the items in the Chief’s Report were discussed. Union and Chief wanting to reallocate money from Fire & Life Safety Officer position to utilize to overtime budget.
3. DC Saalsaa – Run Statistics were included in the Board Packet. Deputy Chief discussed all the details associated with his report.
4. Board Secretary – Scott
 - Revenue/Expense Report for October and November were included in the Board Packet and discussed-

- Transition from Rodriguez to Scott- Board Packet expectations- access to accounts was discussed and other items to recognize when reviewing the voided checks and expenditures. Scott encouraged board members to continue asking questions and letting her know of any areas of improvement that are needed.
- Draft Audit Report included in Board Packet. The Board will get back to Admin Assistant Scott with any questions to have for the creators of the report. There will be a presentation soon after the first of the year. The Board expressed an interest in obtaining an Executive Report including the highlights of the report after it is approved.

V. REPRESENTATIVE REPORTS

1. Volunteer Association – Louden- Volunteer President Louden brought his report to the meeting- included in the finalized Board Packet. Items discussed included Election of Officers (President Louden introduced Volunteer President Elect Dan Eddy), Updating bylaws regarding membership status, Annual Awards, Volunteer Activity, Recruitment and retention, and Volunteer Status.
2. IAFF Local 4925 – Moser- No report submitted, absent from meeting.

VI. OLD BUSINESS

1. Lieutenant Job Description – 2nd Reading- The Board discussed the concern of including “One year with Philomath Fire & Rescue”- asked to check with SDAO regarding the inclusion of this statement. Remains at 2nd Reading.
2. Administrative Assistant Job Description – Final Reading- an amendment to section V. Minimum Requirements adding “May include, but not limited to” prior to list of all office equipment and software. Returns to 2nd Reading.
3. Cyber Security – DC Saalsaa- Cyber Security transition discussed. The Deputy Chief answered all questions and explained the next steps in moving forward with Riverstrong managing Cyber Security.
4. Resolution for a Local Option Levy- Edmonds and Brand to create the first draft of the resolution will be at the January meeting.

VII. NEW BUSINESS

1. Hoskins-Kings Valley Agreement Status Check-In- This item was moved to the forefront of the meeting. Chief Ferguson gave an update including the current understanding of the agreement and options that he and the HKV Fire Chief have discussed. Discussion of HKV Board representatives and PF&R Board occurred. A Letter of Transition will be drafted by Chief Ferguson and presented to both boards prior to their January meetings. This letter will include training and possible financial compensation in the future.
Edmonds made a motion for a Set Aside Letter to be written by Philomath Fire & Rescue staff and to be reviewed at the next meeting. Seconded by Phillips. Motion passed 4-0.
2. SDAO Conference Sign Up for February- sign up available now. Likely booking rooms at Holiday Inn in Bend.
3. Review Master Plan- In an interest of time, moved to February meeting.
4. Chief Evaluation- Board discussion included focusing on reasonable goals and a six-month checkpoint to be completed in February with the Chief. A full evaluation would happen in September and would be created by Phillips and Corbin.

5. Monroe Fire Department Purchase of 202 Contractor Trailer- Chief Ferguson discussed the request by Monroe Fire Department to purchase trailer. It was asked by the Board to contact the Wren Community Hall for a possible command station in case of an emergency in the future. Edmonds made a motion giving Chief Ferguson the authority to negotiate the terms of the sale with Monroe Fire Department and to report back at January's meeting to discuss the potential agreement with the Board. Seconded by Phillips. Motion passed 4-0.
6. Generator Purchase from Corvallis FD- Chief Ferguson discussed the acquisition of a generator from Corvallis that will be installed in the future (likely next budget year) at Station 203. Phillips made a motion to allow for the purchase of the Generator from Corvallis Fire Department utilizing funds from reserves. Seconded by Edmonds. Motion passed 4-0.
7. Review Strategic Planning Goals- Edmonds discussed the necessity of both a Master and Strategic Plans. Chief Ferguson discussed his understanding of the plans and recommended a direction to move forward in this process. Admin Assistant Scott requested both plans from a variety of Oregon Fire Departments and only received Strategic Plans from all that responded. Chief Ferguson will be meeting with staff soon to formulate a Vision Statement for our fire department and has asked the board for direction to accomplish this task. Phillips acknowledged the lack of staff currently to complete this task with a quick turnaround. The Chief did let the board know that newly hired Daytime Firefighter, Layne Converse, will be helping complete these plans as guidance is received from the Board.

VIII. ACTION ITEMS- None.

IX. NEXT MEETING – January 9, 2023

X. ADJOURNMENT- Meeting adjourned at 17:19.

Immediately Following Regular Session
Special Session Board Meeting

I. CALL TO ORDER/ROLL CALL- Special Session delayed until next month.

II. DISCUSSION- Ken Jones Effective Board Discussion- no discussion until January meeting.

IV. ADJOURNMENT- not applicable.

Board President- Daphne Phillips

Philomath Fire and Rescue Transaction by Account

December 2022

Type	Date	Name	Memo	Amount	Balance
Ordinary Income/Expense					
Expense					
6000 · Materials and Services					
6091 · Tuition Reimbursement					
Bill	12/19/2022	Jacob Bergstrom	Fall 2022 Tuition Reimbursement	1,839.69	1,839.69
Bill	12/21/2022	Cassidy Worthington-Lundgren	Fall 2022 Tuition Reimbursement	2,800.00	4,639.69
Bill	12/21/2022	Stephanie Vallancey Martinson	Fall 2022 Tuition Reimbursement	2,800.00	7,439.69
Bill	12/21/2022	Layne Converse	Fall 2022 Tuition Reimbursement	2,800.00	10,239.69
Bill	12/22/2022	Alexander Bradford	Fall 2022 Tuition Reimbursement	2,800.00	13,039.69
Bill	12/30/2022	Ryan Phan	Fall 2022 Tuition Reimbursement	2,257.26	15,296.95
Total 6091 · Tuition Reimbursement				15,296.95	15,296.95
6001 · Contracted Professional Service					
Bill	12/05/2022	Woods Aesculapian Quandary, LLC	Medical Director Fees for 2022	2,500.00	2,500.00
Bill	12/07/2022	Security Alarm Corp	3 Fire Services	167.72	2,667.72
Bill	12/07/2022	Security Alarm Corp	Alarm Monitoring Services- VOID Duplicat...	0.00	2,667.72
Bill	12/08/2022	Kamind IT, Inc.	January Microsoft 365	195.84	2,863.56
Bill	12/28/2022	Good Earth Pest Company	Pest Service- Every Other Month	71.00	2,934.56
Total 6001 · Contracted Professional Service				2,934.56	2,934.56
6010 · Office Supplies					
Bill	12/05/2022	OSCU 402518-73	HDMI Cables from Amazon	18.98	18.98
Bill	12/05/2022	Bimart Corporation	Command Strips	16.96	35.94
Bill	12/15/2022	Bimart Corporation	Phone Holder for CF Command Vehicle	15.49	51.43
Total 6010 · Office Supplies				51.43	51.43
6030 · Dues and Fees					
Check	12/06/2022	AsiFlex	Payroll Admin Fee	7.50	7.50
Bill	12/14/2022	Philomath Area Chamber of Comm...	Chamber of Commerce Membership	225.00	232.50
Total 6030 · Dues and Fees				232.50	232.50
6050 · Utilities					
Bill	12/01/2022	Culligan	Water Delivery	165.75	165.75
Bill	12/08/2022	Consumers Power Inc.	Daisy Dr Fire Pump	39.99	205.74
Bill	12/08/2022	Consumers Power Inc.	Priest Road Fire Pump	66.60	272.34
Bill	12/08/2022	Consumers Power Inc.	203- Power	156.09	428.43
Bill	12/09/2022	NW Natural	201- Natural Gas	283.07	711.50
Bill	12/14/2022	NW Natural	Gas Bill	762.78	1,474.28
Bill	12/22/2022	Pacific Power		655.08	2,129.36
Total 6050 · Utilities				2,129.36	2,129.36
6060 · Telephone, Pagers, Internet					
Bill	12/01/2022	Pioneer Telephone Cooperative	201- Telephone	243.54	243.54
Bill	12/01/2022	Alyrica	Nov 2022- Phones	592.86	836.40
Check	12/04/2022	AT&T Mobility	ESO Tablets	49.05	885.45
Bill	12/11/2022	Century Link	Telephone	128.50	1,013.95
Check	12/21/2022	Verizon	Inv #9922219173 Verizon	274.11	1,288.06
Total 6060 · Telephone, Pagers, Internet				1,288.06	1,288.06
6080 · Conference					
Bill	12/30/2022	OSCU 402518-73	PIO Work Group Lunch for Little Lois Cafe	1.67	1.67
Total 6080 · Conference				1.67	1.67
6090 · Education/Training					
Bill	12/15/2022	OSCU 402518-71	Chamber of Commerce Lunch Training- O...	30.00	30.00
Bill	12/20/2022	Daniel Eddy	Hotel, Meals, Mileage for Fire Officer 1 in ...	469.52	499.52
Total 6090 · Education/Training				499.52	499.52
6100 · Equipment Maintenance Agreement					
Check	12/15/2022	De Lage Landen Financial Service...	December 2022	152.50	152.50
Bill	12/31/2022	Ultrex	Contract Invoice	33.13	185.63
Total 6100 · Equipment Maintenance Agreement				185.63	185.63
6130 · Gas & Oil					
Bill	12/16/2022	Carson Oil	Fuel	542.33	542.33
Total 6130 · Gas & Oil				542.33	542.33
6150 · Radio Maintenance					
Bill	12/05/2022	My-Comm, Inc	Volume Knob	8.50	8.50
Total 6150 · Radio Maintenance				8.50	8.50

Philomath Fire and Rescue Transaction by Account

December 2022

Type	Date	Name	Memo	Amount	Balance
6160 · Equipment Maintenance					
Bill	12/27/2022	Valley Fire Control	Annual Fire Ext. Service	434.00	434.00
Total 6160 · Equipment Maintenance				434.00	434.00
6161 · Vehicle Maintenance					
Bill	12/01/2022	TWGW, Inc. dba Philomath Napa	Lamp Flange Kit	26.45	26.45
Bill	12/05/2022	OSCU 402518-71	Tahoe Belts and Throttle Repair at Nick's ...	904.52	930.97
Bill	12/07/2022	Nick's Auto Repair	2016 Ford F-350 Replace Fuel Filter	311.89	1,242.86
Bill	12/19/2022	TWGW, Inc. dba Philomath Napa	Deicer Spray	14.88	1,257.74
Bill	12/19/2022	TWGW, Inc. dba Philomath Napa	Taillight for 41	6.69	1,264.43
Bill	12/22/2022	Hughes Fire Equipment, Inc.	Fluids Test and PM Inspection	980.31	2,244.74
Bill	12/22/2022	Hughes Fire Equipment, Inc.	Annual NFPA & DOT Safety Inspections	587.13	2,831.87
Bill	12/28/2022	MPTV, Inc.	224 Charge Cord	71.67	2,903.54
Total 6161 · Vehicle Maintenance				2,903.54	2,903.54
6170 · Building Maint and Improvements					
Bill	12/22/2022	Advanced Environmental Systems	Damper Replacement at 201	1,233.00	1,233.00
Bill	12/26/2022	MPTV, Inc.	Sand Disc for Drywall Repairs	8.49	1,241.49
Total 6170 · Building Maint and Improvements				1,241.49	1,241.49
6180 · Grounds Maintenance					
Bill	12/22/2022	MPTV, Inc.	Ice Melter	22.36	22.36
Bill	12/26/2022	MPTV, Inc.	Cat Litter and Ice Melt	63.39	85.75
Total 6180 · Grounds Maintenance				85.75	85.75
6190 · Small Tools & Equipment					
Bill	12/30/2022	MPTV, Inc.	Fuel for Small Equipment	57.98	57.98
Total 6190 · Small Tools & Equipment				57.98	57.98
6200 · Supplies - Department					
Bill	12/01/2022	OSCU 402518-71	Bin Floor Mount	119.99	119.99
Bill	12/02/2022	TWGW, Inc. dba Philomath Napa	Oil	11.49	131.48
Total 6200 · Supplies - Department				131.48	131.48
6210 · Supplies - Medical					
Bill	12/01/2022	OSCU 402518-71	Bayer Chewable Aspirin	3.49	3.49
Bill	12/12/2022	Life Assist, Inc.	Mega Mover	277.60	281.09
Bill	12/20/2022	Industrial Welding Supply, Inc	Oxygen	20.00	301.09
Bill	12/21/2022	Life Assist, Inc.	Sensors and Dextrose	296.80	597.89
Total 6210 · Supplies - Medical				597.89	597.89
6220 · Supplies - Suppression					
Bill	12/05/2022	Corvallis Tool Company	Aluminum Tray	345.00	345.00
Bill	12/27/2022	PNW Emergency Equipment	Restocking fee for Returned Nozzle	152.74	497.74
Total 6220 · Supplies - Suppression				497.74	497.74
6250 · Uniforms					
Bill	12/05/2022	OSCU 402518-71	Work Shirts	55.78	55.78
Bill	12/15/2022	MES Northwest	Polos and Patches	114.46	170.24
Bill	12/18/2022	Fran Buster	Pants and Patches	55.00	225.24
Total 6250 · Uniforms				225.24	225.24
6270 · Volunteer - Activities					
Bill	12/02/2022	Jessica Olsen	December Volunteer Meeting	189.72	189.72
Bill	12/05/2022	Jessica Olsen	Safeway Salad Dressings for Dec Volunte...	4.98	194.70
Bill	12/05/2022	Jessica Olsen	Dollar Tree Award Paper and Frames for ...	6.25	200.95
Bill	12/05/2022	OSCU 402518-71	Add. Food for Volunteer Dec Mtg- Safeway	46.95	247.90
Bill	12/05/2022	Andy Louden`	Addl Food Supplies for Dec Meeting.	10.35	258.25
Bill	12/07/2022	P&M Services	Logo Design	240.00	498.25
Bill	12/14/2022	Phil Burkum	Reimbursement of Rowing Machine purcha...	750.00	1,248.25
Total 6270 · Volunteer - Activities				1,248.25	1,248.25

