

# PHILOMATH FIRE & RESCUE

January 8, 2024

**Location: Philomath Fire & Rescue**

**3:00 pm**

**Regular Session Board Meeting**

Join Zoom Meeting

<https://us06web.zoom.us/j/85789498234?pwd=S2hPYmFZQ1ZpbHYyUmRBdC9XS>

[HRvQT09](#)

Meeting ID: **857 8949 8234**

Passcode: **860360**

- I. CALL TO ORDER/ROLL CALL
- II. AUDIT PRESENTATION
  - a. Annual Audit Presentation by Kori Sarrett, Accuity LLC.  
*Staff recommended action: Move to approve the Audit as presented.*
- III. CONSENT AGENDA
  - a. Minutes- December 11, 2023
  - b. Bills – December
  - c. Chief Vacation Hours  
*Staff recommended action: Move to approve Consent Agenda as presented.*
- IV. PUBLIC COMMENT
- V. STAFF REPORTS
  1. Board Report
    - Review Board Calendar
  2. Fire Chief Report – Chief Ferguson
  3. Deputy Chief Reports- Deputy Chief Saalsaa
  4. Office Administrator Financial Report- Scott

VI. REPRESENTATIVE REPORTS

1. Volunteer Association – President Eddy
2. IAFF Local 4925 – President Moser
3. City Council Liaison- Councilor Christopher McMorran

VII. OLD BUSINESS

1. Personnel Manual and Administrative Directives Review Update- Ferguson
2. Appreciation Dinner Update- Phillips

VIII. NEW BUSINESS

1. Strategic Plan Review- Ferguson
2. Budget Calendar Review- Scott  
*Staff recommended action: Move to approve Budget Calendar as presented.*
3. Newspaper of Record Discussion- Scott
4. FEPP Surplus of Daisy Pump- Ferguson
5. Board Member Code of Conduct Discussion (Ken Jones' List)  
*Start with Item #10*

IX. ACTION ITEMS

- X. NEXT MEETING – February 12, 2024

XI. ADJOURNMENT



## PHILOMATH FIRE & RESCUE

Report to the Board of Directors  
for the Year Ended June 30, 2023

October 3, 2023



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

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October 3, 2023

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, 2023. 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, 2023. 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 9, 2023. 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. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements*, Statement No. 99, *Omnibus 202*, and Statement No. 101, *Compensated Absences*. The application of existing policies was not changed during the year ended June 30, 2023. 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 October 3, 2023.

#### *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*

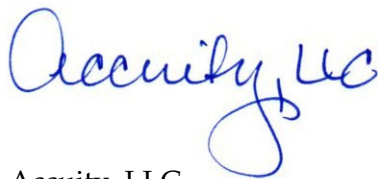
We applied certain limited procedures to the management's discussion and analysis, schedules of the District's proportionate share of the net pension liability/OPEB asset and District contributions, schedules of changes in OPEB medical benefit liability, and the Budget and Actual - General Fund, which 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  
October 3, 2023





October 3, 2023

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, 2023, 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 identified one deficiency in internal control that we consider to be material weaknesses, as described in the accompanying schedule as item 2023-001.

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.

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

June 30, 2023

<b>Finding Number</b>	<b>2023-001</b>
<b>Finding Title</b>	Expenditures were recorded in incorrect fiscal year.
<b>Type of Finding</b>	Material Weakness
<b>Criteria</b>	Expenditures should be recorded in the year they occur.
<b>Condition</b>	June 30, 2024 fiscal year expenditures were posted to the June 30, 2023 fiscal year as an accounts payable.
<b>Cause of Condition</b>	Lack of understanding and knowledge of general accounting procedures.
<b>Potential Effect of Condition</b>	Overstated accounts payables and expenditures.
<b>Prevalence</b>	Systemic
<b>Recommendation</b>	We recommend that the District more strongly review contracts and service dates, as well as invoice dates, before recording accounts payables and expenditures, specifically near year end, in order to mitigate future reoccurrences.

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.

### *Preparation of Financial Statements in Accordance with the Modified Cash Basis of Accounting*

District employees appear to be fulfilling accounting and reporting duties as assigned; however, the District lacks personnel with the ability to prepare financial statements in accordance with the modified cash basis of accounting. Due to the size of the District, this control deficiency will most likely remain in subsequent years. The State of Oregon has adopted statutes that mitigate the identified deficiency by requiring municipal auditing firms to assist with and/or prepare financial statements for audit clients in accordance with their selected basis of accounting.

### *Excess of Expenditures Over Appropriations*

During the year ended June 30, 2023, the District expended funds in excess of amounts appropriated in two 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, 2023

For the fiscal year ended June 30, 2023, the District implemented the following new accounting standards:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements* – This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 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 lease implementation, public-private and public-public partnerships and availability payment arrangements, and subscription-based information technology arrangements.

GASB Statement No. 101, *Compensated Absences*. This statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

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. 99, *Omnibus 2022*. This statement was issued April 2022 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 financial guarantees and classification of derivatives.

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.



June 09, 2023

Ashley K Scott  
Philomath Fire & Rescue  
+15413600030

Dear Ashley,

We are pleased to confirm our understanding of the services we are to provide to Philomath Fire & Rescue for the year ended June 30, 2023.

### **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, 2023. 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 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.

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

### **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 21, 2023 and to issue our report no later than December 31, 2023. 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,

Glen Kearns

Accuity, LLC  
RESPONSE:

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

Ashley Scott  
Ashley K Scott

06/20/2023  
Date

Ashley K Scott  
Administrative Assistant

Accuity, LLC  
Certified Public Accountants  
436 1<sup>st</sup> 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, 2023, 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 9, 2023, 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.

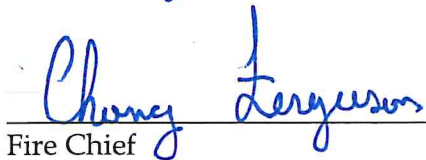
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits 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.

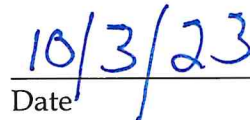
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as 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, 2023 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

  
Date

  
Fire Chief

  
Date





# PHILOMATH FIRE & RESCUE

December 11, 2023

**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 Doug Edmonds at 15:00. Board members present included: Treasurer Ken Corbin, Rick Brand (at 15:03), and Joe Brier. Board member not present was Daphne Phillips. Philomath Fire & Rescue Staff in attendance included: Chief Chancy Ferguson, Deputy Chief Rich Saalsaa and Office Administrator Ashley Scott. Others in attendance included Jeff Griffin, and Volunteer President Dan Eddy.
  
- II. INSURANCE PRESENTATION
  - a. Annual Insurance Presentation by Jeff Griffin, CEO WHA Insurance. Jeff informed the Board that the District had a very modest increase of 7% and that the District is “doing everything right.” Focus on driving safety and on Civil Rights. Firefighter safety is number one- coaching on safety and egressing situations. PTSD is another area of concern. “Struggle Well” is a 5 step program to help repair damage that SDIS is utilizing for Districts. Apparatus supply chain continues to be an area of concern for replacements. Jeff also made sure the District is aware of their assistance that is available in any OSHA situation.
  
- III. CONSENT AGENDA
  - a. Minutes- November 13, 2023
  - b. Bills – November
  - c. Chief Vacation Hours

**Brier moved to accept Consent Agenda as presented. Corbin Seconded. 4-0 approved.**
  
- IV. PUBLIC COMMENT- None.
  
- V. STAFF REPORTS
  1. Board Report

- Review Board Calendar- Volunteer Business Meeting- Audit Discussion coming in January, Update calendar to reflect February Meeting- Edmonds, and April Meeting- Corbin, Let Scott know if Board Members are interested in Attending SDAO Conference.
2. Fire Chief Report – Chief Ferguson – Report included in the Board Packet and highlights discussed. Chief discussed 231 repairs, January 6<sup>th</sup> Paid Staff training with CFD Station 2. Sema Roofing- came and repaired leaking roof for \$200. Thoughts from Chief on Insurance Presentation- continuing to improve on safety and utilizing all the resources available to receive insurance discounts.
  3. Deputy Chief Reports- Deputy Chief Saalsaa- Report included in the Board Packet and highlights discussed. On track for 6% increase of calls over prior year and plan for asset replacement discussed.
  4. Office Administrator Financial Report- Scott- Report included in the Board Packet and highlights discussed. 203 Exhaust System Repair quote was \$6,000- volunteers completed the project around \$1,000. Trash Pump added for District versatility, Hazardous Waste disposal and transition to Synergy Security Solutions to monitor our fire alarm systems.

#### VI. REPRESENTATIVE REPORTS

1. Volunteer Association – President Eddy- Volunteer Association Elections: Dan Eddy, Paula Anderson and Jean Goul re-elected to their current positions. Kendra Isalm elected as Secretary. Thank you to Steph for doing a great job in the secretary role the last two years. Volunteers helped hang flag for Veteran’s Day at the middle school, driving Santa around in Old #1, additional repairs on Apparatus and Facilities that save the District funds, also are involved on all of the District’s Committees.
2. IAFF Local 4925 – President Moser- No representative present or report submitted.
3. City Council Liaison- Councilor Christopher McMorran- Not present and no report submitted.

#### VII. OLD BUSINESS

1. Credit Card Transition Plan Update- Scott- Scott and Chief Ferguson discussed that transition complete and asked the Board to decide a direction for the savings account balance. Chief Ferguson recommended moving the money into Small Tools and Equipment to complete a variety of lingering projects.  
**Brand moved to transfer the OSCU Savings balance of \$11,426.20 into Small Tools and Equipment line 6190. Brier Seconded. 4-0 Approved.**
2. Personnel Manual and Administrative Directives Review Update- Ferguson- FLSA education for the last month working with Union to create an updated memorandum.

3. Appreciation Dinner Update- Phillips- February 10, 2024 and working on getting a caterer locked in.

VIII. NEW BUSINESS

1. Swear In Board Member (Joe Brier)- Edmonds- Oath taken by Brier.
2. Audit and Plan of Action- Scott- discussed the Audit Plan of Action that was included in the Board Packet.

**Corbin move to accept Audit Plan of Action dated December 11, 2023 as presented.**

**Brand Seconded. 4-0 Approved.**

3. Civil Service Commission Rules Acknowledgement- Scott- Civil Service Commission Rules were included in the Board packet.

***Board acknowledged Civil Service Commission Rules by consensus.***

4. Policy Addition Discussion- Corbin- discussed “Open Door Policy” or “Whistle Blower Policy” wanting to know from the Board if new policy should be needed. A consensus was reached that after staff completes the updated Personnel Policies, a new policy would be discussed if needed.
5. Board Member Code of Conduct Discussion (Ken Jones’ List)- discussed by all present Board Members.
  - a. #8: “Recognize that the Fire Chief should have the administrative authority for proper discharging his professional duties within the limits of established board policies.”
  - b. #9: “Recognize that the Fire Chief or designee is the technical advisor to the Board and should be present at all meetings of the Board.”

IX. ACTION ITEMS

- X. NEXT MEETING – January 8, 2024

- XI. ADJOURNMENT – 16:36

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Doug Edmonds, Board President