Philomath Fire and Rescue Transaction by Account

December 2022

Type	Date	Name	Memo	Amount	Balance
	6310 · Physical & Immunizations				
Bill	12/01/2022	Occupational Medicine Dept.	Immunizations for PA	54.50	54.50
	Total 6310 · Physical & Immunizations			54.50	54.50
	Total 6000 · Materials and Services			30,648.37	30,648.37
	Total Expense			30,648.37	30,648.37
	Net Ordinary Income			-30,648.37	-30,648.37
Net Income				-30,648.37	-30,648.37

Philomath Fire and Rescue

Balance Sheet by Class

As of December 31, 2022

Accrual Basis

	GO Bond 2016 - Capital Improvem	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	Unclassified	TOTAL
ASSETS								
Current Assets								
Checking/Savings								
1015 - Citizens Bank Checking	0.00	-223,093.70	520,995.07	-226,122.00	-48,241.00	-72,120.49	-185.00	-48,767.12
1000 - Petty Cash	0.00	0.00	50.00	0.00	0.00	0.00	0.00	50.00
1060 - Local Government Investment Foo	5,938.00	549,768.78	169,412.95	397,393.68	245,411.64	-31,642.00	0.00	1,336,283.05
1060 - OSU - Savings Account	0.00	0.00	11,061.83	0.00	0.00	0.00	327.72	11,409.55
Total Checking/Savings	5,938.00	326,675.08	701,539.85	171,271.68	197,170.64	-103,762.49	142.72	1,298,975.48
Accounts Receivable								
11000 - Accounts Receivable	0.00	0.00	54,150.19	0.00	0.00	0.00	570.00	54,720.19
Total Accounts Receivable	0.00	0.00	54,150.19	0.00	0.00	0.00	570.00	54,720.19
Other Current Assets								
1250 - Prepaid Assets	0.00	0.00	21,146.55	0.00	0.00	0.00	0.00	21,146.55
12100 - Inventory Asset	0.00	0.00	3,661.29	0.00	0.00	0.00	0.00	3,661.29
Total Other Current Assets	0.00	0.00	24,807.84	0.00	0.00	0.00	0.00	24,807.84
Total Current Assets	5,938.00	326,675.08	780,497.88	171,271.68	197,170.64	-103,762.49	712.72	1,378,603.51
TOTAL ASSETS	5,938.00	326,675.08	780,497.88	171,271.68	197,170.64	-103,762.49	712.72	1,378,603.51
LIABILITIES & EQUITY								
Liabilities								
Current Liabilities								
Accounts Payable								
2010 - Accounts Payable	0.00	0.00	16,726.05	0.00	0.00	0.00	-250.00	16,476.05
Total Accounts Payable	0.00	0.00	16,726.05	0.00	0.00	0.00	-250.00	16,476.05
Other Current Liabilities								
2070 - Deferred Taxes	0.00	0.00	20,331.45	0.00	0.00	0.00	0.00	20,331.45
2400 - Payroll Liabilities								
2132 - Oregon Transit Tax Withholding	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00
2100 - Wages Payable	0.00	0.00	26,662.99	0.00	0.00	0.00	0.00	26,662.99
2110 - Federal Income Tax Payable	0.00	0.00	-25,372.02	0.00	0.00	0.00	0.00	-25,372.02
2120 - FICA Payable	0.00	0.00	18,692.56	0.00	0.00	0.00	0.00	18,692.56
2125 - Medicare Payable	0.00	0.00	4,384.05	0.00	0.00	0.00	0.00	4,384.05
2130 - State Income Tax Payable	0.00	0.00	3,707.48	0.00	0.00	0.00	0.00	3,707.48
2131 - Works Benefit Fund Payable(WBF)	0.00	0.00	30.02	0.00	0.00	0.00	0.00	30.02
2140 - PERS Payable	0.00	0.00	13,008.66	0.00	0.00	0.00	0.00	13,008.66
2145 - OR Saving Growth 457 Payable	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00
2150 - Health Insurance Prem. Payable	0.00	0.00	-1,964.91	0.00	0.00	0.00	0.00	-1,964.91
2210 - Health Ins Prem Ded Pre Tax	0.00	0.00	-104.14	0.00	0.00	0.00	0.00	-104.14
2230 - Flexible Spending Account	0.00	0.00	1,169.33	0.00	0.00	0.00	0.00	1,169.33
2232 - Union Dues	0.00	0.00	692.64	0.00	0.00	0.00	0.00	692.64
Total 2400 - Payroll Liabilities	0.00	0.00	43,706.66	0.00	0.00	0.00	0.00	43,706.66
Total Other Current Liabilities	0.00	0.00	64,038.11	0.00	0.00	0.00	0.00	64,038.11
Total Current Liabilities	0.00	0.00	80,764.16	0.00	0.00	0.00	-250.00	80,514.16
Total Liabilities	0.00	0.00	80,764.16	0.00	0.00	0.00	-250.00	80,514.16
Equity								
3010 - Fund Balance	0.00	-125,338.17	-845,174.57	-1,029,007.62	-672,916.10	-335,582.41	0.00	-3,008,018.87
3200 - Unallocated Fund Balance	-299,453.00	123,643.59	1,149,411.03	1,030,551.60	674,169.54	338,019.62	327.72	3,014,670.40
Net Income	0.00	330,441.15	724,331.77	169,727.70	66,202.20	0.00	635.00	1,291,337.82
Total Equity	-299,453.00	328,746.57	1,028,568.23	171,271.68	67,455.64	437.51	962.72	1,297,889.35
TOTAL LIABILITIES & EQUITY	-299,453.00	328,746.57	1,109,332.39	171,271.68	67,455.64	437.51	712.72	1,378,603.51
UNBALANCED CLASSES	305,391.00	-2,071.49	-328,834.51	0.00	129,715.00	-104,200.00	0.00	-0.00

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

	GO Bond 2016 - Debt Services				General Fund		
	Jul - Dec 22	Budget	\$ Over Bud...	% of Budget	Jul - Dec 22	Budget	\$ Over Budget
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				35,979.17	170,000.00	-134,020.83
4050 · Public Education Income	0.00				5,705.00	8,000.00	-2,295.00
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	450,483.00	42,446.81
4010 · Delinquent Property Taxes	0.00				9,063.47	16,000.00	-6,936.53
4020 · Current Property Taxes	0.00				967,060.16	1,482,923.00	-515,862.84
4025 · Interest - Property Tax	0.00				3,711.42	2,000.00	1,711.42
4026 · Interest Income	245.84	0.00	245.84	100.0%	1,627.66	3,550.00	-1,922.34
4900 · Miscellaneous Income	0.00				370.00	42,795.00	-42,425.00
Total Income	348,535.07	0.00	348,535.07	100.0%	1,516,446.69	2,175,751.00	-659,304.31
Gross Profit	348,535.07	0.00	348,535.07	100.0%	1,516,446.69	2,175,751.00	-659,304.31
Expense							
9010 · Transfers	0.00				0.00	0.00	0.00
9000 · Unappropriated Ending Fund Bal	0.00				0.00	619,828.00	-619,828.00
5000 · Personnel Expenses	0.00				535,984.89	1,208,470.00	-672,485.11
6000 · Materials and Services	0.00				251,130.03	559,090.00	-307,959.97
7000 · Capital Outlay	18,093.92	0.00	18,093.92	100.0%	5,000.00		
Total Expense	18,093.92	0.00	18,093.92	100.0%	792,114.92	2,387,388.00	-1,595,273.08
Net Ordinary Income	330,441.15	0.00	330,441.15	100.0%	724,331.77	-211,637.00	935,968.77
Net Income	330,441.15	0.00	330,441.15	100.0%	724,331.77	-211,637.00	935,968.77

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

	General Fu... % of Budget	Building Reserve Fund			Equipment Reserve Fund			
		Jul - Dec 22	Budget	\$ Over Bud...	% of Budget	Jul - Dec 22	Budget	\$ Over Bud...
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	21.2%	0.00				0.00		
4050 · Public Education Income	71.3%	0.00				0.00		
4040 · Bond Income		0.00				0.00		
4000 · Carryover Fund Balance	109.4%	183,175.01	182,825.00	350.01	100.2%	65,963.98	65,838.00	125.98
4010 · Delinquent Property Taxes	56.6%	0.00				0.00		
4020 · Current Property Taxes	65.2%	0.00				0.00		
4025 · Interest - Property Tax	185.6%	0.00				0.00		
4026 · Interest Income	45.8%	610.69	0.00	610.69	100.0%	238.22	0.00	238.22
4900 · Miscellaneous Income	0.9%	0.00				0.00		
Total Income	69.7%	183,785.70	182,825.00	960.70	100.5%	66,202.20	65,838.00	364.20
Gross Profit	69.7%	183,785.70	182,825.00	960.70	100.5%	66,202.20	65,838.00	364.20
Expense								
9010 · Transfers	0.0%	0.00	25,000.00	-25,000.00	0.0%	0.00		
9000 · Unappropriated Ending Fund Bal	0.0%	0.00	825.00	-825.00	0.0%	0.00	1,281.00	-1,281.00
5000 · Personnel Expenses	44.4%	0.00				0.00		
6000 · Materials and Services	44.9%	0.00				0.00		
7000 · Capital Outlay		14,058.00	0.00	14,058.00	100.0%	0.00	0.00	0.00
Total Expense	33.2%	14,058.00	25,825.00	-11,767.00	54.4%	0.00	1,281.00	-1,281.00
Net Ordinary Income	-342.3%	169,727.70	157,000.00	12,727.70	108.1%	66,202.20	64,557.00	1,645.20
Net Income	-342.3%	169,727.70	157,000.00	12,727.70	108.1%	66,202.20	64,557.00	1,645.20

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01/04/23

Accrual Basis

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

	Equipment ...	Vehicle Reserve Fund			Total unclassified			
	% of Budget	Jul - Dec 22	Budget	\$ Over Bud...	% of Budget	Jul - Dec 22	Budget	\$ Over Bud...
Ordinary Income/Expense								
Income								
4043 · Bond Income - Bank Interest		0.00				0.00	0.00	0.00
4042 · Bond Income - Prop Tax Interest		0.00				0.00	0.00	0.00
4041 · Bond Income - Delinquent Taxes		0.00				0.00	0.00	0.00
4060 · Conflagration Income		0.00				0.00	0.00	0.00
4050 · Public Education Income		0.00				585.00	0.00	585.00
4040 · Bond Income		0.00				0.00	0.00	0.00
4000 · Carryover Fund Balance	100.2%	0.00				0.00	0.00	0.00
4010 · Delinquent Property Taxes		0.00				0.00	0.00	0.00
4020 · Current Property Taxes		0.00				0.00	0.00	0.00
4025 · Interest - Property Tax		0.00				0.00	0.00	0.00
4026 · Interest Income	100.0%	0.00	0.00	0.00	0.0%	0.00	0.00	0.00
4900 · Miscellaneous Income		0.00				50.00	0.00	50.00
Total Income	100.6%	0.00	0.00	0.00	0.0%	635.00	0.00	635.00
Gross Profit	100.6%	0.00	0.00	0.00	0.0%	635.00	0.00	635.00
Expense								
9010 · Transfers		0.00	4,960.00	-4,960.00	0.0%	0.00	0.00	0.00
9000 · Unappropriated Ending Fund Bal	0.0%	0.00	4,960.00	-4,960.00	0.0%	0.00	0.00	0.00
5000 · Personnel Expenses		0.00				0.00	0.00	0.00
6000 · Materials and Services		0.00				0.00	0.00	0.00
7000 · Capital Outlay	0.0%	0.00				0.00	0.00	0.00
Total Expense	0.0%	0.00	9,920.00	-9,920.00	0.0%	0.00	0.00	0.00
Net Ordinary Income	102.5%	0.00	-9,920.00	9,920.00	0.0%	635.00	0.00	635.00
Net Income	102.5%	0.00	-9,920.00	9,920.00	0.0%	635.00	0.00	635.00

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Accrual Basis

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

	Total uncla... % of Budget	TOTAL			
		Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4043 · Bond Income - Bank Interest	0.0%	-491.49	0.00	-491.49	100.0%
4042 · Bond Income - Prop Tax Interest	0.0%	1,669.84	0.00	1,669.84	100.0%
4041 · Bond Income - Delinquent Taxes	0.0%	2,734.00	0.00	2,734.00	100.0%
4060 · Conflagration Income	0.0%	35,979.17	170,000.00	-134,020.83	21.2%
4050 · Public Education Income	100.0%	6,290.00	8,000.00	-1,710.00	78.6%
4040 · Bond Income	0.0%	280,964.00	0.00	280,964.00	100.0%
4000 · Carryover Fund Balance	0.0%	805,481.68	699,146.00	106,335.68	115.2%
4010 · Delinquent Property Taxes	0.0%	9,063.47	16,000.00	-6,936.53	56.6%
4020 · Current Property Taxes	0.0%	967,060.16	1,482,923.00	-515,862.84	65.2%
4025 · Interest - Property Tax	0.0%	3,711.42	2,000.00	1,711.42	185.6%
4026 · Interest Income	0.0%	2,722.41	3,550.00	-827.59	76.7%
4900 · Miscellaneous Income	100.0%	420.00	42,795.00	-42,375.00	1.0%
Total Income	100.0%	2,115,604.66	2,424,414.00	-308,809.34	87.3%
Gross Profit	100.0%	2,115,604.66	2,424,414.00	-308,809.34	87.3%
Expense					
9010 · Transfers	0.0%	0.00	29,960.00	-29,960.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.0%	0.00	626,894.00	-626,894.00	0.0%
5000 · Personnel Expenses	0.0%	535,984.89	1,208,470.00	-672,485.11	44.4%
6000 · Materials and Services	0.0%	251,130.03	559,090.00	-307,959.97	44.9%
7000 · Capital Outlay	0.0%	37,151.92	0.00	37,151.92	100.0%
Total Expense	0.0%	824,266.84	2,424,414.00	-1,600,147.16	34.0%
Net Ordinary Income	100.0%	1,291,337.82	0.00	1,291,337.82	100.0%
Net Income	100.0%	1,291,337.82	0.00	1,291,337.82	100.0%

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

	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Unclassified	TOTAL
Ordinary Income/Expense						
Income						
4043 · Bond Income - Bank Interest	-491.49	0.00	0.00	0.00	0.00	-491.49
4042 · Bond Income - Prop Tax Interest	1,669.84	0.00	0.00	0.00	0.00	1,669.84
4041 · Bond Income - Delinquent Taxes	2,734.00	0.00	0.00	0.00	0.00	2,734.00
4060 · Conflagration Income	0.00	35,979.17	0.00	0.00	0.00	35,979.17
4050 · Public Education Income	0.00	5,705.00	0.00	0.00	585.00	6,290.00
4040 · Bond Income	280,964.00	0.00	0.00	0.00	0.00	280,964.00
4000 · Carryover Fund Balance	63,412.88	492,929.81	183,175.01	65,963.98	0.00	805,481.68
4010 · Delinquent Property Taxes	0.00	9,063.47	0.00	0.00	0.00	9,063.47
4020 · Current Property Taxes	0.00	967,060.16	0.00	0.00	0.00	967,060.16
4025 · Interest - Property Tax	0.00	3,711.42	0.00	0.00	0.00	3,711.42
4025 · Interest Income						
4027 · Interest - Citizens Bank & OSU	0.00	27.56	0.00	0.00	0.00	27.56
4030 · Investments - LGIP	245.84	1,461.48	610.69	238.22	0.00	2,556.23
4026 · Interest Income - Other	0.00	138.62	0.00	0.00	0.00	138.62
Total 4026 · Interest Income	245.84	1,627.66	610.69	238.22	0.00	2,722.41
4900 · Miscellaneous Income	0.00	370.00	0.00	0.00	50.00	420.00
Total Income	348,535.07	1,516,446.69	183,785.70	66,202.20	635.00	2,115,604.66
Gross Profit	348,535.07	1,516,446.69	183,785.70	66,202.20	635.00	2,115,604.66
Expense						
5000 · Personnel Expenses						
5131 · Non-Union Overtime Wages	0.00	37.08	0.00	0.00	0.00	37.08
5136 · Conflagration Wages	0.00	36,803.30	0.00	0.00	0.00	36,803.30
5100 · Fire Chief Wages	0.00	85,286.04	0.00	0.00	0.00	85,286.04
5105 · Deputy Chief Wages	0.00	36,907.50	0.00	0.00	0.00	36,907.50
5110 · Admin Asst Wages	0.00	27,666.30	0.00	0.00	0.00	27,666.30
5120 · Fire & Life Safety Officer Wage	0.00	25,774.64	0.00	0.00	0.00	25,774.64
5125 · Firefighter Wages	0.00	112,651.56	0.00	0.00	0.00	112,651.56
5130 · Overtime Wages	0.00	28,088.24	0.00	0.00	0.00	28,088.24
5135 · Extra Hire	0.00	16,672.30	0.00	0.00	0.00	16,672.30
5405 · Employers FICA	0.00	6,335.99	0.00	0.00	0.00	6,335.99
5410 · Employers Medicare	0.00	1,481.80	0.00	0.00	0.00	1,481.80
5430 · PERS - Employe	0.00	81,820.10	0.00	0.00	0.00	81,820.10
5431 · PERS - Pickup 6%	0.00	20,228.06	0.00	0.00	0.00	20,228.06
5440 · Health Insurance	0.00	56,231.98	0.00	0.00	0.00	56,231.98
Total 5000 · Personnel Expenses	0.00	535,984.89	0.00	0.00	0.00	535,984.89
6000 · Materials and Services						
6205 · Supplies - Residences						
6205-3 · Supplies - Residence - 203	0.00	11.94	0.00	0.00	0.00	11.94
6205-1 · Supplies - Residence - 201	0.00	272.79	0.00	0.00	0.00	272.79
Total 6205 · Supplies - Residences	0.00	284.73	0.00	0.00	0.00	284.73
6901 · Cost of Goods Sold	0.00	7.10	0.00	0.00	0.00	7.10
6216 · Supplies - FA/CPR Education	0.00	5,033.70	0.00	0.00	0.00	5,033.70
6091 · Tuition Reimbursement	0.00	23,698.70	0.00	0.00	0.00	23,698.70
6001 · Contracted Professional Service	0.00	58,379.27	0.00	0.00	0.00	58,379.27
6010 · Office Supplies	0.00	2,462.08	0.00	0.00	0.00	2,462.08
6011 · Postage/Shipping	0.00	490.17	0.00	0.00	0.00	490.17
6020 · Insurance and Bond	0.00	40,513.41	0.00	0.00	0.00	40,513.41
6030 · Dues and Fees	0.00	6,879.20	0.00	0.00	0.00	6,879.20
6040 · Publications and Elections	0.00	495.60	0.00	0.00	0.00	495.60
6042 · Marketing Program New Recruits	0.00	92.65	0.00	0.00	0.00	92.65
6050 · Utilities	0.00	14,023.01	0.00	0.00	0.00	14,023.01
6060 · Telephone, Pagers, Internet	0.00	10,276.21	0.00	0.00	0.00	10,276.21
6070 · Travel	0.00	2,326.02	0.00	0.00	0.00	2,326.02
6080 · Conference	0.00	618.67	0.00	0.00	0.00	618.67
6090 · Education/Training	0.00	2,118.94	0.00	0.00	0.00	2,118.94
6100 · Equipment Maintenance Agreement	0.00	1,365.63	0.00	0.00	0.00	1,365.63
6130 · Gas & Oil	0.00	13,743.95	0.00	0.00	0.00	13,743.95
6150 · Radio Maintenance	0.00	8.50	0.00	0.00	0.00	8.50
6160 · Equipment Maintenance	0.00	4,453.37	0.00	0.00	0.00	4,453.37
6161 · Vehicle Maintenance	0.00	16,421.66	0.00	0.00	0.00	16,421.66
6170 · Building Maint and Improvements	0.00	10,779.88	0.00	0.00	0.00	10,779.88
6180 · Grounds Maintenance	0.00	170.67	0.00	0.00	0.00	170.67
6190 · Small Tools & Equipment	0.00	311.87	0.00	0.00	0.00	311.87
6200 · Supplies - Department	0.00	2,632.24	0.00	0.00	0.00	2,632.24
6210 · Supplies - Medical	0.00	7,183.83	0.00	0.00	0.00	7,183.83
6215 · Supplies - Prevention	0.00	809.34	0.00	0.00	0.00	809.34
6220 · Supplies - Suppression	0.00	957.37	0.00	0.00	0.00	957.37
6240 · Supplies - Consumables	0.00	292.54	0.00	0.00	0.00	292.54
6250 · Uniforms	0.00	14,352.51	0.00	0.00	0.00	14,352.51

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

	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Unclassified	TOTAL
6270 · Volunteer - Activities	0.00	2,571.28	0.00	0.00	0.00	2,571.28
6310 · Physical & Immunizations	0.00	3,466.50	0.00	0.00	0.00	3,466.50
6320 · Community Involvement	0.00	717.99	0.00	0.00	0.00	717.99
6900 · Miscellaneous Expense	0.00	3,191.44	0.00	0.00	0.00	3,191.44
Total 6000 · Materials and Services	0.00	251,130.03	0.00	0.00	0.00	251,130.03
7000 · Capital Outlay						
7130 · Capital Outlay - Bond						
7133 · Facilities	0.00	5,000.00	0.00	0.00	0.00	5,000.00
7130 · Capital Outlay - Bond - Other	18,093.92	0.00	0.00	0.00	0.00	18,093.92
Total 7130 · Capital Outlay - Bond	18,093.92	5,000.00	0.00	0.00	0.00	23,093.92
7110 · Capital Outlay - Building	0.00	0.00	14,058.00	0.00	0.00	14,058.00
Total 7000 · Capital Outlay	18,093.92	5,000.00	14,058.00	0.00	0.00	37,151.92
Total Expense	18,093.92	792,114.92	14,058.00	0.00	0.00	824,266.84
Net Ordinary Income	330,441.15	724,331.77	169,727.70	66,202.20	635.00	1,291,337.82
Net Income	330,441.15	724,331.77	169,727.70	66,202.20	635.00	1,291,337.82

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

Beginning Balance as of September 1, 2022	219.5	121.69
--	-------	--------

	Sick Leave	Vacation
July		

	Sick Leave	Vacation
August		

September		
accrual	8	8
taken	0	0
balance	227.5	129.69

October		
accrual	8	10
taken	0	0
balance	235.5	139.69

	Sick Leave	Vacation
November		
accrual	8	10
taken	0	0
balance	243.5	149.69

	Sick Leave	Vacation
December		
accrual	8	10
taken	0	0
balance	251.5	159.69

January		
accrual	8	10
taken		
balance	259.5	169.69

February		
accrual	8	10
taken		
balance	267.5	179.69

	Sick Leave	Vacation
March		
accrual	8	10
taken		
balance	275.5	189.69

	Sick Leave	Vacation
April		
accrual	8	10
taken		
balance	283.5	199.69

May		
accrual	8	10
taken		
balance	291.5	209.69

June		
accrual	8	10
taken		
balance	299.5	219.69

Philomath Fire & Rescue Annual Board Calendar

January	February	March	April	May	June
Review Master Plan	Appreciation Dinner	Appoint Budget Committee - Effective 04/01	Annual Board Self-Appraisal	Budget Committee Meeting	Budget Hearing
Budget Preparation Begins	May Election - Remind Board Members to File	Wage, Benefits, COLA Recommendations - Motion to accept	Review Civil Service Minutes		Civil Service Appointment Review
Audit Presentation - Motion to Accept Audit	Appoint Budget Officer	Chief Check-In	Review Strategic Plan		Review Standard of Coverage
Review Civil Service Minutes	Set Budget Calendar				Review Board Docs for Disposal
Review Strategic Plan	SDAO Conference				
	Review Master Plan				
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 Evaluation - Gather Info	Chief's Final Eval, Goals & Contract	Review Civil Service Minutes	SDAO Conference reminder	
Swear In New Board Members			Review Strategic Plan	Resolution for Local Option Levy	
State and Approve Meeting Day & Time					
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

January 09, 2023

Personnel:

- 1 Staff Member is off duty for FMLA leave. Return to Duty Date should be around the middle of the month.
- 1 Staff member was on light duty for 3 days post a back injury sustained while at work.

Union Communications:

- We are working with the Union to update the job descriptions to better meet the needs of the department.

Training Activities:

- We are in the planning phase of a Linn Benton Firefighter I academy for early spring 2023.

Apparatus/Equipment:

The yearly periodic maintenance/ NFPA inspection process has started this month.

251 (Ladder Truck) sustained body damage by Hughes Fire Equipment During the inspection process, they are working on scheduling the repair.

There was an incident involving two of our volunteer's vehicles occurring on the pad in front of station 203 during the Ice storm. This incident occurred while crews were responding to an incident. We are working with SDIS insurance to clarify responsibility and coverage.



Philomath Fire & Rescue

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

Building Update:

- Sheetrock repairs have been completed in the new office area; we will be painting shortly.

Community Involvement/Meetings:

- Ashley and I attended the Chamber of Commerce Lunch and learned about the Paid Oregon Leave act that is coming into effect shortly.
- Staff continue to seek ways to promote volunteering opportunities to the community including the Civil Service Commission.
- Chief Officers met with the Chief Officers of Blodgett and Kings Valley Fire Departments to discuss future response and training plans. We will be meeting with Corvallis FD on January 18 to discuss the same topics.

Major Incidents:

- Ice Storm: Proved to be relatively uneventful excluding a response to Monroe for a possible structure fire, and a few ground-level falls.
- Wind Event: Created 7 calls for service within about a 20-minute period with a total of 10 calls related to the wind incident.
- Monroe had a second alarm structure fire, we responded with Engines 231 and 233, and a Chief Officer.