# Philomath Fire and Rescue

## Transaction by Account

### December 2023

Type	Date	Name	Memo	Amount	Balance
<b>Ordinary Income/Expense</b>					
<b>Expense</b>					
<b>6000 · Materials and Services</b>					
<b>6091 · Tuition Reimbursement</b>					
Bill	12/27/20:	Kolton Guilford	Winter 2023 Tuition Rei...	1,533.22	1,533.22
Bill	12/28/20:	Jayden Lindberg	Winter 2023 Tuition Rei...	1,251.00	2,784.22
Total 6091 · Tuition Reimbursement				2,784.22	2,784.22
<b>6001 · Contracted Professional Service</b>					
Bill	12/11/20:	Woods Aesculapia...	Physican Fees	2,500.00	2,500.00
Bill	12/20/20:	Willamette Valley F...	Chaplain Services	3,000.00	5,500.00
Total 6001 · Contracted Professional Service				5,500.00	5,500.00
<b>6010 · Office Supplies</b>					
Cre...	12/02/20:	Amazon	Protection Plan	6.99	6.99
Cre...	12/11/20:	Amazon	Display Port to HDMI C...	7.99	14.98
Cre...	12/11/20:	Amazon	Binder Clips	16.98	31.96
Cre...	12/15/20:	OSU Printing and ...	PFR Stickers	239.74	271.70
Cre...	12/18/20:	Amazon	Pens	25.85	297.55
Total 6010 · Office Supplies				297.55	297.55
<b>6030 · Dues and Fees</b>					
Ch...	12/05/20:	AsiFlex	November Flex Fees	11.25	11.25
Cre...	12/08/20:	Philomath News	Partner Annual Subscri...	150.00	161.25
Bill	12/11/20:	Oregon Governmen...	2023-2024 Annual Billing	945.68	1,106.93
Bill	12/11/20:	Philomath Area Ch...	2024 Membership Dues	225.00	1,331.93
Ch...	12/11/20:	Intuit		14.00	1,345.93
Ch...	12/11/20:	Intuit	Additional Payroll Fees	26.57	1,372.50
Ch...	12/31/20:		Service Charge	0.05	1,372.55
Total 6030 · Dues and Fees				1,372.55	1,372.55
<b>6050 · Utilities</b>					
Ch...	12/01/20:	NW Natural		212.98	212.98
Ch...	12/01/20:	Consumers Power I...	7924200- 202 Power	77.07	290.05
Ch...	12/01/20:	Consumers Power I...	7924201- Priest	71.48	361.53
Ch...	12/01/20:	Consumers Power I...	7924204- Daisy	36.06	397.59
Ch...	12/04/20:	City of Philomath		15.20	412.79
Ch...	12/04/20:	City of Philomath		224.50	637.29
Ch...	12/08/20:	Pacific Power		692.06	1,329.35
Ch...	12/20/20:	Consumers Power I...	7924202- 203 Power	200.71	1,530.06
Ch...	12/20/20:	Consumers Power I...	7924203- Muddy Creek ...	77.78	1,607.84
Ch...	12/20/20:	Republic Services	201- Trash Service	247.45	1,855.29
Ch...	12/20/20:	Republic Services	Trash Service	35.50	1,890.79
Total 6050 · Utilities				1,890.79	1,890.79
<b>6060 · Telephone, Pagers, Internet</b>					
Ch...	12/01/20:	Century Link		131.45	131.45
Cre...	12/02/20:	Alyrica		592.86	724.31
Ch...	12/04/20:	AT&T Mobility		40.04	764.35
Ch...	12/06/20:	Comcast		14.77	779.12
Bill	12/11/20:	Synergy Security S...	Quarterly Monitoring- D...	865.80	1,644.92
Bill	12/11/20:	Synergy Security S...	201 Fire Cell and Take ...	775.00	2,419.92
Bill	12/11/20:	Synergy Security S...	202 Fire Cell and Take ...	775.00	3,194.92
Bill	12/11/20:	Synergy Security S...	203 Fire Cell and Take ...	775.00	3,969.92
Ch...	12/15/20:	Pioneer Telephone ...		210.85	4,180.77
Ch...	12/22/20:	Verizon		274.23	4,455.00
Total 6060 · Telephone, Pagers, Internet				4,455.00	4,455.00
<b>6090 · Education/Training</b>					
Bill	12/11/20:	Bio-Med Testing	Background Check for ...	29.00	29.00
Cre...	12/14/20:	NFPA	NFPA 1002 PDF	149.00	178.00
Total 6090 · Education/Training				178.00	178.00

## Philomath Fire and Rescue Transaction by Account December 2023

Type	Date	Name	Memo	Amount	Balance
<b>6100 · Equipment Maintenance Agreement</b>					
Ch...	12/15/20:	De Lage Landen Fi...	Printer Lease Agreement	152.15	152.15
Total 6100 · Equipment Maintenance Agreement				152.15	152.15
<b>6130 · Gas &amp; Oil</b>					
Ch...	12/05/20:	Carson Oil		549.13	549.13
Ch...	12/15/20:	Carson Oil		722.04	1,271.17
Total 6130 · Gas & Oil				1,271.17	1,271.17
<b>6160 · Equipment Maintenance</b>					
Bill	12/11/20:	Willamette Saw	Chain Saw Carb Kit	54.50	54.50
Total 6160 · Equipment Maintenance				54.50	54.50
<b>6161 · Vehicle Maintenance</b>					
Bill	12/04/20:	TWGW, Inc. dba P...	231- Antifreeze Tester	4.95	4.95
Bill	12/04/20:	TWGW, Inc. dba P...	231- Hose and Clamp ...	10.94	15.89
Bill	12/04/20:	Willamette Hose & ...	231- Splicer	3.12	19.01
Bill	12/04/20:	TWGW, Inc. dba P...	231- Thermal Wrap	26.99	46.00
Bill	12/04/20:	TWGW, Inc. dba P...	231- Coolant	25.98	71.98
Bill	12/04/20:	Andy Louden`	263- Middleton Heating ...	80.00	151.98
Cre...	12/05/20:	TWGW, Inc. dba P...	Switches return	-13.72	138.26
Bill	12/07/20:	MPTV, Inc.	241- Clutch Adjustment	7.44	145.70
Bill	12/11/20:	TWGW, Inc. dba P...	231- Emergency Roads...	72.73	218.43
Cre...	12/11/20:	Amazon	231 & 221 iPad Mounts	59.18	277.61
Bill	12/11/20:	Les Schwab	Tires for 290	1,238.83	1,516.44
Cre...	12/19/20:	Van Dykes Signma...	Magnetic Sign (232)	45.00	1,561.44
Bill	12/20/20:	Andy Louden`	263- Carb (Corvallis Po...	292.89	1,854.33
Bill	12/21/20:	Hughes Fire Equip...	251 PM	682.25	2,536.58
Bill	12/21/20:	TWGW, Inc. dba P...	241&244- Rubber	8.69	2,545.27
Bill	12/22/20:	MPTV, Inc.	244- Tender Ladder Bolt	1.80	2,547.07
Bill	12/26/20:	TWGW, Inc. dba P...	231- Fuse	2.69	2,549.76
Total 6161 · Vehicle Maintenance				2,549.76	2,549.76
<b>6170 · Building Maint and Improvements</b>					
Bill	12/05/20:	Sema Roofing Exp...	Leaky Roof Repairs	200.00	200.00
Bill	12/11/20:	Spaeth Lumber Co....	Supplies to Build Shelf	34.44	234.44
Total 6170 · Building Maint and Improvements				234.44	234.44
<b>6180 · Grounds Maintenance</b>					
Cre...	12/16/20:	The Home Depot	Christmas Lights	74.94	74.94
Total 6180 · Grounds Maintenance				74.94	74.94
<b>6190 · Small Tools &amp; Equipment</b>					
Bill	12/15/20:	Willamette Hose & ...	Trash Pump- Suction H...	514.83	514.83
Cre...	12/20/20:	Corvallis Power Eq...	Trash Pump #2	699.00	1,213.83
Bill	12/20/20:	Willamette Hose & ...	Foot Valve for Trash Pu...	97.23	1,311.06
Bill	12/22/20:	MPTV, Inc.	203 Air Compressor Re...	1.29	1,312.35
Bill	12/22/20:	TWGW, Inc. dba P...	203 Air Compressor Oil	8.98	1,321.33
Bill	12/22/20:	TWGW, Inc. dba P...	203 Air Compressor Re...	0.89	1,322.22
Cre...	12/22/20:	Amazon	Halligan Forcible Entry ...	258.83	1,581.05
Cre...	12/22/20:	Amazon	Fence Pliers and Hose ...	351.68	1,932.73
Bill	12/26/20:	TWGW, Inc. dba P...	Multimeter	56.99	1,989.72
Total 6190 · Small Tools & Equipment				1,989.72	1,989.72
<b>6200 · Supplies - Department</b>					
Cre...	12/01/20:	Bimart Corporation	Toothbrush for Cleaning	0.99	0.99
Cre...	12/11/20:	Fire Department Co...	Coffee for Residence	79.79	80.78
Bill	12/13/20:	Medline Industries, ...	Dish Soap	76.72	157.50
Cre...	12/18/20:	Amazon	Carpet Stain Remover	38.94	196.44
Total 6200 · Supplies - Department				196.44	196.44

**Philomath Fire and Rescue**  
**Transaction by Account**  
**December 2023**

Type	Date	Name	Memo	Amount	Balance
<b>6210 · Supplies - Medical</b>					
Bill	12/11/20:	Industrial Welding ...	Oxygen	20.00	20.00
Bill	12/18/20:	Industrial Welding ...	O2, Cylhydrotest, and r...	55.50	75.50
Bill	12/20/20:	Industrial Welding ...	Oxygen and Cylhydrotest	55.50	131.00
Bill	12/22/20:	Medline Industries, ...	Collars	75.30	206.30
Bill	12/28/20:	Medline Industries, ...	Mega Mover	292.93	499.23
Total 6210 · Supplies - Medical				499.23	499.23
<b>6220 · Supplies - Suppression</b>					
Cre...	12/11/20:	Witmer Public Safe...	Descenders	532.64	532.64
Total 6220 · Supplies - Suppression				532.64	532.64
<b>6250 · Uniforms</b>					
Bill	12/11/20:	911 Supply	Blauer Jackets	426.53	426.53
Cre...	12/12/20:	Oregon EMS Assoc...	Medic Patches	99.84	526.37
Cre...	12/18/20:	Cascade Badge & ...	PFR Patches	237.00	763.37
Total 6250 · Uniforms				763.37	763.37
<b>6270 · Volunteer - Activities</b>					
Cre...	12/01/20:	Bimart Corporation	Christmas Lights for Ol...	39.90	39.90
Cre...	12/02/20:	Costco	December Biz Meeting ...	169.77	209.67
Bill	12/04/20:	Paula Anderson.	December Biz Meeting ...	14.88	224.55
Cre...	12/05/20:	Grocery Outlet	December Volunteer Bi...	20.97	245.52
Bill	12/12/20:	Paula Anderson.	December 2023 Reimb...	335.41	580.93
Bill	12/13/20:	TWGW, Inc. dba P...	#1- Cable Repair	23.99	604.92
Cre...	12/15/20:	Bimart Corporation	Return of bad string of li...	-3.99	600.93
Total 6270 · Volunteer - Activities				600.93	600.93
<b>6280 · Volunteer Incentive Program</b>					
Bill	12/19/20:	Eats & Treats Cafe	Appreciation Dinner Cat...	1,276.80	1,276.80
Total 6280 · Volunteer Incentive Program				1,276.80	1,276.80
<b>6310 · Physical &amp; Immunizations</b>					
Bill	12/11/20:	The Corvallis Clinic	Physical for J. Wenger	828.00	828.00
Total 6310 · Physical & Immunizations				828.00	828.00
<b>6900 · Miscellaneous Expense</b>					
Cre...	12/01/20:	Walmart	Officer Meeting Food	9.68	9.68
Cre...	12/13/20:	Figaros Pizza	Incident Meal for Finley ...	53.85	63.53
Total 6900 · Miscellaneous Expense				63.53	63.53
Total 6000 · Materials and Services				27,565.73	27,565.73
<b>7000 · Capital Outlay</b>					
<b>7110 · Capital Outlay - Building</b>					
Bill	12/04/20:	Philomath Rental	Compactor Rental	118.30	118.30
Total 7110 · Capital Outlay - Building				118.30	118.30
Total 7000 · Capital Outlay				118.30	118.30
Total Expense				27,684.03	27,684.03
Net Ordinary Income				-27,684.03	-27,684.03
<b>Net Income</b>				<b>-27,684.03</b>	<b>-27,684.03</b>

**Chancy Ferguson Vacation Usage  
July 1, 2023 through June 30, 2024**

Beginning Balance as of July 1, 2023	<b>299.5</b>	<b>203.69</b>
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	Sick Leave	Vacation
<b>July</b>		
accrual	8	10
taken	0	16
balance	307.5	197.69

<b>August</b>		
accrual	8	10
taken	0	28
balance	315.5	179.69

<b>September</b>		
accrual	8	10
taken	0	0
balance	323.5	189.69

<b>October</b>		
accrual	8	10
taken	0	0
balance	331.5	199.69

	Sick Leave	Vacation
<b>November</b>		
accrual	8	10
taken	0	24
balance	339.5	185.69

<b>December</b>		
accrual	8	10
taken	0	0
balance	347.5	195.69

<b>January</b>		
accrual		
taken		
balance		

<b>February</b>		
accrual		
taken		
balance		

	Sick Leave	Vacation
<b>March</b>		
accrual		
taken		
balance		

<b>April</b>		
accrual		
taken		
balance		

<b>May</b>		
accrual		
taken		
balance		

<b>June</b>		
accrual		
taken		
balance		



## Philomath Fire & Rescue Annual Board Calendar

January-24	February-24	March-24	April-24	May-24	June-24
Audit Presentation	Appoint Budget Officer	Appoint Budget Committee	Annual Board Self Appraisal	Budget Hearing- Review Draft Budget	Chief Check In
SDAO Conference in February (Seaside) OFDDA Conference in November (Sunriver)	Set Budget Calendar	Wage, Benefits, COLA Recommendations- Motion to Accept	Budget Committee Meeting	Budget Adoption	Volunteer Business Mtg Rep -Rick Brand
	SDAO Conference	Chief Performance Review and Final Review of Contract	Contract and Exhibit A Final Review	Approval of Final Chief Contract	
	Appoint Board Member to Begin Chief Review and Contract Negotiations		Volunteer Business Mtg Rep - Ken Corbin		
	Volunteer Business Mtg Rep - Doug Edmonds				
Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
Election of Board Officers	Volunteer Business Mtg Rep- Daphne Phillips	Ken Jones Board Discussion Continues	Open House	OFDDA & OFCA Conferences	Chief Check In
Civil Service Appointments		Chief Check In	Volunteer Business Meeting Rep - Joe Brier		Volunteer Business Meeting Rep - Joe Brier
Swear In New Board Members					Insurance Presentation
State and Approve Meeting Day & Time					
Decide Board Members attending Volunteer Business Meeting					
Mandated	Self Imposed	Guest Speakers/Spec. Mtg	Chief Review Process		



# Philomath Fire & Rescue

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

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## PHILOMATH FIRE & RESCUE

### CHIEF'S REPORT

January 3, 2024

#### **Department Business:**

Awarded and received SDAO Cyber Safety and Security Matching Grant \$2,923. This grant funding will be used to fund the firewall installation improving the Cyber Security of the department.

#### **Personnel:**



FF Converse successfully completed his annual review and qualified for his next step in compensation and has been moved permanently to a 48-hour shift rotation to better suit the needs of the district.

Office Administrator Scott has successfully completed her annual review and qualified for his next step in compensation.

#### **Union Communications:**

Two MOUs were signed this month. The first MOU changed the FSLA Work period to match the 48-hour shift rotation. The second MOU was completed to change the schedule of the Day Time Firefighter Position to a shift position.

#### **Training Activities:**

Captain Bovbjerg has created the 2024 training schedule, and an internal audit of staff members training records. This will be used to create individual professional development plans.

We will be hosting our yearly Emergency Medical Responder Course. With 9 students currently enrolled.

We are hosting a Hybrid FFI academy through the Spring.

Crews are completing CPR recertification during the month of January.



Thompson Timber has donated a burn to learn structure located on N 13<sup>th</sup> street. We will be completing most of our training in the structure for the next couple of months.



# Philomath Fire & Rescue

1035 Main Street  
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## Apparatus/Equipment:



Trash Pumps purchased and installed on 244 and 241.  
Rope rescue equipment upgrades.  
Working on an equipment/project priority list.  
251- needing batteries  
231- discussing repairs sooner rather than later.  
232- only apparatus remaining for PMs, rest of the fleet completed.

## Building Update:



203- Painting quotes for exterior and 2024-2025 FY.  
203- Generator install in progress, concrete pad is next step. The electricians have completed the pre-connection work required for the installation.

## Community Involvement/Meetings:

Philomath Parade of Lights

## Strategic Plan Update:

See attached Strategic Plan.

Respectfully submitted,

Chief Ferguson

**Report to the Board of Directors  
08 January 2024  
DC Rich Saalsaa**

**Statistics for December 2023**

Total calls: 88

Fire calls: 18 (20%)

EMS Calls: 70 (80%)

Yearly calls as of 31 December 2023: 1015 – Last year at this time: 975 (+4% YOY)

**Significant calls:**

12/1 MVC – Single vehicle rollover crash with a driver who was extricated from the vehicle. The driver had minor injuries and was transported by CFD ambulance to GSRMC for further evaluation. Hwy 20 was closed for approximately 20 minutes, and PFR responded with two chief officers and an engine company of three.

12/3 MVC – Vehicle vs semi-truck. Arrived on scene to find car and truck both off the road. The car had minor driver side damage, no air bag deployment, five total passengers. Semi was approx. 50ft off the road with two passengers. All passengers from both vehicles self-extricated. Only one pt wanted assessment; all others denied injury. Pt with minor injuries was transported to GSRMC via CFD. The scene was then turned over to BCSO. PFR responded with a duty officer (Chief Ferguson), an engine company with three personnel, and a rescue with one personnel.

12/8 – Commercial Structure Fire at the Inferfor Sawmill on Industrial Way. PFR responded to a reported fire in the building holding the sawmill at 0057 hrs. this morning – the fire was in the wall of the building at the location of the bandsaws. According to witnesses at the mill, the saw suffered a malfunction while in operation that caused sparks to be generated. Those sparks ignited the sawdust in the air, which caught the insulation above the sawmill on fire. That fire, in turn, produced drop-down of burning materials which landed behind a wood paneling on the side wall of the building, approximately 3 stories up from the ground floor. Mill personnel attempted to extinguish the fire using extinguishers and their own hose lines but could not reach the seat of the smoldering fire. PFR responded with an engine with three personnel, another fire apparatus with two personnel, and two chief officers (I was the Incident Commander for the fire, and Chief Ferguson was assigned interior command). Corvallis Fire also provided an engine company with five personnel to assist. A single hose line from the engine was used to extinguish the remaining fire, and the wood paneling and insulation were stripped from the wall and ceiling to check for any spread of the fire. The fire was under control within 10 minutes of arrival, and another 90 minutes were spent on overhaul. A PFR officer stood by at the Philomath Fire station along with a crew of two personnel from Monroe Fire while the incident was managed. Estimated damage to the building was less than \$10,000 (the building itself is metal), and there were no injuries reported.

12/9 Lines Down – Issue with short on power pole. CPI notified (cross member eventually burned through).

12/10 MVC – Hwy 20/Wood Creek Rd – Single vehicle off the road. Two patients were transported to GSRMC with non-life-threatening injuries.

12/10 MVC – Fern Rd/Powder House Rd – Single vehicle off the road, one occupant, non-injury.

12/13 Commercial Structure Fire – Responded mutual aid with Monroe Fire and Corvallis Fire to the Finley Reserve for an unoccupied two-story structure. Complete loss. We responded with an engine crew of three, two 3000-gallon water tenders, and a chief officer (Chief Ferguson). On Federal property – under investigation by the Office of the State Fire Marshal.

12/13 Small Misc Fire – Dumpster behind business, well away from the building. Small smoldering fire.

12/14 Traumatic Injuries – e-bike rider that hit a garbage can on the side of the road and fell into the ditch. Minor injuries – transported private vehicle to the hospital for evaluation.

12/20 MVC – Two vehicle rear-end collision. One vehicle travelling eastbound on Hwy 20 attempting to make a left turn into Marys River Estates Rd when another vehicle hit the first vehicle from behind. Both drivers were transported to GSRMC with non-life-threatening injuries.

Breakdown of calls for the year by area (as of 31 December 23):

Station 201 RURAL	247
Station 201 W. City	312
Station 201 E. City	210
Station 202	48
Station 203	75
Adair	2
Alsea	12
Blodgett	15
CFD	40
Conflagration	5
Kings Valley	25
Lincoln Co	9
Marys Peak	2
Misc Mutual Aid	5
Monroe	6
Unprotected	2
Total	1015

Total calls we received aid from another agency: 2 (year to date 9). Full 2023 Statistics report attached to this report.

### **Cyber Security project**

No other work performed this past month – next year starting Phase 4 plan development for Wi-Fi infrastructure update and workstation replacement.

### **PulsePoint Statistics**

Monthly Active Users at 914, of which 237 have CPR alerts enabled. Growth has slowed, and a new FB and NextDoor posted was created to remind District residents of this service.

### **Projects / Community Outreach**

- 12/1 – Put up lights at Library with Lions Club
- 12/5 – Holiday Cheer for Volunteers and Staff
- 12/8 – CERT training including extinguisher training by DC Saalsaa
- 12/16 – Philomath Parade of Lights
- 12/20 – First Aid class for 9 participants at Knife River

Respectfully submitted,

D/C Rich Saalsaa

## Philomath Fire & Rescue Year End Statistics Narrative – 2023

Philomath Fire & Rescue completed another year of serving our community by responding to 1015 calls of service. This represents a 4.1% increase in the number of calls we responded to from the year before and a 84.2% increase over the last 10 years. This was the highest recorded year for responses with over 1000 total calls in the year. The number of calls per day has risen from 1.83 ten years ago to 2.78. We can manage this call volume thanks to the seven career staff, six resident volunteers, and the 23 men and women volunteers of the Department. Our response time continues to improve; in the last five years we went from 1.9 minutes to 1.35 minutes for all calls and average arrival continues to be under five minutes for all calls. A breakdown of our calls for service:

- 808 Medical calls (80% of the total call volume, up from the 745 calls the year before)
- 207 Fire calls (20% of the call volume, down from the 230 calls the year before)
- The majority of our calls are in the west (of 19<sup>th</sup> Street) side of the City of Philomath: 312, 30.7%
- East Philomath: 210, 20.7%
- County area within 3 miles of the City: 247, 24.3%
- Inavale area: 75, 7.4%
- Wren area: 48, 4.7%
- Aid to other departments (including conflagrations): 123, 12.2% (a decrease from last year)
  - CFD: 39 calls for mutual aid, comprising of 85 career staff, 14 RV, 43 Volunteer, and 156 standby personnel attendance.
  - Aid received by CFD: 9 calls

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.

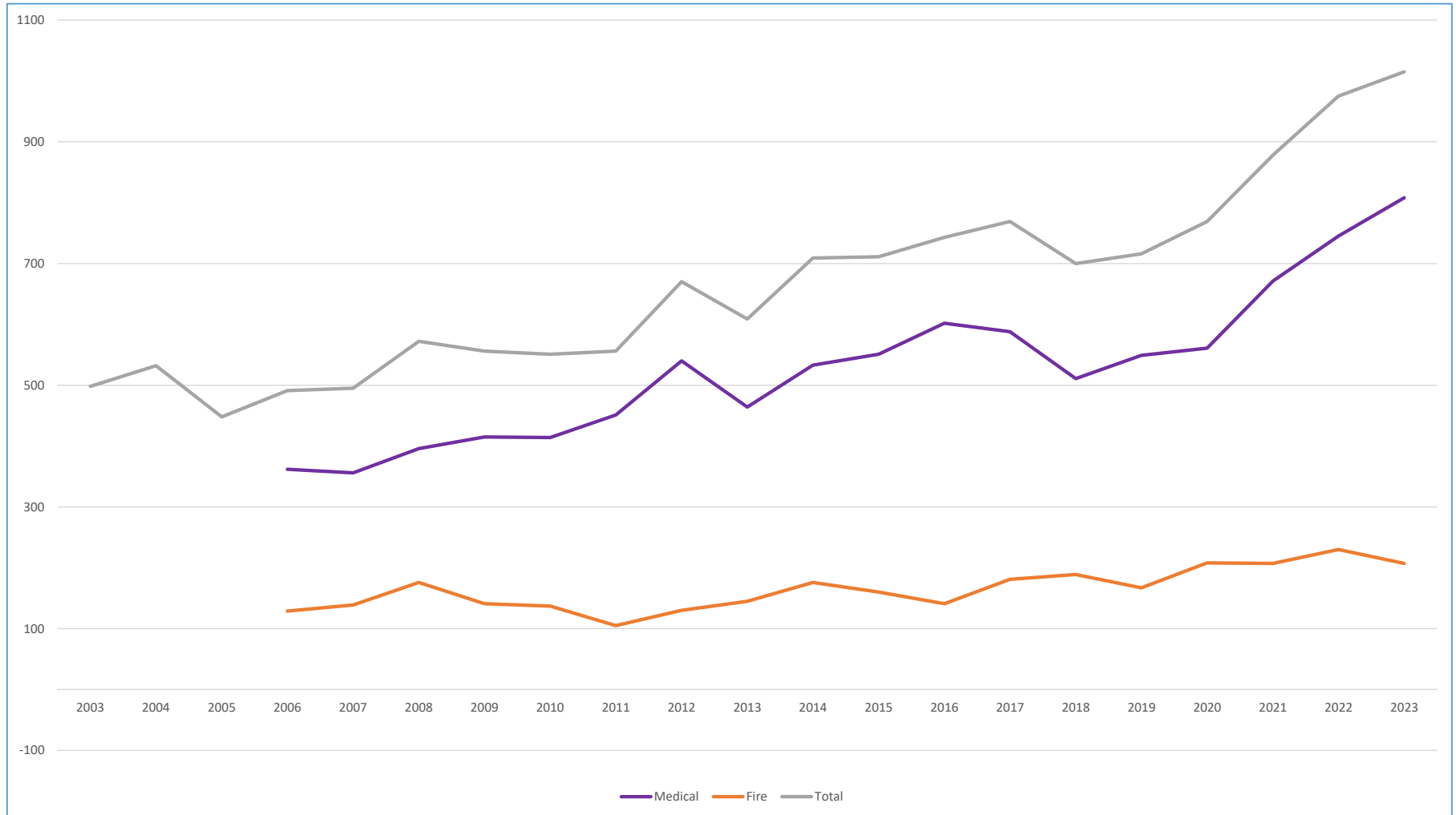
This year, we saw the on-going construction of new subdivisions: (Quail Glenn/Habitat, Millpond, and Newton Creek. We also have a large construction project for Lepman (self-storage, flex offices, RV park) and Alyrica, both off of N 19<sup>th</sup> St. and other business renovations (such as Philomath Family Medicine, Chiseled Spirit Cross-Fit, and Dirt Road Brewery).

In addition to fire and EMS calls, Philomath Fire & Rescue also manages public education and fire & life safety initiatives: Emergency Medical Responder 10-week course with 12 students (including personnel from other Benton, Linn, and Lincoln County Departments). We also conducted 112 business inspections, as well as Plans Review/Access and Water Supply evaluations for 120 residences and 51 businesses. In all, 2,500 people were interacted with for a total of 459 staff hours of community involvement.