Respectfully submitted,

Chief Ferguson

**Report to the Board of Directors
09 January 2023
DC Rich Saalsaa**

Statistics for December 2023

Total calls: 975 * New record *
Fire calls: 230 (24%)
EMS Calls: 745 (76%)
Calls as of Dec 2021: 975 (YOY: +13.8%, Since 2012: 75.4%)

Significant calls:

We had a third month of over 100 calls and set a new monthly record at 103.

Week of 12/16-12/22 saw ice storm

Week of 12/23-12/30 saw wind event

12/22 Flue Fire Gentry St

12/31 Residential Structure Fire in Monroe; we responded with 231 (4 personnel), 233 (two personnel), and 216 as the Safety Officer for the incident. We had a crew of three persons at Station 201 for standby.

Breakdown of calls for the year by area:

Station 201 RURAL	217
Station 201 W. City	272
Station 201 E. City	239
Station 202	39
Station 203	65
Adair	0
Alsea	11
Blodgett	27
CFD	32
Conflagration	1
Kings Valley	29
Lincoln Co	10
Marys Peak	13
Misc Mutual Aid	3
Monroe	17
Total	975

Two calls within 20 minutes: 51 (same as last year)

Two calls within 10 minutes: 20

Three calls within 20 minutes: 5

Respectfully submitted,

DC Rich Saalsaa

Philomath Fire & Rescue

Year End Statistics Narrative – 2022

Philomath Fire & Rescue completed another year of serving our community by responding to 975 calls of service. This represents a 13.8% increase in the number of calls we responded to from the year before and a 75.4% increase over the last 10 years. This was the highest recorded year for responses. We also experienced 3 months of over 100 calls of service – we have never had that many calls in a month since keeping records. We can manage this call volume thanks to the six career staff, six resident volunteers, and the 23 men and women volunteers of the Department. A breakdown of our calls for service:

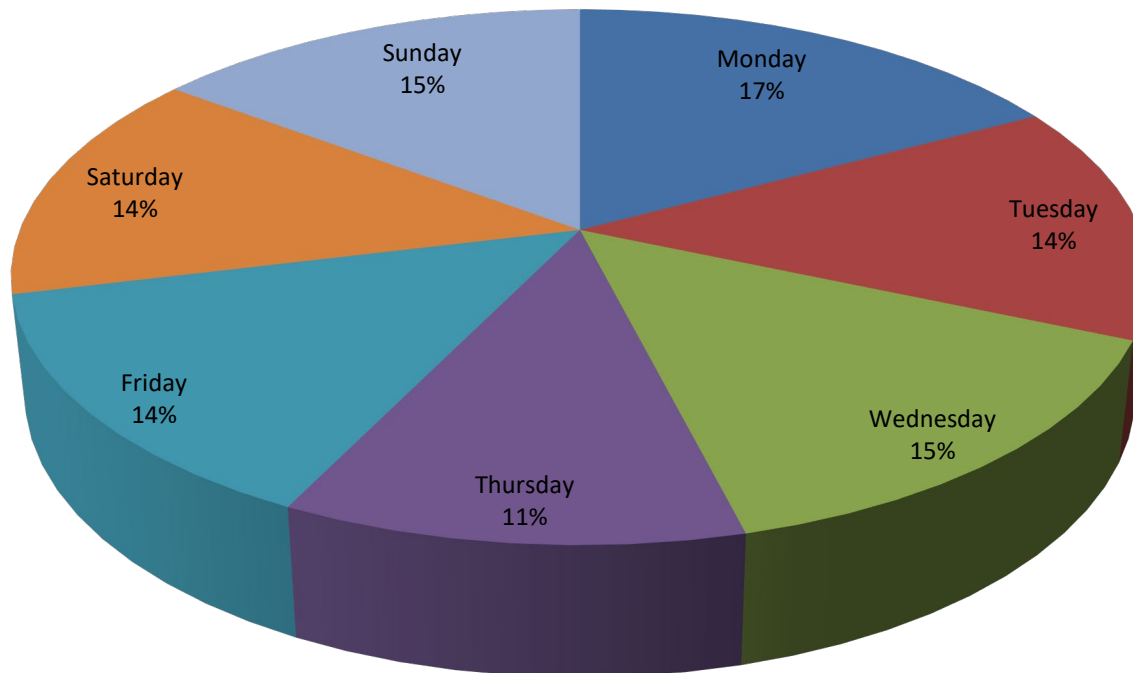
- 745 Medical calls (76% of the total call volume, up from than the 671 calls the year before)
- 230 Fire calls (24% of the call volume, up from the 207 calls the year before)
- The majority of our calls are in the west (of 19th Street) side of the City of Philomath: 272, 28%
- East Philomath: 239, 25%
- County area within 3 miles of the City: 217, 22%
- Inavale area: 65, 7%
- Wren area: 39, 4%
- Aid to other departments (including conflagrations): 143, 14% (a decrease from last year)

Our Department covers the western portion of Benton County for motor vehicle crashes, and we have responded into Lincoln County as well as automatic aid to Blodgett and Kings Valley. We also respond to conflagration declared fires in Oregon.

This year, we saw the on-going construction of new subdivisions: (Quail Glenn/Habitat, Millpond, and Newton Creek. We also have a large construction project for Lepman (self-storage, flex offices, RV park) and Alyrica, both off of N 19th St.

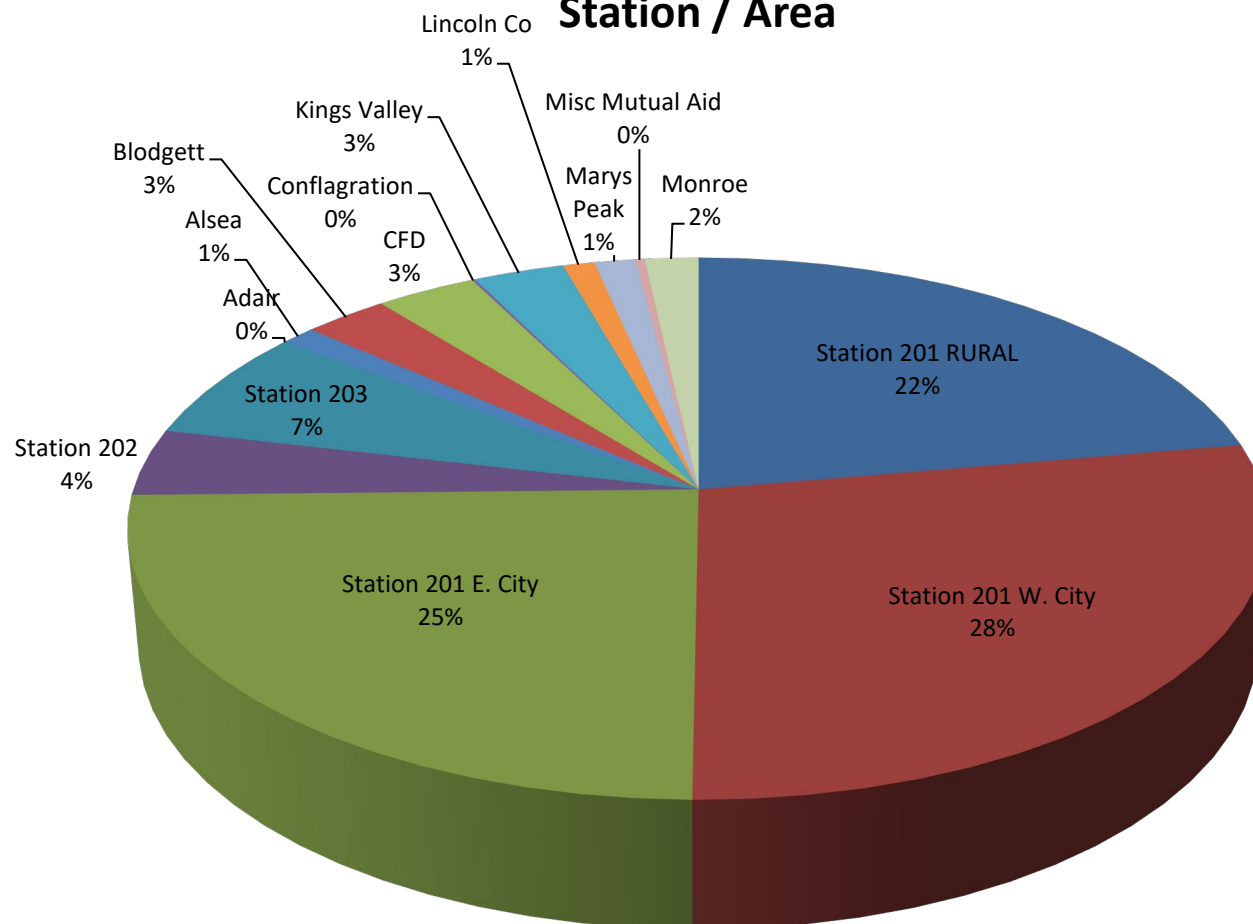
In addition to fire and EMS calls, Philomath Fire & Rescue also manages public education and fire & life safety initiatives. Because of the COVID restrictions, overall public outreach was reduced. In 2022, we taught CPR/First Aid to 214 people (double that of last year and we are now an AHA Training Site), had seven participants in the Emergency Medical Responder 10-week course (including personnel from other Benton, Linn, and Lincoln County Departments), conducted 112 business inspections, as well as Plans Review/Access and Water Supply evaluations for 164 residences and businesses. In all, 1,987 people were interacted with for a total of 384.5 staff hours of community involvement.