# Philomath Fire & Rescue

## Call Volume 2003-2023

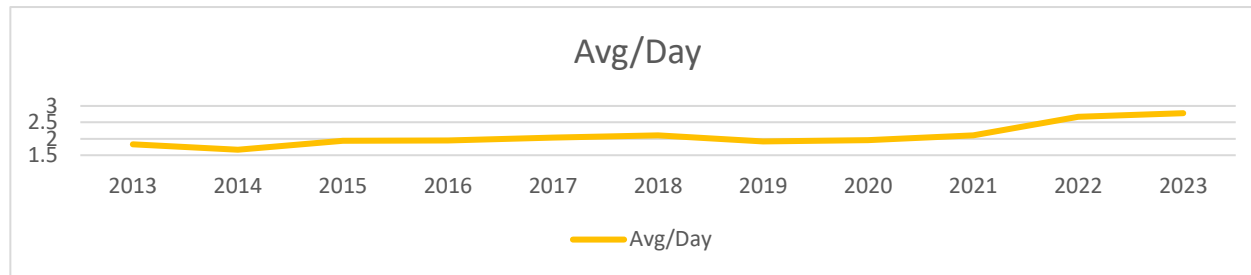
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Medical</b>				362	356	396	415	414	451	540	464	533	551	602	588	511	549	561	671	745	808
<b>Fire</b>				129	139	176	141	137	105	130	145	176	160	141	181	189	167	208	207	230	207
<b>Total</b>	498	532	448	491	495	572	556	551	556	670	609	709	711	743	769	700	716	769	878	975	1015



# Philomath Fire & Rescue

## Call Volume 2

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Medical</b>	464	533	551	602	588	511	549	561	671	745	808
<b>Fire</b>	145	176	160	141	181	189	167	208	207	230	207
<b>Total</b>	670	609	709	711	743	769	700	716	769	975	1015
<b>Avg/Day</b>	1.83	1.67	1.94	1.95	2.03	2.11	1.92	1.96	2.11	2.67	2.78





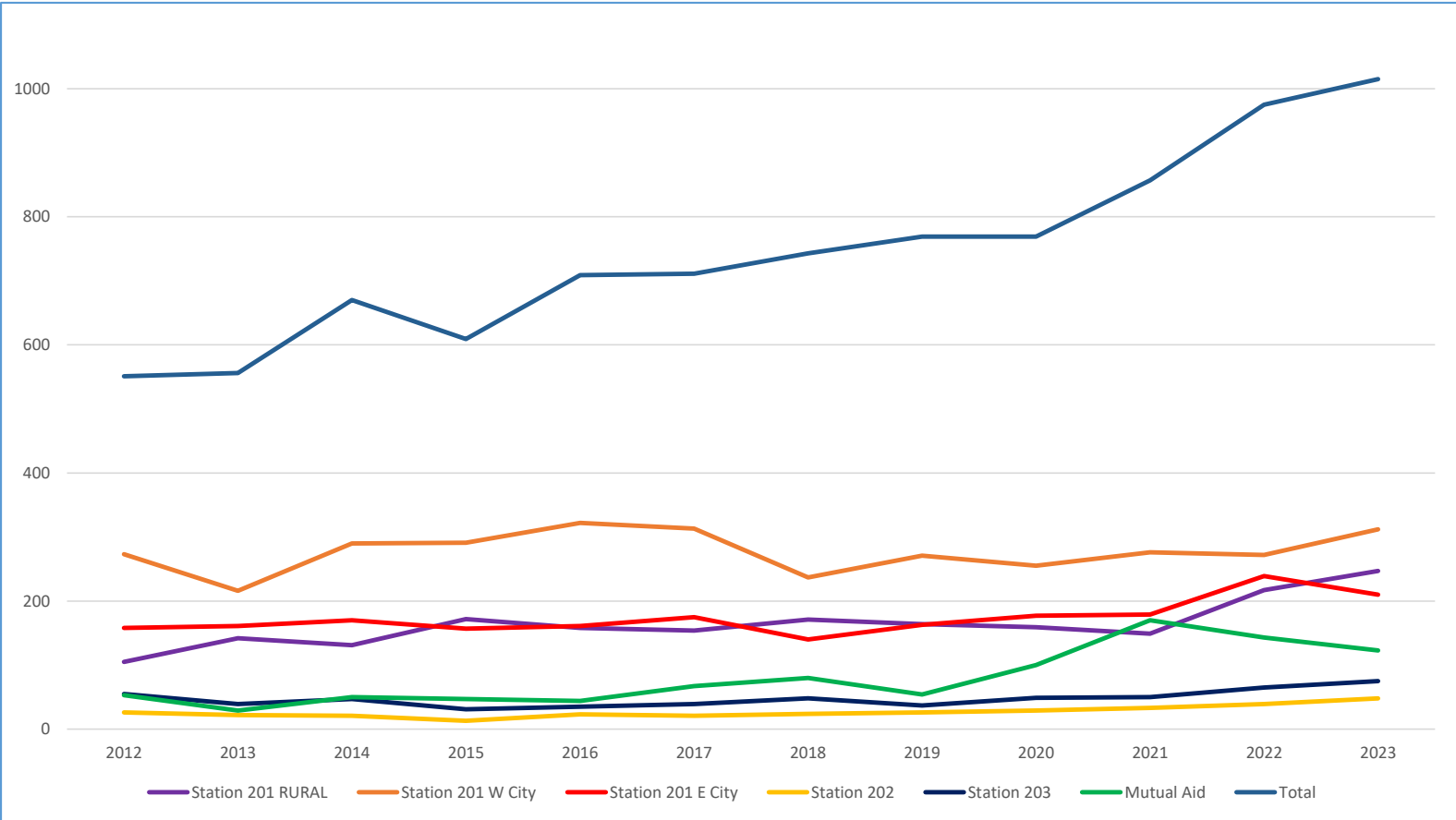
# Philomath Fire & Rescue

Call Volume

2012-2023

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Station 201 RURAL</b>	105	142	131	172	158	154	171	164	159	149	217	247
<b>Station 201 W City</b>	273	216	290	291	322	313	237	271	255	276	272	312
<b>Station 201 E City</b>	158	161	170	157	161	175	140	163	177	179	239	210
<b>Station 202</b>	26	22	21	13	23	21	24	26	29	33	39	48
<b>Station 203</b>	55	39	47	31	35	39	48	37	49	50	65	75
<b>Mutual Aid</b>	53	29	50	47	44	67	80	54	100	170	143	123
<b>Adair</b>									0	0	0	2
<b>Alea</b>									2	10	11	12
<b>Blodgett</b>									19	36	27	15
<b>CFD</b>									17	34	32	40
<b>Conflagration</b>									5	5	1	5
<b>Kings Valley</b>									15	22	29	25
<b>Lincoln Co</b>									15	11	10	9
<b>Marys Peak</b>									11	8	13	2
<b>Misc Mutual Aid</b>									1	1	3	5
<b>Monroe</b>									15	43	17	6
<b>Unprotected</b>									0	0	0	2
<b>Total</b>	551	556	670	609	709	711	743	769	769	857	975	1015
<b>Increase YoY</b>		0.9%	20.5%	-9.1%	16.4%	0.3%	4.5%	3.5%	0.0%	11.4%	13.8%	4.1%
<b>Increase 2012</b>			21.6%	10.5%	28.7%	29.0%	34.8%	39.6%	39.6%	55.5%	77.0%	84.2%

# Philomath Fire & Rescue



# Philomath Fire & Rescue

## Average Response Times

2023

Station	Avg Rsp Time	Avg Arv Time
<b>201</b>	<b>1.23</b>	<b>5.11</b>
EMS	1.16	5.25
Weekday	1.09	4.75
Weekend/Night	1.19	5.56
<b>FIRE</b>	<b>1.81</b>	<b>4.06</b>
Weekday	1.00	3.60
Weekend/Night	2.18	4.27
<b>201E</b>	<b>1.18</b>	<b>4.17</b>
EMS	1.08	4.22
Weekday	0.86	4.17
Weekend/Night	1.18	4.24
<b>FIRE</b>	<b>1.58</b>	<b>4.00</b>
Weekday	1.50	3.00
Weekend/Night	1.61	4.33
<b>201W</b>	<b>1.28</b>	<b>2.46</b>
EMS	1.24	2.45
Weekday	1.20	2.02
Weekend/Night	1.25	2.68
<b>FIRE</b>	<b>1.62</b>	<b>2.48</b>
Weekday	1.67	2.44
Weekend/Night	1.58	2.50
<b>202</b>	<b>1.62</b>	<b>9.08</b>
EMS	1.56	10.06
Weekday	1.00	9.17
Weekend/Night	1.83	10.50
<b>FIRE</b>	<b>1.75</b>	<b>6.88</b>
Weekday	1.00	8.00
Weekend/Night	2.20	6.20
<b>203</b>	<b>1.42</b>	<b>9.07</b>
EMS	1.33	9.36
Weekday	1.25	10.67
Weekend/Night	1.38	8.71
<b>FIRE</b>	<b>1.78</b>	<b>7.89</b>
Weekday	0.50	9.50
Weekend/Night	2.14	7.43
<b>Grand Total</b>	<b>1.27</b>	<b>4.45</b>

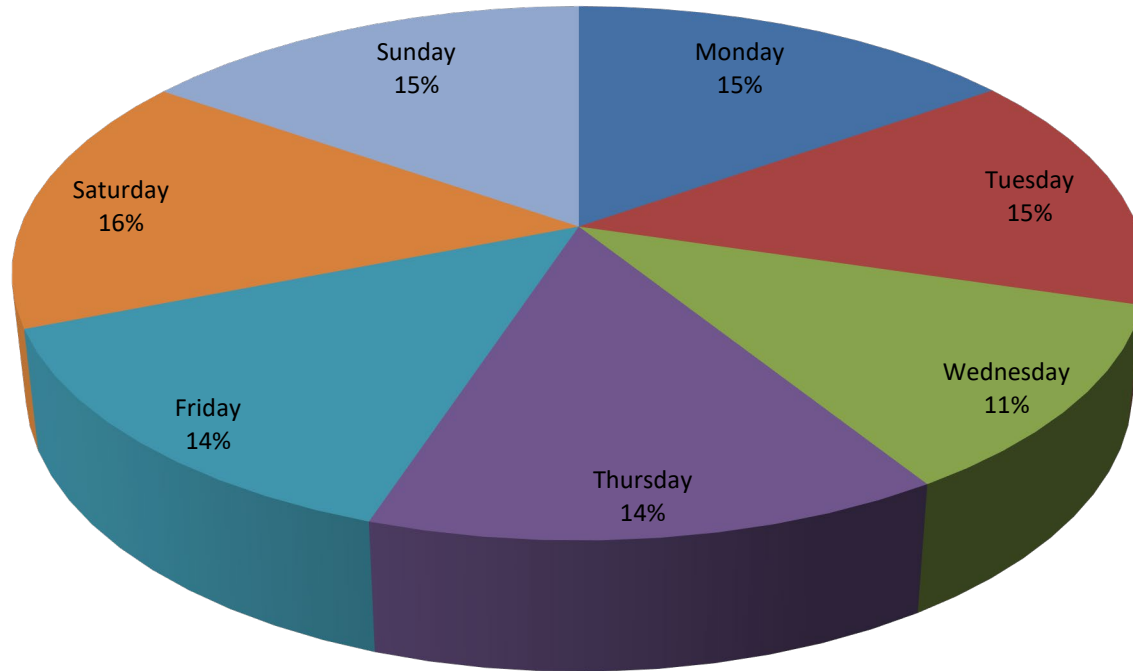
2022

Station	Avg Rsp Time	Avg Arv Time
<b>201</b>	<b>1.46</b>	<b>5.68</b>
EMS	1.34	5.66
Weekda	1.14	5.60
Weeken	1.45	5.69
<b>FIRE</b>	<b>1.93</b>	<b>5.77</b>
Weekda	1.73	4.18
Weeken	2.00	6.31
<b>201E</b>	<b>1.28</b>	<b>4.09</b>
EMS	1.20	4.12
Weekda	0.84	3.93
Weeken	1.34	4.19
<b>FIRE</b>	<b>1.60</b>	<b>3.98</b>
Weekda	1.44	3.06
Weeken	1.69	4.44
<b>201W</b>	<b>1.28</b>	<b>2.72</b>
EMS	1.24	2.65
Weekda	1.06	2.37
Weeken	1.35	2.83
<b>FIRE</b>	<b>1.45</b>	<b>3.02</b>
Weekda	1.21	2.89
Weeken	1.59	3.09
<b>202</b>	<b>1.59</b>	<b>9.28</b>
EMS	1.33	8.87
Weekda	1.15	8.85
Weeken	1.47	8.88
<b>FIRE</b>	<b>2.44</b>	<b>10.67</b>
Weekday	2.00	18.00
Weeken	2.50	9.75
<b>203</b>	<b>1.40</b>	<b>10.40</b>
EMS	1.24	9.78
Weekda	0.92	10.92
Weeken	1.36	9.33
<b>FIRE</b>	<b>1.79</b>	<b>11.89</b>
Weekda	1.67	13.33
Weeken	1.85	11.23
<b>Grand Total</b>	<b>1.35</b>	<b>4.79</b>

2021

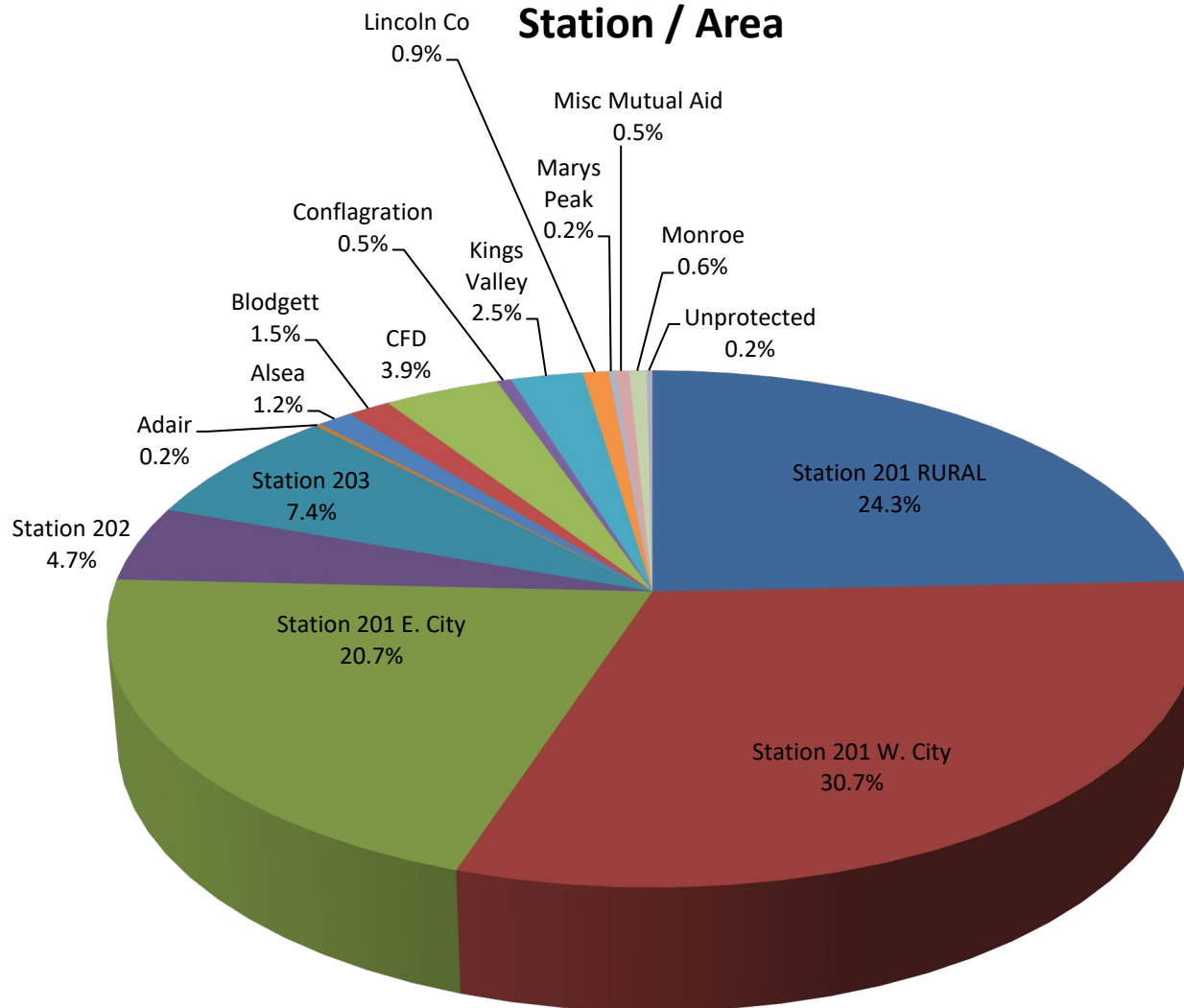
Station	Avg Rsp Time	Avg Arv Time	Station	Avg Rsp Time	Avg Arv Time
<b>201</b>	<b>1.72</b>	<b>5.56</b>	<b>201</b>	<b>1.61</b>	<b>4.79</b>
EMS	1.70	5.72	EMS	1.53	4.80
Weekda	1.59	5.46	Weekda	1.19	5.06
Weeken	1.80	5.93	Weeken	1.75	4.63
<b>FIRE</b>	<b>1.82</b>	<b>4.82</b>	<b>FIRE</b>	<b>1.85</b>	<b>4.78</b>
Weekda	2.11	5.56	Weekda	1.17	4.83
Weeken	1.50	4.00	Weeken	2.05	4.76
<b>201E</b>	<b>1.74</b>	<b>3.64</b>	<b>201E</b>	<b>1.64</b>	<b>3.53</b>
EMS	1.67	3.73	EMS	1.60	3.62
Weekda	1.50	3.26	Weekda	1.44	3.63
Weeken	1.82	4.13	Weeken	1.70	3.62
<b>FIRE</b>	<b>2.03</b>	<b>3.21</b>	<b>FIRE</b>	<b>1.80</b>	<b>3.15</b>
Weekda	1.65	3.31	Weekda	1.60	2.60
Weeken	2.83	3.00	Weeken	1.87	3.33
<b>201W</b>	<b>1.42</b>	<b>2.51</b>	<b>201W</b>	<b>1.63</b>	<b>2.33</b>
EMS	1.35	2.37	EMS	1.57	2.22
Weekda	1.14	2.02	Weekda	1.12	1.95
Weeken	1.55	2.68	Weeken	1.77	2.34
<b>FIRE</b>	<b>1.83</b>	<b>3.42</b>	<b>FIRE</b>	<b>2.21</b>	<b>3.36</b>
Weekda	1.67	3.67	Weekda	2.50	2.50
Weeken	2.00	3.17	Weeken	2.10	3.70
<b>202</b>	<b>1.84</b>	<b>7.63</b>	<b>202</b>	<b>1.70</b>	<b>8.90</b>
EMS	1.67	8.40	EMS	1.71	9.35
Weekda	1.25	7.50	Weekda	1.33	7.67
Weeken	2.14	9.43	Weeken	1.91	10.27
<b>FIRE</b>	<b>2.50</b>	<b>4.75</b>	<b>FIRE</b>	<b>1.67</b>	<b>6.33</b>
Weekday	2.33	4.33	Weekday	1.00	2.00
Weeken	3.00	6.00	Weeken	2.00	8.50
<b>203</b>	<b>1.84</b>	<b>9.42</b>	<b>203</b>	<b>1.69</b>	<b>8.33</b>
EMS	1.95	10.14	EMS	1.63	9.92
Weekda	1.60	9.50	Weekda	1.00	7.75
Weeken	2.25	10.67	Weeken	1.75	10.35
<b>FIRE</b>	<b>1.56</b>	<b>7.67</b>	<b>FIRE</b>	<b>1.83</b>	<b>5.17</b>
Weekda	0.67	4.67	Weekda	1.14	3.43
Weeken	2.00	9.17	Weeken	2.80	7.60
<b>Grand Total</b>	<b>1.61</b>	<b>4.20</b>	<b>Grand Total</b>	<b>1.81</b>	<b>4.27</b>

## Day of the week



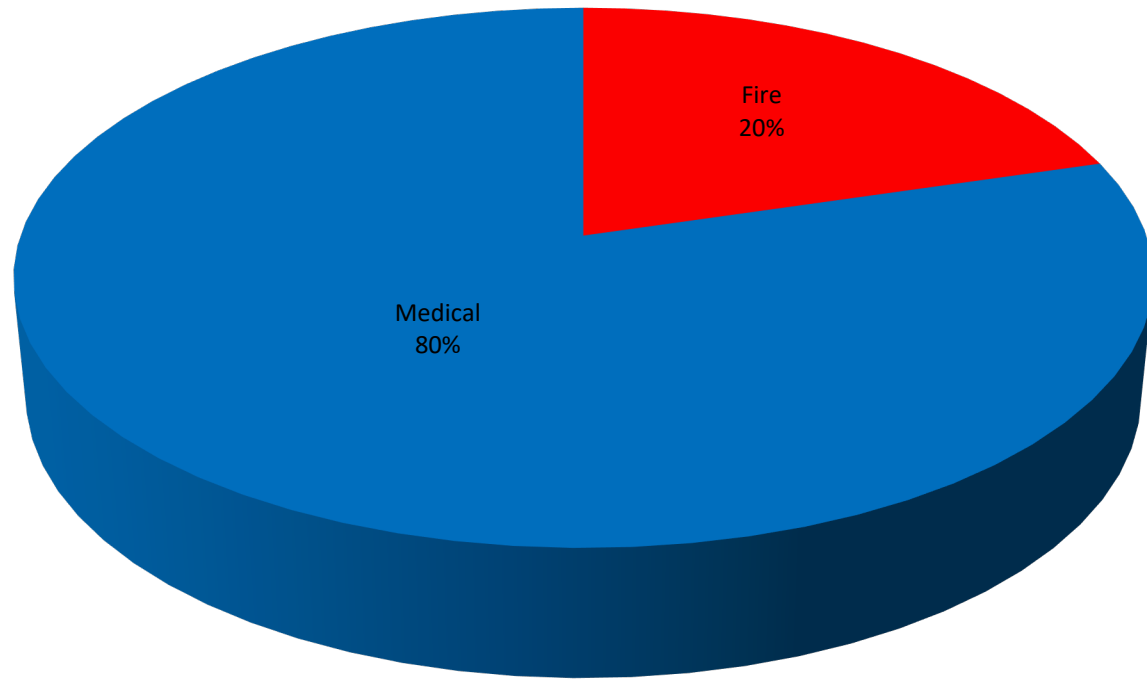
## Station / Area

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Station 202	48
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<b>Total</b>	<b>1015</b>