Day of the week

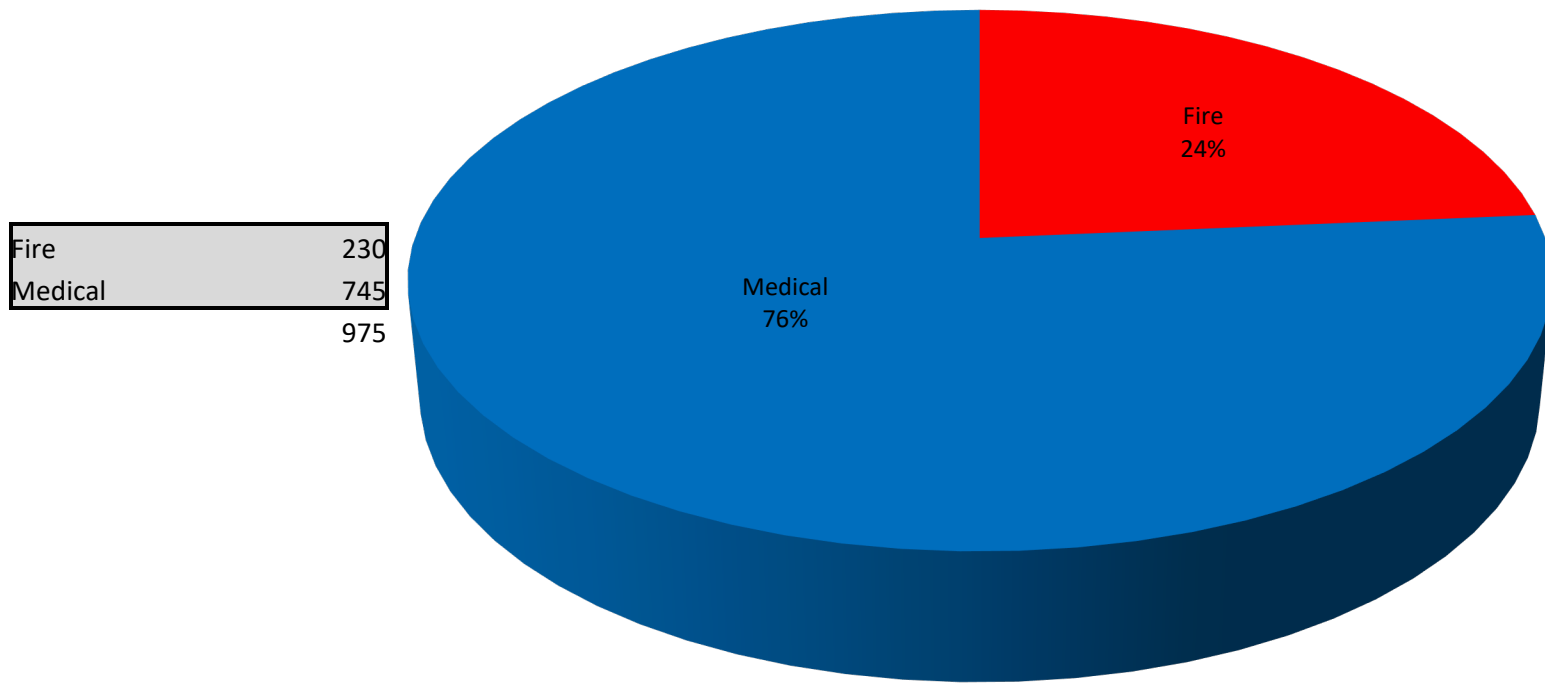


Station / Area

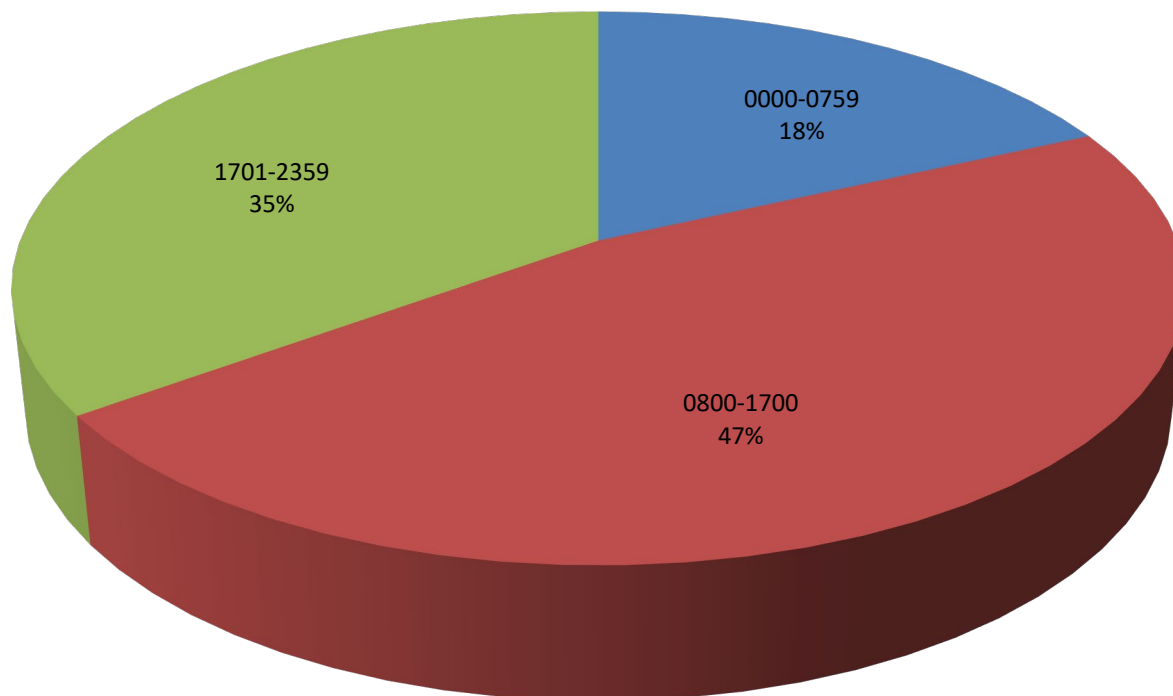
Station 201 RURAL	217
Station 201 W. City	272
Station 201 E. City	239
Station 202	39
Station 203	65
Adair	0
Alsea	11
Blodgett	27
CFD	32
Conflagration	1
Kings Valley	29
Lincoln Co	10
Marys Peak	13
Misc Mutual Aid	3
Monroe	17
Total	975



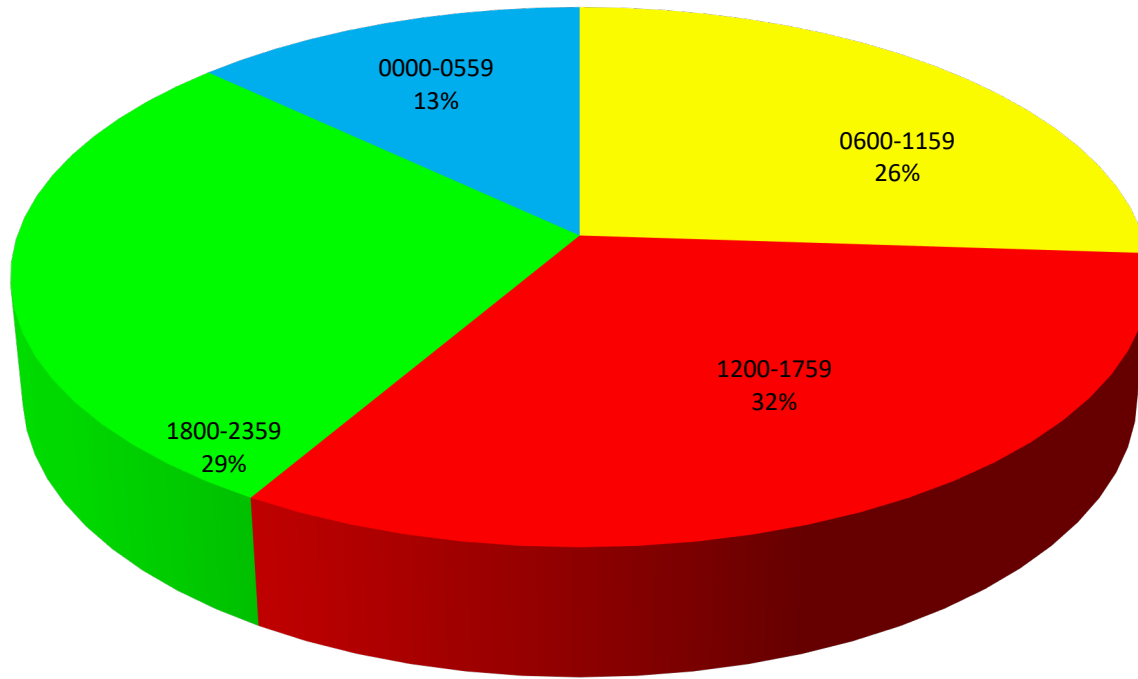
Medical Vs. Fire



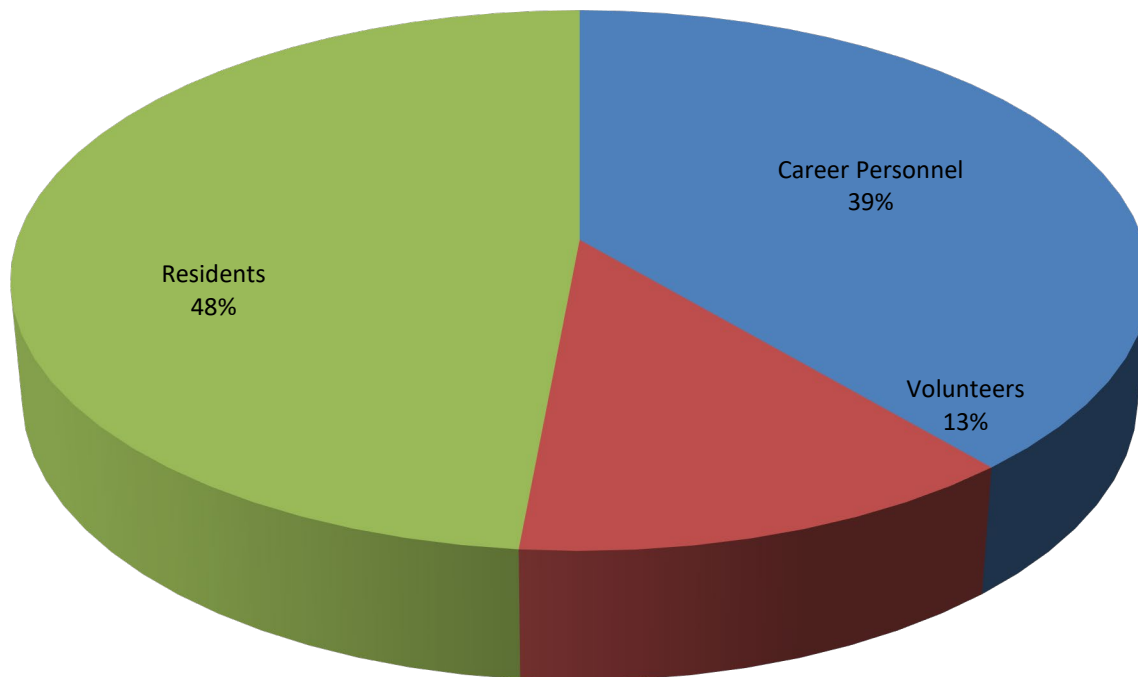
Hours covered by staff



Time of day



Personnel on Scene

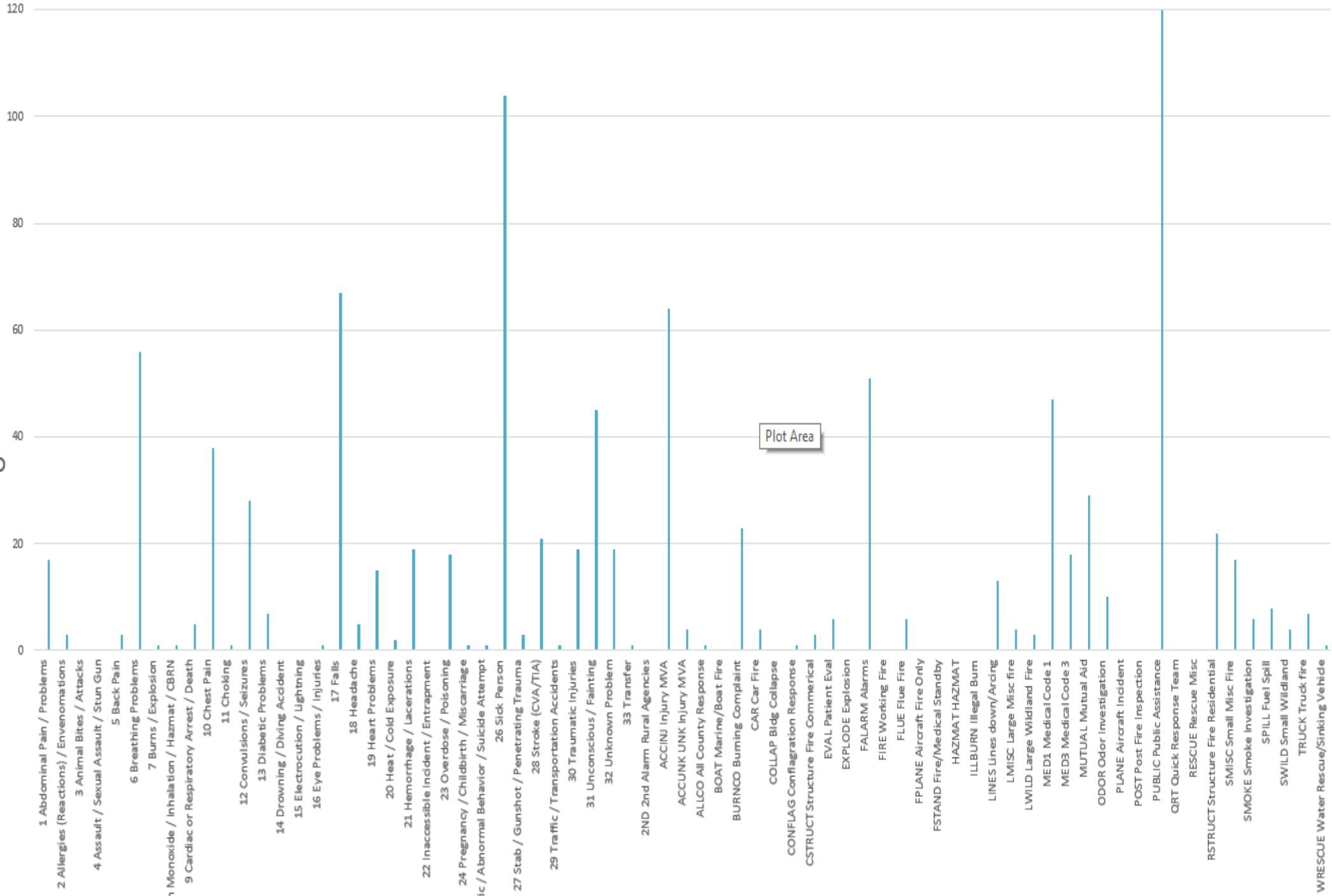


Career Personnel	1.54
Volunteers	0.50
Residents	1.93

Number of back-to-back calls

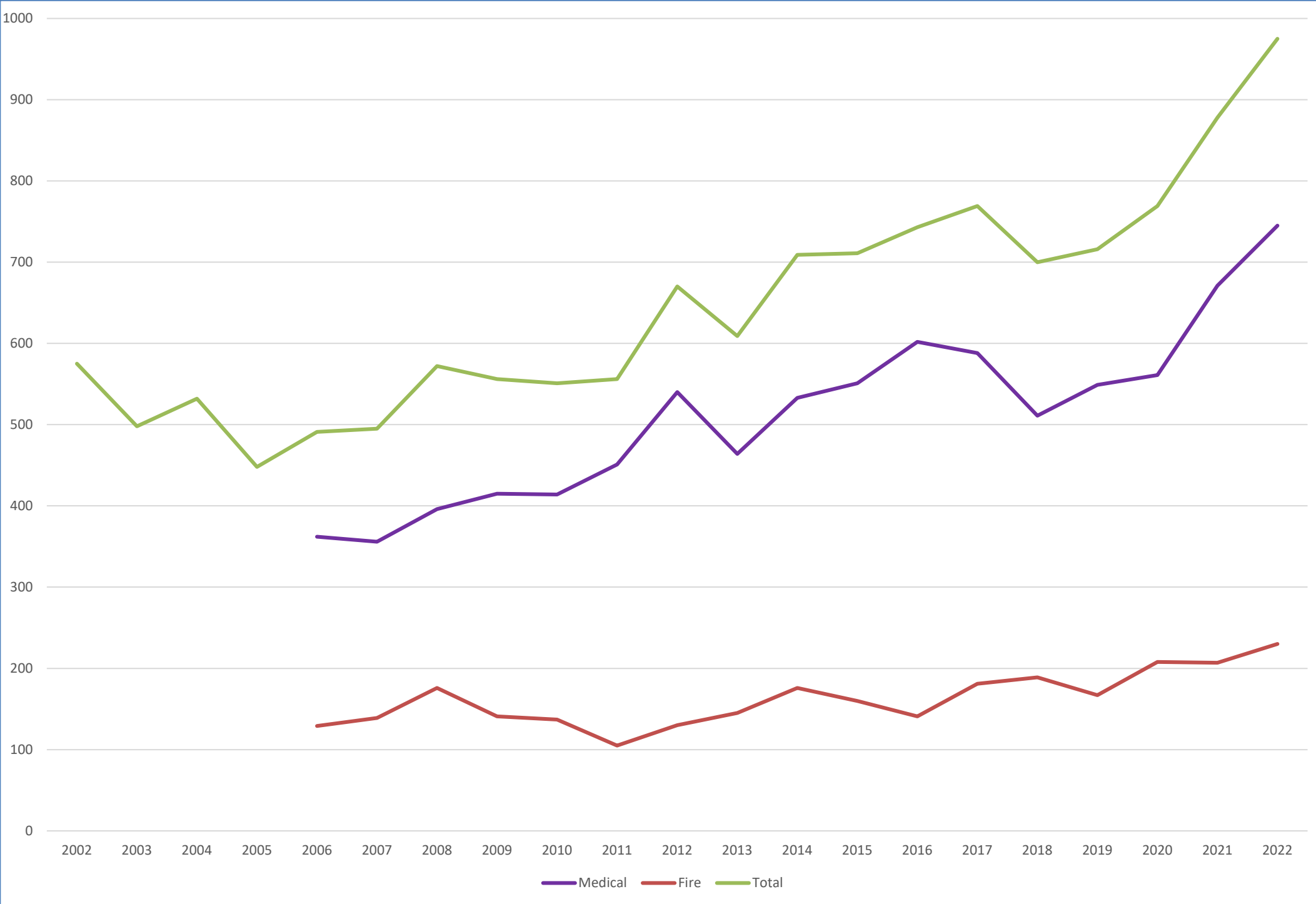
	2022	2021	2020	2019	2018
20 min	51	51	39	42	19
10 min	20				
3 calls in 20 min	5				

Dispatch Codes

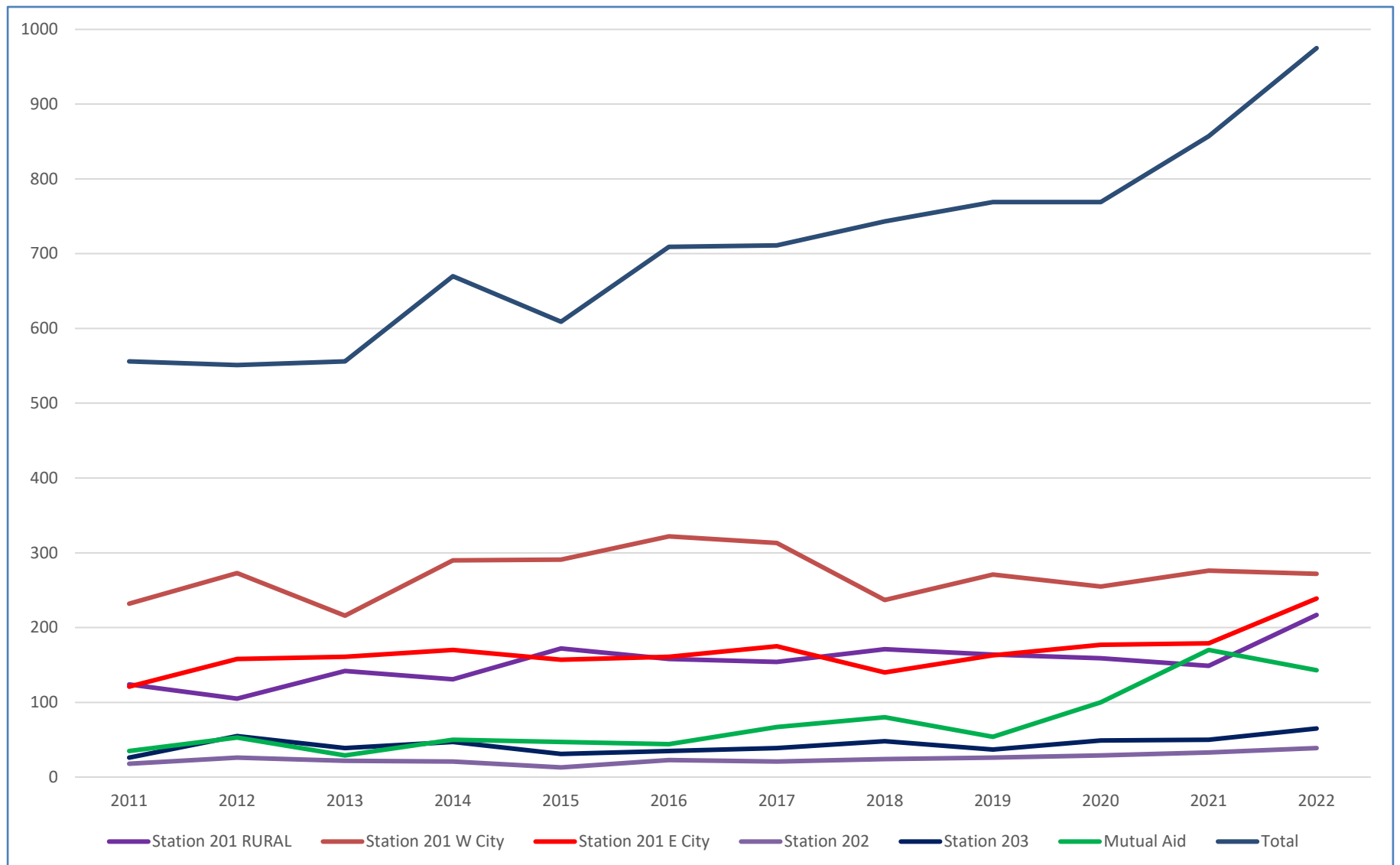


Call Volume 2002-2022

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Medical					362	356	396	415	414	451	540	464	533	551	602	588	511	549	561	671	745
Fire					129	139	176	141	137	105	130	145	176	160	141	181	189	167	208	207	230
Total	575	498	532	448	491	495	572	556	551	556	670	609	709	711	743	769	700	716	769	878	975



Call Volume	2011-2022													
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
Station 201 RURAL	124	105	142	131	172	158	154	171	164	159	149	217		
Station 201 W City	232	273	216	290	291	322	313	237	271	255	276	272		
Station 201 E City	121	158	161	170	157	161	175	140	163	177	179	239		
Station 202	18	26	22	21	13	23	21	24	26	29	33	39		
Station 203	26	55	39	47	31	35	39	48	37	49	50	65		
Mutual Aid	35	53	29	50	47	44	67	80	54	100	170	143		
Adair										0	0	0		
Alsea										2	10	11		
Blodgett										19	36	27		
CFD										17	34	32		
Conflagration										5	5	1		
Kings Valley										15	22	29		
Lincoln Co										15	11	10		
Marys Peak										11	8	13		
Misc Mutual Aid										1	1	3		
Monroe										15	43	17		
Total	556	551	556	670	609	709	711	743	769	769	857	975		
Increase YoY		-0.9%	0.9%	20.5%	-9.1%	16.4%	0.3%	4.5%	3.5%	0.0%	11.4%	13.8%		
Increase 2012			0.0%	20.5%	9.5%	27.5%	27.9%	33.6%	38.3%	38.3%	54.1%	75.4%		



Average Response Times			2022			2021		
Station	Avg Rsp Time	Avg Arv Time	Station	Avg Rsp Time	Avg Arv Time	Station	Avg Rsp Time	Avg Arv Time
201	1.46	5.68	201	1.72	5.56	201	1.72	5.56
EMS	1.34	5.66	EMS	1.70	5.72	EMS	1.70	5.72
Weekday	1.14	5.60	Weekday	1.59	5.46	Weekday	1.59	5.46
Weekend/Night	1.45	5.69	Weekend/Night	1.80	5.93	Weekend/Night	1.80	5.93
FIRE	1.93	5.77	FIRE	1.82	4.82	FIRE	1.82	4.82
Weekday	1.73	4.18	Weekday	2.11	5.56	Weekday	2.11	5.56
Weekend/Night	2.00	6.31	Weekend/Night	1.50	4.00	Weekend/Night	1.50	4.00
201E	1.28	4.09	201E	1.74	3.64	201E	1.74	3.64
EMS	1.20	4.12	EMS	1.67	3.73	EMS	1.67	3.73
Weekday	0.84	3.93	Weekday	1.50	3.26	Weekday	1.50	3.26
Weekend/Night	1.34	4.19	Weekend/Night	1.82	4.13	Weekend/Night	1.82	4.13
FIRE	1.60	3.98	FIRE	2.03	3.21	FIRE	2.03	3.21
Weekday	1.44	3.06	Weekday	1.65	3.31	Weekday	1.65	3.31
Weekend/Night	1.69	4.44	Weekend/Night	2.83	3.00	Weekend/Night	2.83	3.00
201W	1.28	2.72	201W	1.42	2.51	201W	1.42	2.51
EMS	1.24	2.65	EMS	1.35	2.37	EMS	1.35	2.37
Weekday	1.06	2.37	Weekday	1.14	2.02	Weekday	1.14	2.02
Weekend/Night	1.35	2.83	Weekend/Night	1.55	2.68	Weekend/Night	1.55	2.68
FIRE	1.45	3.02	FIRE	1.83	3.42	FIRE	1.83	3.42
Weekday	1.21	2.89	Weekday	1.67	3.67	Weekday	1.67	3.67
Weekend/Night	1.59	3.09	Weekend/Night	2.00	3.17	Weekend/Night	2.00	3.17
202	1.59	9.28	202	1.84	7.63	202	1.84	7.63
EMS	1.33	8.87	EMS	1.67	8.40	EMS	1.67	8.40
Weekday	1.15	8.85	Weekday	1.25	7.50	Weekday	1.25	7.50
Weekend/Night	1.47	8.88	Weekend/Night	2.14	9.43	Weekend/Night	2.14	9.43
FIRE	2.44	10.67	FIRE	2.50	4.75	FIRE	2.50	4.75
Weekday	2.00	18.00	Weekday	2.33	4.33	Weekday	2.33	4.33
Weekend/Night	2.50	9.75	Weekend/Night	3.00	6.00	Weekend/Night	3.00	6.00
203	1.40	10.40	203	1.84	9.42	203	1.84	9.42
EMS	1.24	9.78	EMS	1.95	10.14	EMS	1.95	10.14
Weekday	0.92	10.92	Weekday	1.60	9.50	Weekday	1.60	9.50
Weekend/Night	1.36	9.33	Weekend/Night	2.25	10.67	Weekend/Night	2.25	10.67
FIRE	1.79	11.89	FIRE	1.56	7.67	FIRE	1.56	7.67
Weekday	1.67	13.33	Weekday	0.67	4.67	Weekday	0.67	4.67
Weekend/Night	1.85	11.23	Weekend/Night	2.00	9.17	Weekend/Night	2.00	9.17
Grand Total	1.35	4.79	Grand Total	1.61	4.20	Grand Total	1.61	4.20

Philomath Fire and Rescue

1/4/2023 2:47 PM

Register: 1015 · Citizens Bank Checking

From 12/01/2022 through 12/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/01/2022	33477	Alyrica	2010 · Accounts Payable		592.86			1,065.86
12/01/2022	33478	Andy Louden`	2010 · Accounts Payable		10.35			1,055.51
12/01/2022	33479	Annas Consultants Inc.	2010 · Accounts Payable		400.00			655.51
12/01/2022	33480	Bimart Corporation	2010 · Accounts Payable	VOID: Outstan...		X		655.51
12/01/2022	33481	Chase	2010 · Accounts Payable		9,367.64			-8,712.13
12/01/2022	33482	City of Philomath	2010 · Accounts Payable		262.53			-8,974.66
12/01/2022	33483	Consumers Power Inc.	2010 · Accounts Payable		391.56			-9,366.22
12/01/2022	33484	Corvallis Tool Comp...	2010 · Accounts Payable		345.00			-9,711.22
12/01/2022	33485	Culligan	2010 · Accounts Payable		165.75			-9,876.97
12/01/2022	33486	Industrial Welding S...	2010 · Accounts Payable		19.35			-9,896.32
12/01/2022	33487	Jessica Olsen	2010 · Accounts Payable		200.95			-10,097.27
12/01/2022	33488	Medline Industries, L...	2010 · Accounts Payable		34.14			-10,131.41
12/01/2022	33489	My-Comm, Inc	2010 · Accounts Payable		8.50			-10,139.91
12/01/2022	33490	Occupational Medici...	2010 · Accounts Payable		54.50			-10,194.41
12/01/2022	33491	Pioneer Telephone C...	2010 · Accounts Payable		243.54			-10,437.95
12/01/2022	33492	Republic Services	2010 · Accounts Payable		275.06			-10,713.01
12/01/2022	33493	SeaWestern	2010 · Accounts Payable		62.20			-10,775.21
12/01/2022	33494	TWGW, Inc. dba Phi...	2010 · Accounts Payable		78.92			-10,854.13
12/01/2022	33495	Woods Aesculapian ...	2010 · Accounts Payable		2,500.00			-13,354.13
12/01/2022	33496	Local Government L...	2010 · Accounts Payable		3,900.00			-17,254.13
12/02/2022	33473	MPTV, Inc.	2010 · Accounts Payable		139.17			-17,393.30
12/04/2022	EFT	AT&T Mobility	6000 · Materials and S...		49.05			-17,442.35
12/05/2022	PR 1122		-split-	Miller	11,979.63			-29,421.98
12/05/2022	PR 1122		1015 · Citizens Bank C...	Rodriguez	896.84			-30,318.82
12/05/2022	PR 1122		1015 · Citizens Bank C...	Moser	4,183.94			-34,502.76
12/05/2022	PR 1122		1015 · Citizens Bank C...	Saalsaa	5,332.80			-39,835.56
12/05/2022	PR 1122		1015 · Citizens Bank C...	Taylor	4,288.46			-44,124.02
12/05/2022	PR 1122		1015 · Citizens Bank C...	Ferguson	5,534.64			-49,658.66
12/05/2022	PR 1122		1015 · Citizens Bank C...	Schell	3,726.28			-53,384.94
12/05/2022	PR 1122		1015 · Citizens Bank C...	Scott	3,562.87			-56,947.81
12/06/2022			-split-	Deposit			3,195.00	-53,752.81
12/06/2022	EFT	AsiFlex	6000 · Materials and S...		7.50			-53,760.31
12/06/2022	EFT	PERS	-split-		21.74			-53,782.05
12/06/2022	EFT	AsiFlex	2400 · Payroll Liabiliti...		225.00			-54,007.05
12/06/2022	33474	OSCU 402518-71	2010 · Accounts Payable		349.49			-54,356.54
12/06/2022	33475	OSCU 402518-73	2010 · Accounts Payable		673.92			-55,030.46
12/06/2022	33476	CIS Trust	2010 · Accounts Payable		7,271.93			-62,302.39
12/07/2022			1050 · Local Governm...	Deposit		X	75,000.00	12,697.61
12/09/2022	EFT	Colonial Life	-split-		153.40			12,544.21
12/13/2022	33500	City of Corvallis Fire...	2010 · Accounts Payable		5,000.00			7,544.21