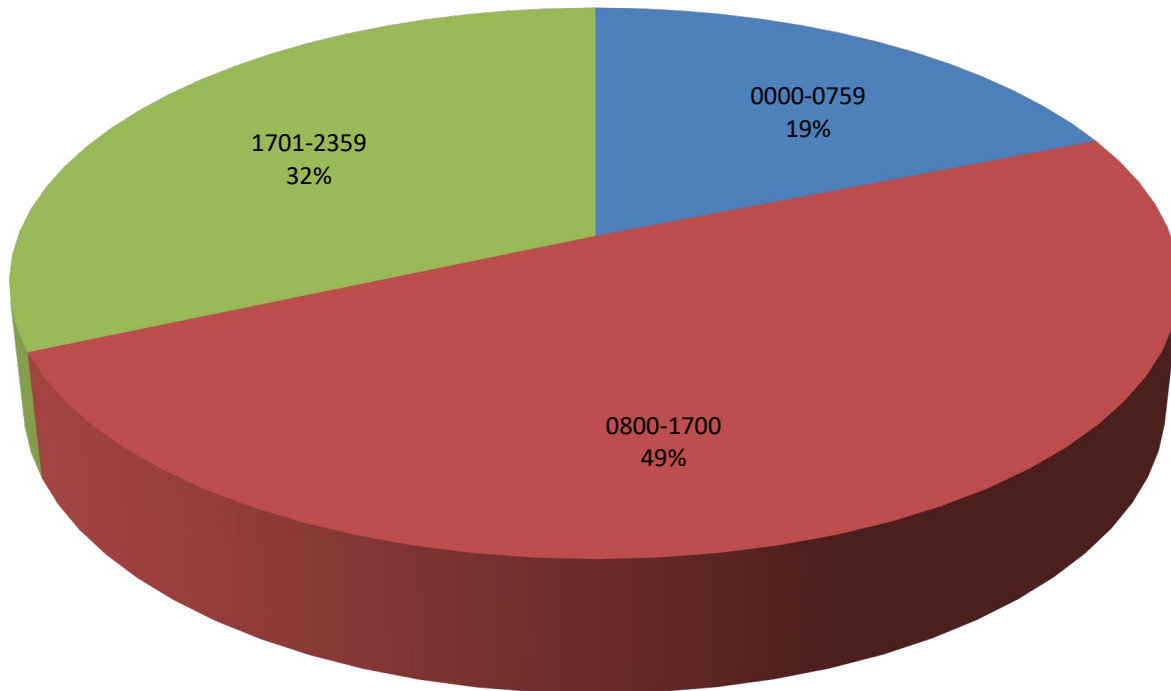


## Medical Vs. Fire

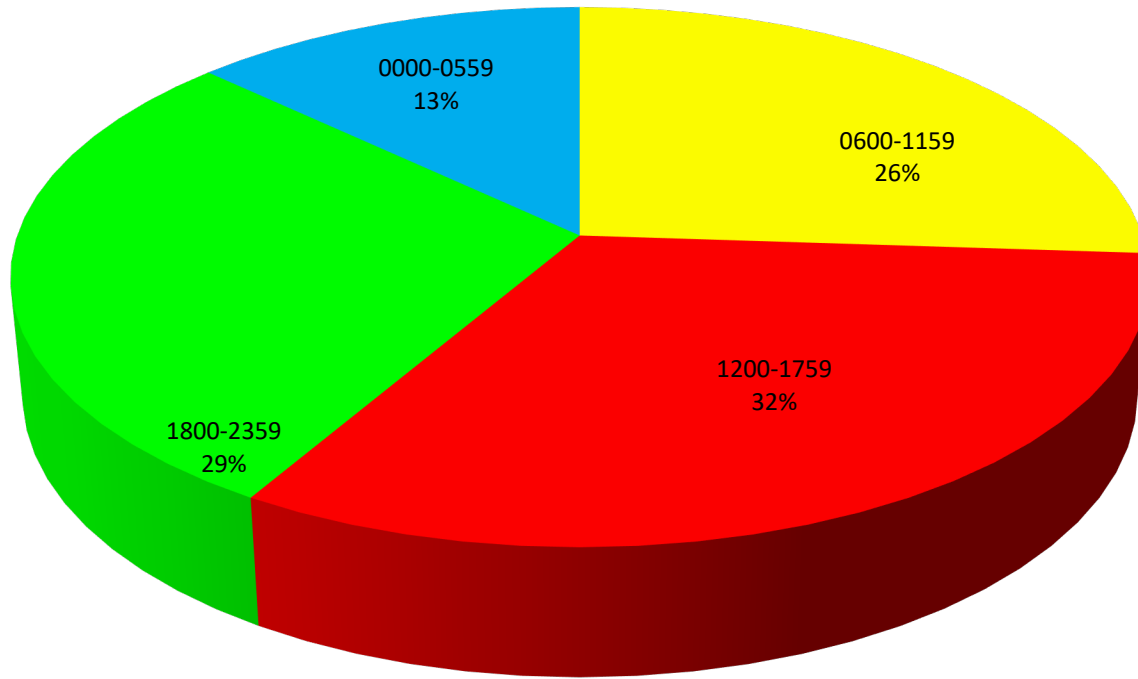
Fire	207
Medical	808
1015	



## Hours covered by staff

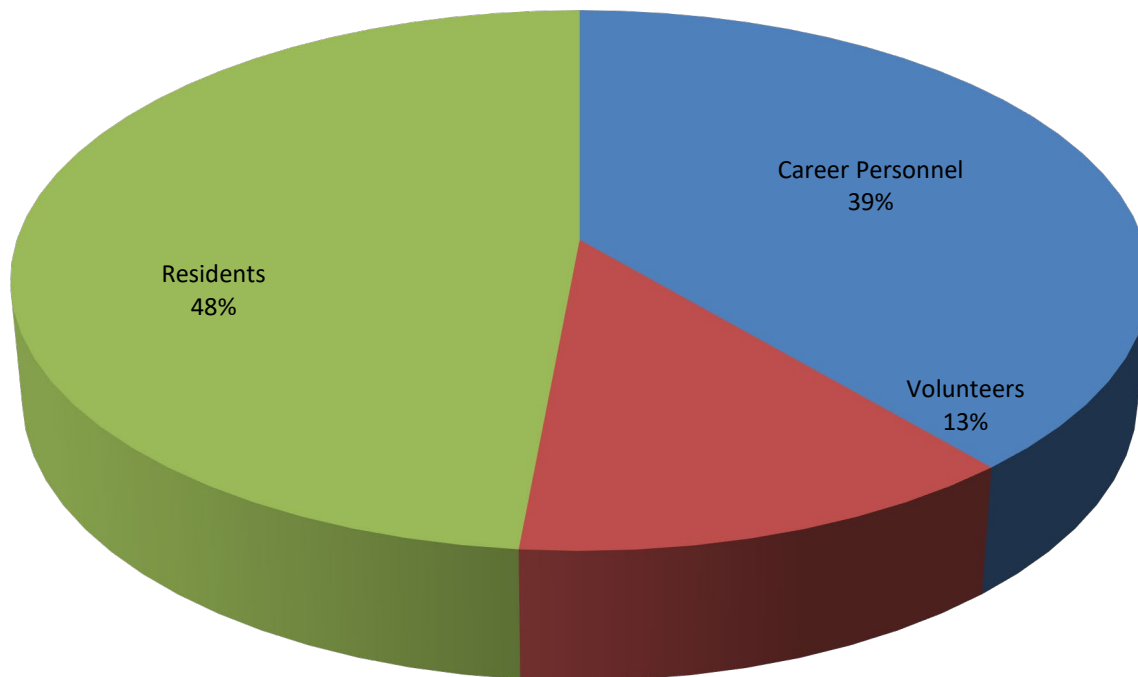


## Time of day



## Personnel on Scene

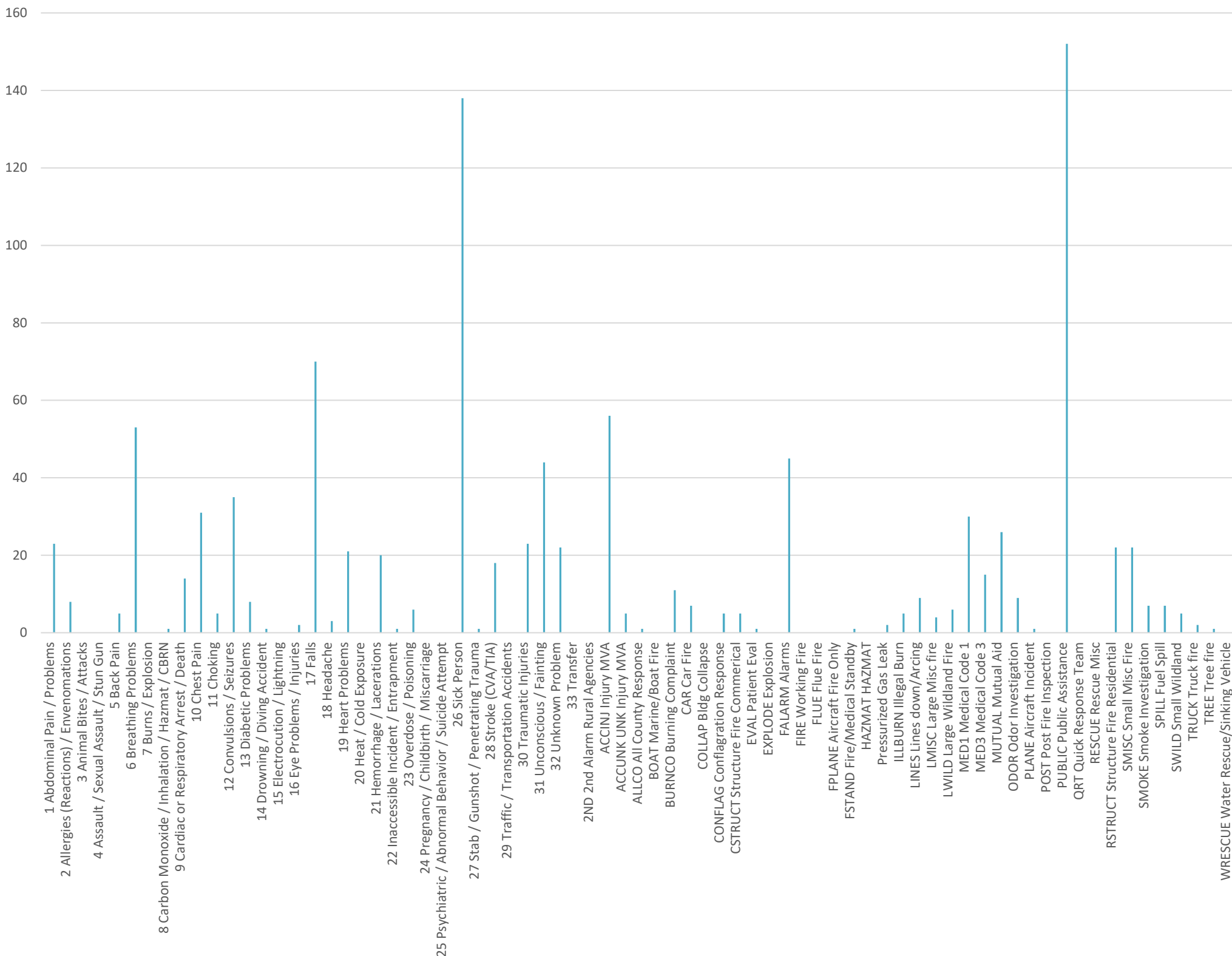
Career Personnel 1.54  
Volunteers 0.50  
Residents 1.93



Number of back-to-back calls

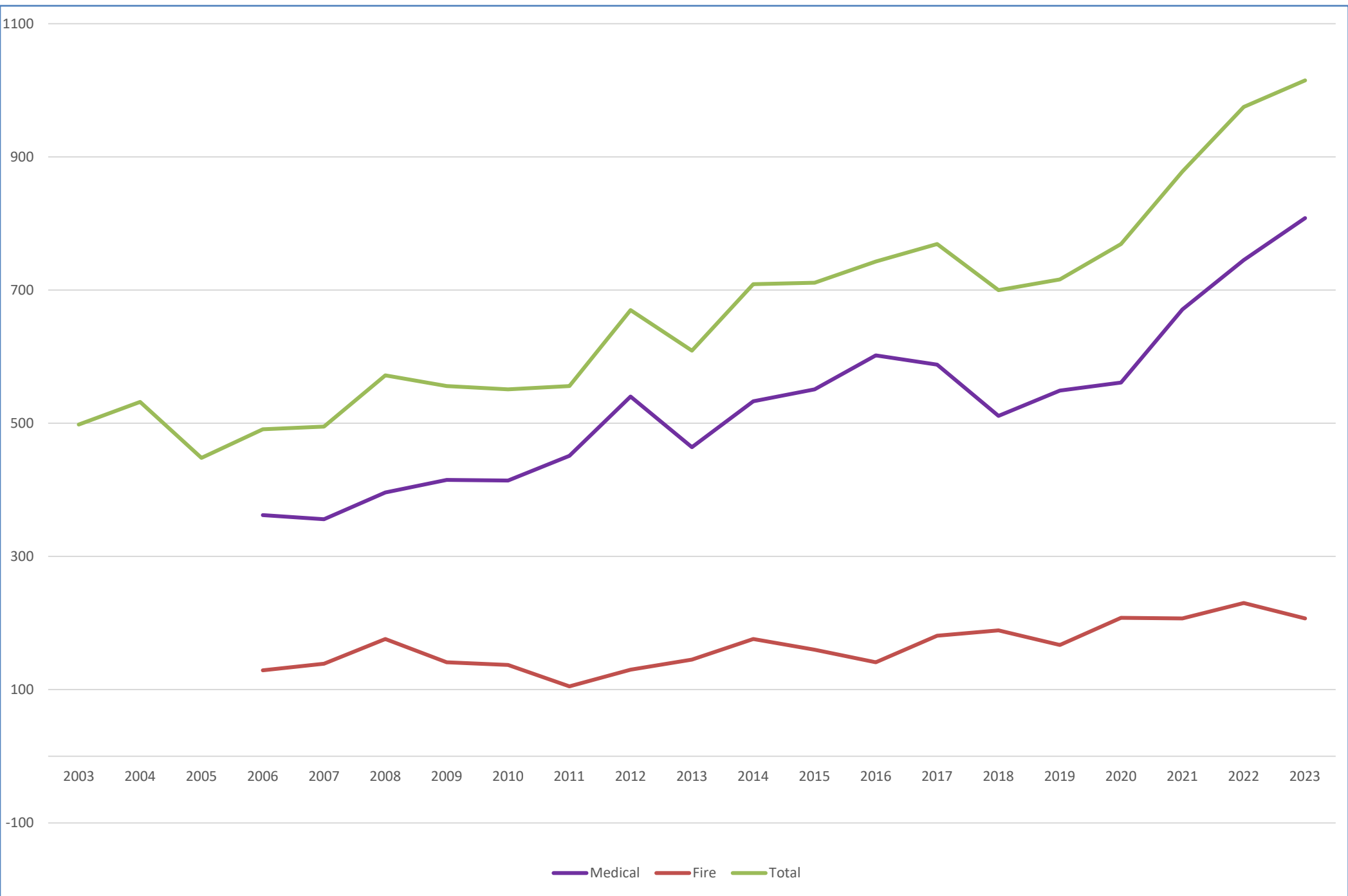
	2023	2022	2021	2020	2019
20 min	52	44	51	39	42
10 min	22	15			
3 calls in 20 min	4	3			