Philomath Fire and Rescue

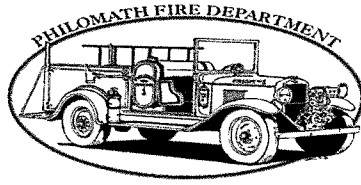
1/4/2023 2:47 PM

Register: 1015 · Citizens Bank Checking

From 12/01/2022 through 12/31/2022

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/13/2022	33501	Nick's Auto Repair	2010 · Accounts Payable		311.89			7,232.32
12/13/2022	33502	NW Natural	2010 · Accounts Payable		283.07			6,949.25
12/13/2022	33503	P&M Services	2010 · Accounts Payable		240.00			6,709.25
12/13/2022	33504	Phil Burkum	2010 · Accounts Payable		750.00			5,959.25
12/13/2022	33505	Philomath Area Cha...	2010 · Accounts Payable		225.00			5,734.25
12/13/2022	33506	Security Alarm Corp	2010 · Accounts Payable		167.72			5,566.53
12/15/2022	EFT	De Lage Landen Fina...	6000 · Materials and S...		152.50			5,414.03
12/15/2022	33507	Consumers Power Inc.	2010 · Accounts Payable		262.68			5,151.35
12/15/2022	33508	Life Assist, Inc.	2010 · Accounts Payable		277.60			4,873.75
12/15/2022	33509	Security Alarm Corp	2010 · Accounts Payable	VOID: Paid alr...		X		4,873.75
12/15/2022	33510	Century Link	2010 · Accounts Payable		128.50			4,745.25
12/15/2022	33511	Chase	2010 · Accounts Payable		8,726.28			-3,981.03
12/15/2022	33512	CIS Trust	2010 · Accounts Payable		9,037.90			-13,018.93
12/15/2022	33513	Jacob Bergstrom	2010 · Accounts Payable		1,839.69			-14,858.62
12/15/2022	33514	NW Natural	2010 · Accounts Payable		762.78			-15,621.40
12/20/2022	EFT	PERS	-split-		14,045.95			-29,667.35
12/20/2022	33515	Daniel Eddy	2010 · Accounts Payable		469.52			-30,136.87
12/21/2022	EFT	Verizon	6000 · Materials and S...		274.11			-30,410.98
12/21/2022	33516	Cassidy Worthington...	2010 · Accounts Payable		2,800.00			-33,210.98
12/21/2022	33517	Stephanie Vallancey ...	2010 · Accounts Payable		2,800.00			-36,010.98
12/21/2022	33518	TWGW, Inc. dba Phi...	2010 · Accounts Payable		33.06			-36,044.04
12/21/2022	33519	Layne Converse	2010 · Accounts Payable		2,800.00			-38,844.04
12/22/2022	33520	Alexander Bradford	2010 · Accounts Payable		2,800.00			-41,644.04
12/22/2022	33521	Carson Oil	2010 · Accounts Payable		542.33			-42,186.37
12/22/2022	33522	Kamind IT, Inc.	2010 · Accounts Payable		195.84			-42,382.21
12/30/2022	33523	Advanced Environm...	2010 · Accounts Payable	VOID: Printed ...		X		-42,382.21
12/30/2022	33524	Fran Buster	2010 · Accounts Payable	VOID: Printed ...		X		-42,382.21
12/30/2022	33525	Hughes Fire Equipm...	2010 · Accounts Payable	VOID: Printed ...		X		-42,382.21
12/30/2022	33526	Industrial Welding S...	2010 · Accounts Payable	VOID: Printed ...		X		-42,382.21
12/30/2022	33527	Life Assist, Inc.	2010 · Accounts Payable	VOID: Printed ...		X		-42,382.21
12/30/2022	33528	MES Northwest	2010 · Accounts Payable		114.46			-42,496.67
12/30/2022	33529	Pacific Power	2010 · Accounts Payable		655.08			-43,151.75
12/30/2022	33530	PNW Emergency Eq...	2010 · Accounts Payable		152.74			-43,304.49
12/30/2022	33531	Ryan Phan	2010 · Accounts Payable		2,257.26			-45,561.75
12/30/2022	33532	Ultrex	2010 · Accounts Payable		33.13			-45,594.88
12/30/2022	33533	Advanced Environm...	2010 · Accounts Payable		1,233.00			-46,827.88
12/30/2022	33534	Fran Buster	2010 · Accounts Payable		55.00			-46,882.88
12/30/2022	33535	Hughes Fire Equipm...	2010 · Accounts Payable		1,567.44			-48,450.32
12/30/2022	33536	Industrial Welding S...	2010 · Accounts Payable		20.00			-48,470.32
12/30/2022	33537	Life Assist, Inc.	2010 · Accounts Payable		296.80			-48,767.12



Philomath Fire and Rescue Volunteer Association, Inc

Report to the Board of Directors

9 Jan 2023

Association Business

- Bylaws change regarding Chief membership status final complete.
- Bylaws change reflecting membership only sessions
- Discussions with Chief about policy change to protect Association Officers from retribution for actions taken in behalf of association.

Volunteer Activity

- Staffed up additional apparatus for 24 hours for ice event.
- Responded to numerous calls that resulted from a wind event
- Continue to assist in the organization and teaching drills.
 - Volunteer academy in February
 - Annual training calendar
 - Working with Chief on Volunteer/Firefighter position descriptions
 - EMR and EMT classes. 2 Volunteers in EMT class

Recruitment and retention

- Two new volunteers interviewed

Volunteer status

- RV vacancies

Respectfully submitted.

Dan Eddy
President

Paula Andersson
Vice President

Jean Goul
Treasurer

Stephanie Vallancey
Secretary

Board Operating Levy Resolution – DRAFT
December 13, 2022

In order to continue to effectively serve the citizens of the Philomath Fire & Rescue District, the Board of Directors resolves to ask the citizens of the District to vote on an operating levy, filing in 2026 for General Election.

The purpose of the levy is to cover costs due to the increasing number of calls for assistance. This requires additional funding for operational staffing, facility & equipment maintenance, and associated supplies.

The Board directs staff to determine the nature and costs of the needs to meet this future level of service.

The date of the levy will coincide with the expiration (Nov 2026?) of the current general obligation bond. The estimated dates of the Levy: filing - June 2026 for the General Election of November 2026. (Levy title to be determined)

Chief Ferguson 2022-23 Goals

- 1. Chief Ferguson will manage full review of all job descriptions, to be updated to legal standards and accurate reflection of current positions.**
 - a. Completed when: All (approximately) 12 job descriptions updated, reviewed and approved by leadership and Board of Directors.

- 2. As part of the multistep process to a full, approved Strategic Plan, Chief Ferguson will complete a vision statement and ethics statement in conjunction with staff and the Board of Directors.**
 - a. Completed when: Vision Statement and Ethics Statement have been finalized with staff and leadership, and reviewed and approved by the Board of Directors.



2023 ANNUAL CONFERENCE

February 9-12 | Sunriver, Oregon

S | D | A | O Special Districts
Association of Oregon

YOUR OFFICIAL INVITATION TO JOIN US

It's time to register for the **2023 SDAO Annual Conference** at the beautiful Sunriver Resort in Sunriver, Oregon!

Our annual conference is the can't-miss event of the year for special district representatives. Whether you are a board member, manager, staff person, volunteer – or someone who works with special districts, we have something for you. From 20 educational sessions and multiple opportunities for interacting with colleagues through business meetings, caucus meetings, networking receptions and more, you will want to be sure to join us from February 9th - February 12th.

REGISTRATION RATES

Thank you to our sponsors who have helped us keep the conference affordable for members! Your gracious support has allowed us to keep the same registration rates for over ten years.

Pre-Conference Sessions: \$85 full day, \$50 half day

In-Person Annual Conference Rates:

- **One Day (Friday or Saturday Only):** \$140
- **Full Conference (Thursday evening to Sunday morning):** \$230

Virtual Attendee: \$95

WAYS TO ATTEND THE CONFERENCE

- **In Person:** Attend in person for full access to all conference sessions, networking opportunities, receptions, Awards Banquet, evening entertainment and more.
- **Virtual:** Virtual attendees will have limited access to conference content including two livestream options per breakout session slot.

**We will not be livestreaming the pre-conference sessions, keynote speaker, caucus meetings, or Annual Business Meeting. Sessions that will be available virtually will be selected in January and posted on the conference website.*

CONFERENCE PLATFORM & APP

We will be using **CVENT AttendeeHub** to host our virtual conference option and onsite conference app, which will be available to both onsite and virtual attendees. On the platform and app, you will find session materials and handouts. Paper handouts will not be distributed during the conference.

You can also access sessions, speaker information, sponsors and exhibitors, attendee networking, and more. Please keep an eye on your email inbox leading up to the conference for more information including how to register your account for the platform and app. Visit our conference website at **www.sdao.com/annual-conference** to stay updated as we get closer to the conference!

HOW TO REGISTER

Registration is now open and available online through our conference registration website.

Please visit <https://cvent.me/x8vYxZ> to register and for more information including session descriptions, speaker information, and more. Limited onsite spots are available so we encourage you to register soon.

Please contact **SDAO Member Services at 800-285-5461** or memberservices@sdao.com with any questions or concerns.

GUEST MEAL RATES

If you would like to bring a guest to conference meals only (guests that would like to attend sessions will need to register for the conference as an attendee), please see below for meal prices:

- Friday Breakfast: \$25
- Friday Lunch: \$30.50
- Saturday Breakfast: \$25
- Saturday Lunch: \$30.50
- Saturday Awards Banquet and Entertainment: \$60 (includes entertainment and two drink tickets)
- Sunday Breakfast: \$30.50



Keynote Speaker: Meagan Johnson

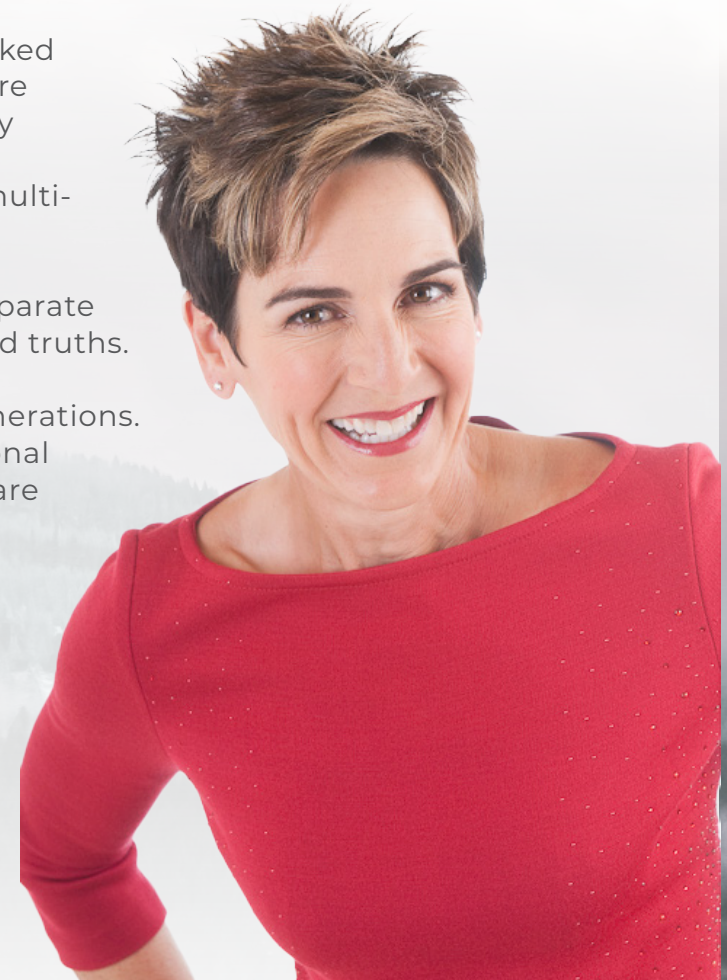
ZAP THE GAP! TRANSFORMING MULTI-GENERATIONAL TEAMS

Having a generational misunderstanding is nothing new. Many of us have walked away from a multi-generational interaction with less than stellar results. We are left scratching our heads, thinking, “is this a generational issue or a personality problem?” Combined with conflicting generational information and blatant generational stereotypes, it can be a challenge to forge a new path with the multi-generational people in our lives.

Now, following a global pandemic, it has become increasingly necessary to separate the wheat from the chaff when it comes to debunking generational myths and truths.

The truth is, the workforce, and possibly your household, spans across five generations. Each generation has experienced the pandemic through a different generational lens. On one end of the spectrum, the younger generations in the workforce, are beginning their careers during one of the largest global upheavals the world has experienced. On the other end, an entire generation, on the precipice of retirement, is learning how to conduct business in an increasingly digital environment. It can be a struggle to find the right balance between the sometimes-conflicting needs of each generation.

Meagan Johnson is a nationally recognized multi-generational expert and generational studies enthusiast. Since 1997; she has researched, written, and spoken about the multiple generations. Her focus is on how to build a culture of multi-generational collaboration... not alienation. Rather than promoting generational stereotypes, Meagan explores what drives a generation to succeed.



In her presentation, ZAP THE GAP! Transforming Multi-Generational Teams, Meagan delves into:

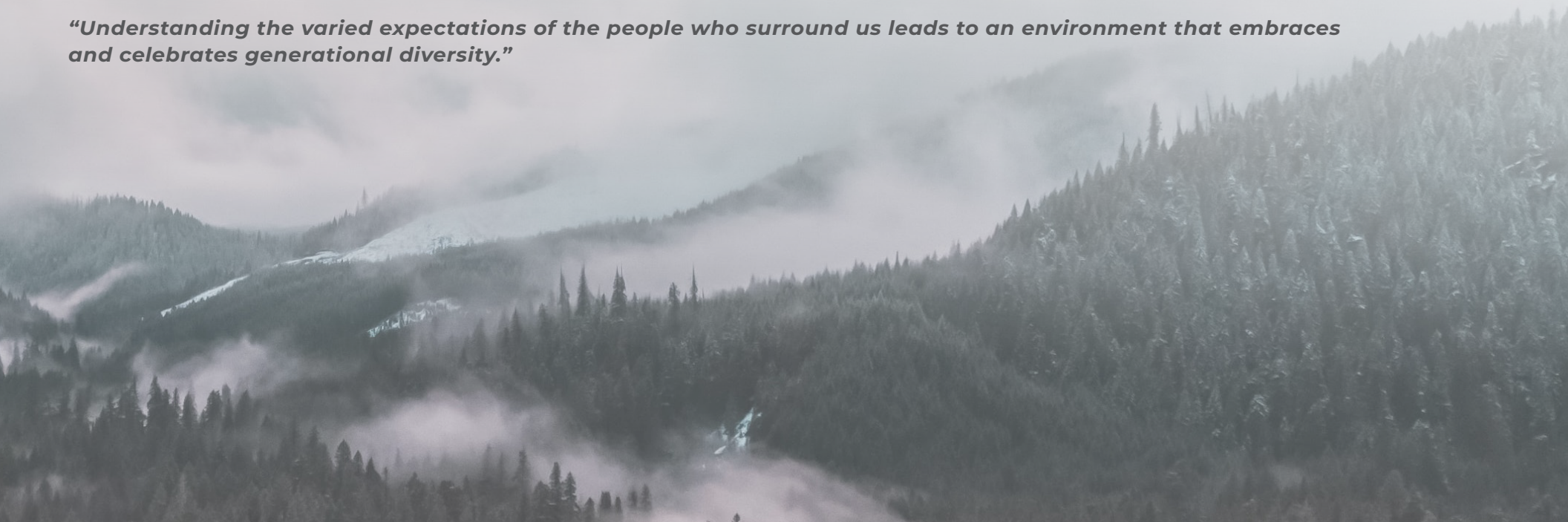
- The best way to assist each generation in a post pandemic environment.
- How to create generational inclusivity.
- The common denominators across the generations.
- How generational insensitivity can impact you and your organization.

The program will include:

- The different generations and how their generational signposts shape their expectation of the workplace.
- The steps to create a generationally robust culture.
- The top generational engagement factors.
- Different recruitment techniques for the younger generations.
- How leadership optics changes and challenges each generation.

There is no denying the pandemic upended many lives and drastically altered the workplace landscape. What did not change was humanity's desire to connect and improve upon what has come before them. Recognizing and embracing generational diversity not only makes us empathetic to others but enables us to achieve what was previously believed unattainable.

“Understanding the varied expectations of the people who surround us leads to an environment that embraces and celebrates generational diversity.”



CONFERENCE HIGHLIGHTS

THURSDAY

WELCOMING RECEPTION

FRIDAY

KEYNOTE ADDRESS: **MEAGAN JOHNSON**

CAUCUS MEETINGS

Caucus meetings are scheduled for fire, irrigation, sanitary, water, park and recreation, ports, and at-large districts. This is an opportunity to meet with peers to conduct caucus business, discuss legislative issues, and make nominations for vacant SDAO

EXHIBITOR RECEPTION

Later in the day, exhibitors will be honored at a special exhibitor reception, complete with hors d'oeuvres and refreshments. Attendees will have an opportunity to win raffle prizes at the reception.

SATURDAY

ANNUAL BUSINESS MEETINGS & BOARD MEMBER ELECTIONS

The Annual Business Meeting will include a presentation of the previous year's annual report, audit and financial report, caucus meeting reports, board member elections, and other association business.

AWARDS BANQUET & ENTERTAINMENT

The Awards Program gives recognition to member districts for accomplishments which allow them to provide better services to the public and honors individuals who have contributed substantially to the improvement and successful operation of their organization. Join us after the banquet for the Dueling Pianos with Jeff & Rhiannon.

SUNDAY

BREAKFAST & RAFFLE DRAWING

BOARD MEMBER ELECTIONS

Expiring positions on the SDAO Board of Directors will be open for election at the Annual Business Meeting on Saturday, February 11th. Due to technical constraints, the caucus meetings and annual business meeting will not have a virtual option and will only be available in person. To make a nomination or vote on an open board seat, you must attend the meeting in person.

Positions open for nomination and the current representatives include:

WATER

Todd Heidgerken, Clackamas River Water

PORT

Paula Miranda, Port of Newport

PARK AND RECREATION

Jennifer Holland, Sisters Park & Recreation District

TRUE AT-LARGE

Emily Robertson, Multnomah County Drainage District #1

Kathy Kleczek, Sunset Empire Transportation District

Board members are elected for two-year terms extending from July 1, 2023 through June 30, 2025.



HOTEL INFORMATION

SUNRIVER RESORT

17600 CENTER DR, SUNRIVER, OREGON 97707

Lodge Village Guestroom: \$115/night + tax and resort fee

Lodge Village Suite: \$199/night + tax and resort fee

River Lodge Guestroom: \$189/night + tax and resort fee

2 Bedroom Loft Condominium: \$199/night + tax and resort fee

Room block rates expire on December 10, 2022 for condominiums and January 18, 2023 for rooms and suites.

Rooms, suites and condominiums can be reserved by utilizing our personalized booking link at: www.sunriverresort.com/group-stays/special-districts-association-of-oregon

Please take note of Sunriver Resort's cancellation policy: Condominiums and houses must be cancelled at least 60 days from the reservation date, or you will be responsible for the entire amount of the stay. Rooms must be cancelled at least 21 days from the reservation date, or you will be responsible for the entire amount of the stay.



SDAO EDUCATION PROGRAMS



The **SDAO Academy** is a professional development program designed specifically for special district employees looking to advance their careers in local government management. The SDAO Academy offers current, in-depth training and education opportunities in three specialty areas including district management, human resources and personnel management, and risk management and operations. Knowledge and skills in these subjects are critical elements required for success as a leader at a special district.

BOARD LEADERSHIP PROGRAMS

Our two board education programs are designed to ensure that Oregon's special district board members and fire district directors have all the tools necessary to provide superior leadership and governance to their communities.



SDAO/OFDDA FIRE DISTRICT DIRECTORS ACADEMY




This education program is for fire district directors.






SDAO BOARD LEADERSHIP ACADEMY

This education program is for board members of all other types of special districts.

CONFERENCE SCHEDULE

PRE-CONFERENCE - THURSDAY, FEBRUARY 9, 2023			CREDITS				
TIME	SESSION TITLE	SPEAKERS				INSURANCE CE*	SHRM
7:30a-830a	BREAKFAST						
8:30a-4p	Board & Management Staff Training	George Dunkel & Eileen Eakins	15	Module 1 & 2	Module 1 & 2		
9a-12p	Recruitment & Retention	Monica Harrison and Bob Keefer, SDAO	5				3
12p-1p	LUNCH						
1p-4p	Risk Management Training	Speakers TBD	10	Module 3	Module 4	3*	3
5p-6p	WELCOMING RECEPTION						

*We have applied for insurance CE for indicated sessions




CONFERENCE - FRIDAY, FEBRUARY 10, 2023			CREDITS				
TIME	SESSION TITLE	SPEAKERS				INSURANCE CE*	SHRM
7:30a-8:30a	BREAKFAST						
8:30a-10a	Opening Session & Keynote Speaker	Meagan Johnson					
10:30a-12:00p	Public Meetings & Executive Sessions	Eileen Eakins - NW Local Gov't Legal Advisors	2.5	Module 1	Module 1	1*	
	Recruiting & Retaining District Employees	Monica Harrison & Bob Keefer - SDAO	5				1.5
	Special Topics in Real Estate & Land Use for Special Districts	Carrie Connelly & Rebekah Dohrman - Local Gov't Law Group	5			1*	
	How Special District Can Use Earthquake Warning Technology	Kelly Missett - ShakeAlert	5	Module 3	Module 4		
12p-1:30p	LUNCH						
1:30p-3p	Relationship with General Counsel	Spencer Rockwell, Eileen Eakins, Carrie Connelly	5				
	When Tweets Go Too Far - Public Employees & The First Amendment	Liani Reeves - Bullard Law	5			1*	1.5
	Cybersecurity Best Practices	Chris Williams, Eide Bailly	5			1*	1.5
	What Could Go Wrong? The Challenges of Communication During Construction	Marlys Mock - Willamette Water Supply Program & Kimi Sloop - Barney & Worth	5			1*	
3:15p-5p	CAUCUS MEETINGS						
5p-6p	EXHIBITOR RECEPTION						

*We have applied for insurance CE for indicated sessions

CONFERENCE - SATURDAY, FEBRUARY 11, 2023			CREDITS				
TIME	SESSION TITLE	SPEAKERS				INSURANCE CE*	SHRM
7:30a-8:30a	BREAKFAST						
8:30a-10a	New Board Members: From Recruitment to Onboarding	Dan Olsen - SDAO	5	Module 1	Module 1		
	Paid Leave Oregon	Laurie Grenya - HR Answers	5			1*	1.5
	Workers' Compensation Session	Gina Wescott - SDAO & Speaker TBD - SAIF					
	Making Your Voice Heard! Advocating for Your District at the Grassroots Level	Frank Stratton - SDAO & Cole Karr - NSDC	5	Module 1	Module 1		
1030a-12p	Understanding Your Financial Reports - Internally & Externally	Rob Moody - Merina+Co	5	Module 2	Module 2		
	Sexual Harassment/ Sexual Violence in the Workplace	Teri Dragoo & McKenzie Nix - SDAO	5	Module 3	Module 4	1*	1.5
	Is Your Website ADA Compliant?	Mac Clemmens - Streamline	5	Module 3	Module 4	1*	1.5
	Legislative Summary	Mark Landauer & Hasina Wittenberg	5				
12p-130p	LUNCH						

**We have applied for insurance CE for indicated sessions*

CONTINUED...

CONFERENCE - SATURDAY, FEBRUARY 11, 2023			CREDITS				
TIME	SESSION TITLE	SPEAKERS				INSURANCE CE*	SHRM
1:30p-3p	Managing Relationships & Conflict with Fellow Board Members	George Dunkel - SDAO		Module 1	Module 1		
	Liability Determination Gameshow	Jens Jensen - SDAO	5	Module 3	Module 4	1*	1.5
	Defensible Spaces & How to Prepare	Speaker TBD	5	Module 3	Module 4	1*	1.5
	How To Get Your Money's Worth from SDAO/SDIS	Frank Stratton - SDAO	5				
3:15p-4p	ANNUAL BUSINESS MEETING						
6p-10p	AWARDS BANQUET & ENTERTAINMENT						

CONFERENCE - SUNDAY, FEBRUARY 12, 2023			CREDITS				
TIME	SESSION TITLE	SPEAKERS				INSURANCE CE*	SHRM
8a-9a	BREAKFAST & RAFFLE DRAWING						

**We have applied for insurance CE for indicated sessions*