Dispatch Codes



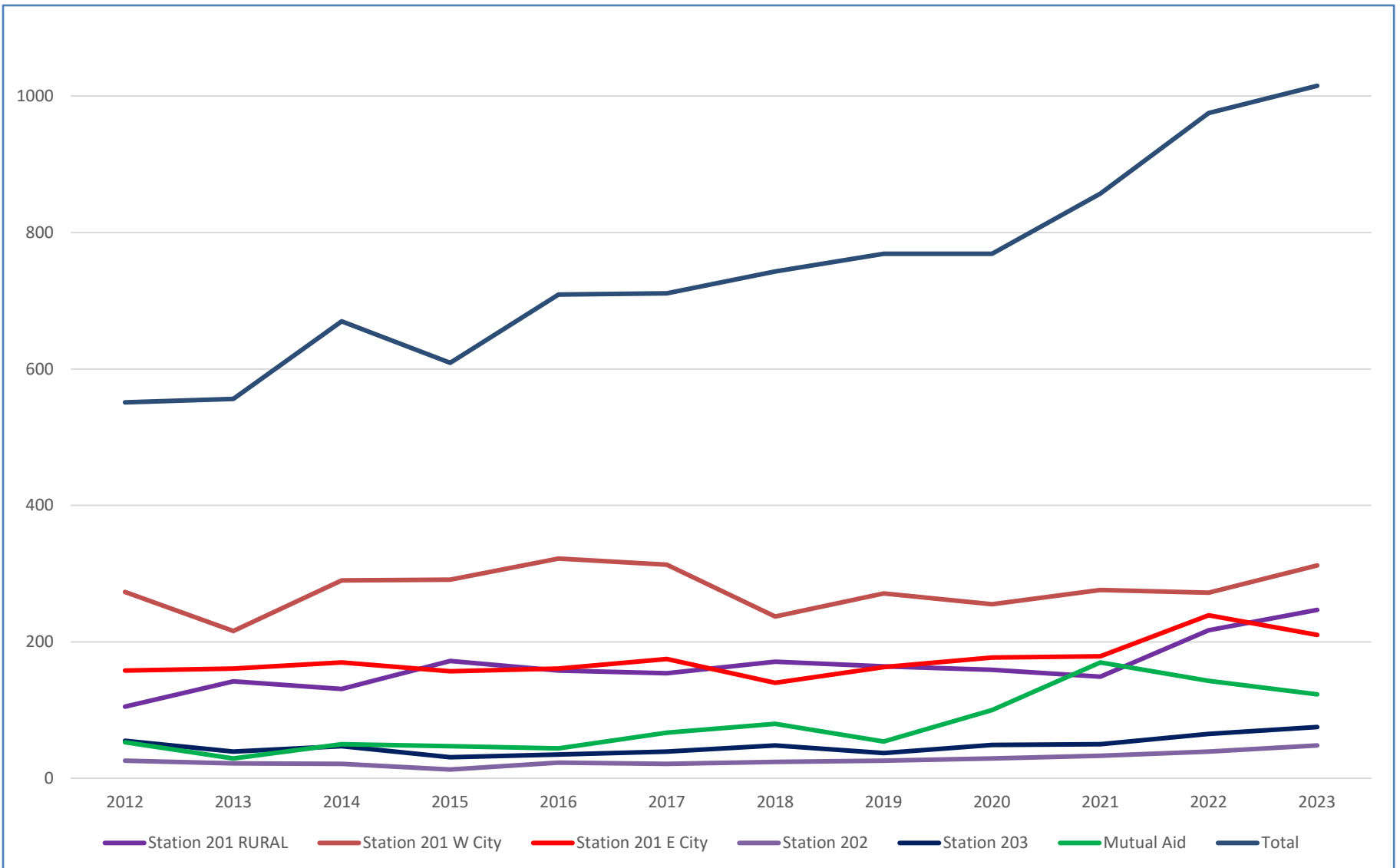
Call Volume 2003-2023

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Medical				362	356	396	415	414	451	540	464	533	551	602	588	511	549	561	671	745	808
Fire				129	139	176	141	137	105	130	145	176	160	141	181	189	167	208	207	230	207
Total	498	532	448	491	495	572	556	551	556	670	609	709	711	743	769	700	716	769	878	975	1015



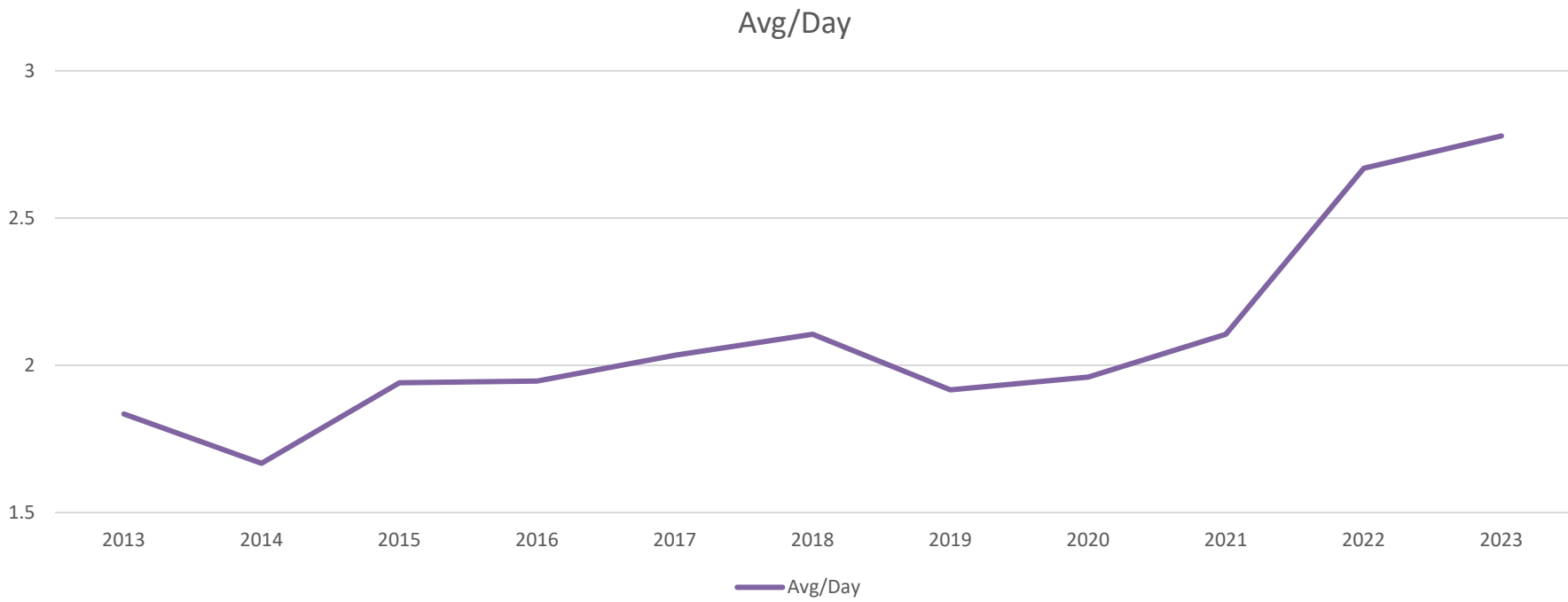


Call Volume	2012-2023												
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Station 201 RURAL	105	142	131	172	158	154	171	164	159	149	217	247	
Station 201 W City	273	216	290	291	322	313	237	271	255	276	272	312	
Station 201 E City	158	161	170	157	161	175	140	163	177	179	239	210	
Station 202	26	22	21	13	23	21	24	26	29	33	39	48	
Station 203	55	39	47	31	35	39	48	37	49	50	65	75	
Mutual Aid	53	29	50	47	44	67	80	54	100	170	143	123	
Adair									0	0	0	2	
Alsea									2	10	11	12	
Blodgett									19	36	27	15	
CFD									17	34	32	40	
Conflagration									5	5	1	5	
Kings Valley									15	22	29	25	
Lincoln Co									15	11	10	9	
Marys Peak									11	8	13	2	
Misc Mutual Aid									1	1	3	5	
Monroe									15	43	17	6	
Unprotected									0	0	0	2	
Total	551	556	670	609	709	711	743	769	769	857	975	1015	
Increase YoY		0.9%	20.5%	-9.1%	16.4%	0.3%	4.5%	3.5%	0.0%	11.4%	13.8%	4.1%	
Increase 2012			21.6%	10.5%	28.7%	29.0%	34.8%	39.6%	39.6%	55.5%	77.0%	84.2%	



# Call Volume 2013-2023

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Medical	464	533	551	602	588	511	549	561	671	745	808
Fire	145	176	160	141	181	189	167	208	207	230	207
Total	670	609	709	711	743	769	700	716	769	975	1015
Avg/Day	1.83	1.67	1.94	1.95	2.03	2.11	1.92	1.96	2.11	2.67	2.78



Average Response Times			2023		2022		
Station	Avg Rsp Time	Avg Arv Time		Station	Avg Rsp Time	Avg Arv Time	
201	1.23	5.11		201	1.46	5.68	
EMS	1.16	5.25		EMS	1.34	5.66	
Weekday	1.09	4.75		Weekday	1.14	5.60	
Weekend/Night	1.19	5.56		Weekend/Night	1.45	5.69	
FIRE	1.81	4.06		FIRE	1.93	5.77	
Weekday	1.00	3.60		Weekday	1.73	4.18	
Weekend/Night	2.18	4.27		Weekend/Night	2.00	6.31	
201E	1.18	4.17		201E	1.28	4.09	
EMS	1.08	4.22		EMS	1.20	4.12	
Weekday	0.86	4.17		Weekday	0.84	3.93	
Weekend/Night	1.18	4.24		Weekend/Night	1.34	4.19	
FIRE	1.58	4.00		FIRE	1.60	3.98	
Weekday	1.50	3.00		Weekday	1.44	3.06	
Weekend/Night	1.61	4.33		Weekend/Night	1.69	4.44	
201W	1.28	2.46		201W	1.28	2.72	
EMS	1.24	2.45		EMS	1.24	2.65	
Weekday	1.20	2.02		Weekday	1.06	2.37	
Weekend/Night	1.25	2.68		Weekend/Night	1.35	2.83	
FIRE	1.62	2.48		FIRE	1.45	3.02	
Weekday	1.67	2.44		Weekday	1.21	2.89	
Weekend/Night	1.58	2.50		Weekend/Night	1.59	3.09	
202	1.62	9.08		202	1.59	9.28	
EMS	1.56	10.06		EMS	1.33	8.87	
Weekday	1.00	9.17		Weekday	1.15	8.85	
Weekend/Night	1.83	10.50		Weekend/Night	1.47	8.88	
FIRE	1.75	6.88		FIRE	2.44	10.67	
Weekday	1.00	8.00		Weekday	2.00	18.00	
Weekend/Night	2.20	6.20		Weekend/Night	2.50	9.75	
203	1.42	9.07		203	1.40	10.40	
EMS	1.33	9.36		EMS	1.24	9.78	
Weekday	1.25	10.67		Weekday	0.92	10.92	
Weekend/Night	1.38	8.71		Weekend/Night	1.36	9.33	
FIRE	1.78	7.89		FIRE	1.79	11.89	
Weekday	0.50	9.50		Weekday	1.67	13.33	
Weekend/Night	2.14	7.43		Weekend/Night	1.85	11.23	
Grand Total	1.27	4.45		Grand Total	1.35	4.79	

Philomath Fire and Rescue

01/03/24

Profit & Loss by Class

Accrual Basis

July through December 2023

	GO Bond 2016 - Capital Impro...	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	TOTAL
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
4043 - Bond Income - Bank Interest	5.68	-447.48	0.00	0.00	0.00	0.00	-441.80
4042 - Bond Income - Prop Tax Interest	-7.63	245.14	0.00	0.00	0.00	0.00	237.51
4041 - Bond Income - Delinquent Taxes	0.00	3,468.39	0.00	0.00	0.00	0.00	3,468.39
4060 - Confagration Income	0.00	0.00	65,547.60	0.00	0.00	0.00	65,547.60
4500 - Transfers In	0.00	0.00	0.00	306,261.00	32,000.00	350,000.00	688,261.00
4650 - Public Education Income	0.00	0.00	7,665.00	0.00	0.00	0.00	7,665.00
4040 - Bond Income	0.00	395,921.97	0.00	0.00	0.00	0.00	395,921.97
4000 - Carryover Fund Balance	5,938.00	62,903.00	1,171,141.00	164,728.00	64,647.00	0.00	1,469,357.00
4010 - Delinquent Property Taxes	0.00	0.00	11,743.79	0.00	0.00	0.00	11,743.79
4020 - Current Property Taxes	0.00	0.00	1,383,621.38	0.00	0.00	0.00	1,383,621.38
4025 - Interest - Property Tax	0.00	0.00	-769.80	0.00	0.00	0.00	-769.80
4026 - Interest Income							
4027 - Interest - Citizens Bank & OSU	0.00	0.00	23.76	0.00	0.00	0.00	23.76
4030 - Investments - LGIP	0.00	0.00	108,494.89	0.00	0.00	0.00	108,494.89
<b>Total 4026 - Interest Income</b>	<b>0.00</b>	<b>0.00</b>	<b>108,518.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>108,518.65</b>
4900 - Miscellaneous Income	0.00	0.00	12,258.58	0.00	0.00	0.00	12,258.58
<b>Total Income</b>	<b>5,936.05</b>	<b>462,091.02</b>	<b>2,759,726.20</b>	<b>470,989.00</b>	<b>96,647.00</b>	<b>350,000.00</b>	<b>4,145,389.27</b>
<b>Gross Profit</b>	<b>5,936.05</b>	<b>462,091.02</b>	<b>2,759,726.20</b>	<b>470,989.00</b>	<b>96,647.00</b>	<b>350,000.00</b>	<b>4,145,389.27</b>
<b>Expense</b>							
9010 - Transfers	0.00	0.00	688,261.00	0.00	0.00	0.00	688,261.00
<b>5000 - Personnel Expenses</b>							
5137 - Grant Funded Wages	0.00	0.00	27,739.63	0.00	0.00	0.00	27,739.63
5136 - Confagration Wages	0.00	0.00	56,185.04	0.00	0.00	0.00	56,185.04
5100 - Fire Chief Wages	0.00	0.00	49,514.00	0.00	0.00	0.00	49,514.00
5105 - Deputy Chief Wages	0.00	0.00	53,236.22	0.00	0.00	0.00	53,236.22
5110 - Admin Asst Wages	0.00	0.00	28,823.00	0.00	0.00	0.00	28,823.00
5120 - Staff Captain Wage	0.00	0.00	30,827.78	0.00	0.00	0.00	30,827.78
5125 - Firefighter Wages	0.00	0.00	130,141.30	0.00	0.00	0.00	130,141.30
5130 - Overtime Wages	0.00	0.00	22,623.75	0.00	0.00	0.00	22,623.75
5405 - Employers FICA	0.00	0.00	23,970.78	0.00	0.00	0.00	23,970.78
5410 - Employers Medicare	0.00	0.00	5,606.08	0.00	0.00	0.00	5,606.08
5421 - Workers Compensation	0.00	0.00	28,078.82	0.00	0.00	0.00	28,078.82
5430 - PERS - Employe	0.00	0.00	83,709.32	0.00	0.00	0.00	83,709.32
5431 - PERS - Pickup 6%	0.00	0.00	19,326.98	0.00	0.00	0.00	19,326.98
5440 - Health Insurance	0.00	0.00	67,253.57	0.00	0.00	0.00	67,253.57
<b>Total 5000 - Personnel Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>627,036.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>627,036.27</b>
<b>6000 - Materials and Services</b>							
<b>6216 - FA/CPR Education</b>							
6216-1 - FA/CPR Education- Supplies	0.00	0.00	2,573.99	0.00	0.00	0.00	2,573.99
6216-2 - FA/CPR Education- Instruct...	0.00	0.00	312.50	0.00	0.00	0.00	312.50
<b>Total 6216 - FA/CPR Education</b>	<b>0.00</b>	<b>0.00</b>	<b>2,886.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,886.49</b>
6091 - Tuition Reimbursement	0.00	0.00	5,584.22	0.00	0.00	0.00	5,584.22
6001 - Contracted Professional Service	0.00	0.00	48,925.74	0.00	0.00	0.00	48,925.74
6010 - Office Supplies	0.00	0.00	1,493.41	0.00	0.00	0.00	1,493.41
6011 - Postage/Shipping	0.00	0.00	168.58	0.00	0.00	0.00	168.58
6020 - Insurance and Bond	0.00	0.00	10,758.00	0.00	0.00	0.00	10,758.00
6030 - Dues and Fees	0.00	0.00	7,286.53	0.00	0.00	0.00	7,286.53
6050 - Utilities	0.00	0.00	11,768.11	0.00	0.00	0.00	11,768.11
6060 - Telephone, Pagers, Internet	0.00	0.00	16,693.24	0.00	0.00	0.00	16,693.24
6080 - Conference	0.00	0.00	5,618.00	0.00	0.00	0.00	5,618.00
6090 - Education/Training	0.00	0.00	7,290.81	0.00	0.00	0.00	7,290.81
6100 - Equipment Maintenance Agree...	0.00	0.00	1,581.02	0.00	0.00	0.00	1,581.02
6130 - Gas & Oil	0.00	0.00	10,511.14	0.00	0.00	0.00	10,511.14
6140 - Hydrant Maintenance	0.00	0.00	330.89	0.00	0.00	0.00	330.89
6150 - Radio Maintenance	0.00	0.00	2,801.75	0.00	0.00	0.00	2,801.75
6160 - Equipment Maintenance	0.00	0.00	3,633.32	0.00	0.00	0.00	3,633.32
6161 - Vehicle Maintenance	0.00	0.00	12,573.30	0.00	0.00	0.00	12,573.30
6170 - Building Maint and Improvements	0.00	0.00	4,226.17	0.00	0.00	0.00	4,226.17
6180 - Grounds Maintenance	0.00	0.00	186.66	0.00	0.00	0.00	186.66
6190 - Small Tools & Equipment	0.00	0.00	3,117.75	0.00	0.00	0.00	3,117.75
6200 - Supplies - Department	0.00	0.00	2,645.42	0.00	0.00	0.00	2,645.42
6210 - Supplies - Medical	0.00	0.00	8,276.39	0.00	0.00	0.00	8,276.39
6215 - Supplies - Prevention	0.00	0.00	1,801.73	0.00	0.00	0.00	1,801.73
6220 - Supplies - Suppression	0.00	0.00	539.63	0.00	0.00	0.00	539.63
6230 - Hazardous Materials	0.00	0.00	906.75	0.00	0.00	0.00	906.75
6250 - Uniforms	0.00	0.00	14,677.00	0.00	0.00	0.00	14,677.00
6270 - Volunteer - Activities	0.00	0.00	2,818.61	0.00	0.00	0.00	2,818.61
6280 - Volunteer Incentive Program	0.00	0.00	1,285.77	0.00	0.00	0.00	1,285.77
6310 - Physical & Immunizations	0.00	0.00	7,149.00	0.00	0.00	0.00	7,149.00
6320 - Community Involvement	0.00	0.00	9,777.71	0.00	0.00	0.00	9,777.71
6900 - Miscellaneous Expense	0.00	0.00	1,510.23	0.00	0.00	0.00	1,510.23
<b>Total 6000 - Materials and Services</b>	<b>0.00</b>	<b>0.00</b>	<b>208,823.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>208,823.37</b>
<b>7000 - Capital Outlay</b>							
7130 - Capital Outlay - Bond	0.00	6,650.97	7,706.45	0.00	0.00	0.00	14,357.42
7110 - Capital Outlay - Building	0.00	0.00	6,596.00	25,673.56	0.00	0.00	32,269.56
<b>Total 7000 - Capital Outlay</b>	<b>0.00</b>	<b>6,650.97</b>	<b>14,302.45</b>	<b>25,673.56</b>	<b>0.00</b>	<b>0.00</b>	<b>46,626.98</b>
<b>Total Expense</b>	<b>0.00</b>	<b>6,650.97</b>	<b>1,538,423.09</b>	<b>25,673.56</b>	<b>0.00</b>	<b>0.00</b>	<b>1,570,747.62</b>
<b>Net Ordinary Income</b>	<b>5,936.05</b>	<b>455,440.05</b>	<b>1,221,303.11</b>	<b>445,315.44</b>	<b>96,647.00</b>	<b>350,000.00</b>	<b>2,574,641.65</b>
<b>Net Income</b>	<b>5,936.05</b>	<b>455,440.05</b>	<b>1,221,303.11</b>	<b>445,315.44</b>	<b>96,647.00</b>	<b>350,000.00</b>	<b>2,574,641.65</b>

**Philomath Fire and Rescue**  
**Profit & Loss Budget vs. Actual**  
**July through December 2023**

	Jul - Dec 23	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4043 · Bond Income - Bank Interest	-441.80	0.00	-441.80	100.0%
4042 · Bond Income - Prop Tax Inter...	237.51	700.00	-462.49	33.9%
4041 · Bond Income - Delinquent Ta...	3,468.39	5,000.00	-1,531.61	69.4%
4060 · Conflagration Income	65,547.60	100,000.00	-34,452.40	65.5%
4500 · Transfers In	688,261.00	0.00	688,261.00	100.0%
4050 · Public Education Income	7,665.00	12,500.00	-4,835.00	61.3%
4040 · Bond Income	395,921.97	404,200.00	-8,278.03	98.0%
4000 · Carryover Fund Balance	1,469,357.00	784,900.68	684,456.32	187.2%
4010 · Delinquent Property Taxes	11,743.79	16,000.00	-4,256.21	73.4%
4020 · Current Property Taxes	1,383,621.38	1,397,916.00	-14,294.62	99.0%
4025 · Interest - Property Tax	-769.80	3,000.00	-3,769.80	-25.7%
4026 · Interest Income	108,518.65	0.00	108,518.65	100.0%
4900 · Miscellaneous Income	12,258.58	10,000.00	2,258.58	122.6%
<b>Total Income</b>	<b>4,145,389.27</b>	<b>2,734,216.68</b>	<b>1,411,172.59</b>	<b>151.6%</b>
<b>Gross Profit</b>	<b>4,145,389.27</b>	<b>2,734,216.68</b>	<b>1,411,172.59</b>	<b>151.6%</b>
<b>Expense</b>				
9010 · Transfers	688,261.00	1,014,499.00	-326,238.00	67.8%
5000 · Personnel Expenses	627,036.27	1,189,106.04	-562,069.77	52.7%
6000 · Materials and Services	208,823.37	590,991.20	-382,167.83	35.3%
7000 · Capital Outlay	46,626.98	60,000.00	-13,373.02	77.7%
<b>Total Expense</b>	<b>1,570,747.62</b>	<b>2,854,596.24</b>	<b>-1,283,848.62</b>	<b>55.0%</b>
<b>Net Ordinary Income</b>	<b>2,574,641.65</b>	<b>-120,379.56</b>	<b>2,695,021.21</b>	<b>-2,138.8%</b>
<b>Net Income</b>	<b>2,574,641.65</b>	<b>-120,379.56</b>	<b>2,695,021.21</b>	<b>-2,138.8%</b>

## Philomath Fire and Rescue

01/03/24

## Balance Sheet by Class

Accrual Basis

As of December 31, 2023

	GO Bond 2016 - Capital Impro...	GO Bond 2016 - Debt Services	General Fund	Building Reserve Fund	Equipment Reserve Fund	Vehicle Reserve Fund	TOTAL
<b>ASSETS</b>							
<b>Current Assets</b>							
Checking/Savings							
1015 - Citizens Bank Checking	0.00	-228,886.42	641,149.61	-256,795.56	-49,796.00	-72,120.49	33,551.14
1000 - Petty Cash	0.00	0.00	-2.78	0.00	0.00	0.00	-2.78
1050 - Local Government Investment Poo	-299,676.89	699,745.36	905,876.64	703,654.68	147,696.64	422,558.00	2,579,854.43
1060 - OSU - Savings Account	0.00	0.00	-327.72	0.00	0.00	0.00	-327.72
<b>Total Checking/Savings</b>	<b>-299,676.89</b>	<b>470,858.94</b>	<b>1,546,695.75</b>	<b>446,859.12</b>	<b>97,900.64</b>	<b>350,437.51</b>	<b>2,613,075.07</b>
Accounts Receivable							
11000 - Accounts Receivable	0.00	0.00	36,610.75	0.00	0.00	0.00	36,610.75
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>36,610.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,610.75</b>
Other Current Assets							
1250 - Prepaid Assets	0.00	0.00	21,146.55	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	3,661.29
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>24,807.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,807.84</b>
<b>Total Current Assets</b>	<b>-299,676.89</b>	<b>470,858.94</b>	<b>1,608,114.34</b>	<b>446,859.12</b>	<b>97,900.64</b>	<b>350,437.51</b>	<b>2,674,493.66</b>
<b>TOTAL ASSETS</b>	<b>-299,676.89</b>	<b>470,858.94</b>	<b>1,608,114.34</b>	<b>446,859.12</b>	<b>97,900.64</b>	<b>350,437.51</b>	<b>2,674,493.66</b>
<b>LIABILITIES &amp; EQUITY</b>							
<b>Liabilities</b>							
<b>Current Liabilities</b>							
Accounts Payable							
2010 - Accounts Payable	0.00	0.00	-23,696.59	0.00	0.00	0.00	-23,696.59
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>-23,696.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-23,696.59</b>
Credit Cards							
US Bank OneCard- Viktor	0.00	0.00	329.00	0.00	0.00	0.00	329.00
US Bank One Card- Chancy	0.00	0.00	901.17	0.00	0.00	0.00	901.17
US Bank One Card- Rich	0.00	0.00	87.17	0.00	0.00	0.00	87.17
US Bank One Card- Ashley	0.00	0.00	1,998.92	0.00	0.00	0.00	1,998.92
<b>Total Credit Cards</b>	<b>0.00</b>	<b>0.00</b>	<b>3,296.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,296.26</b>
Other Current Liabilities							
2070 - Deferred Taxes	0.00	6,530.03	22,142.96	0.00	0.00	0.00	28,672.99
2400 - Payroll Liabilities							
2133 - OR- Paid Fam Med Leave	0.00	0.00	3,813.03	0.00	0.00	0.00	3,813.03
2132 - Oregon Transit Tax Withholding	0.00	0.00	926.23	0.00	0.00	0.00	926.23
2100 - Wages Payable	0.00	0.00	32,239.54	0.00	0.00	0.00	32,239.54
2110 - Federal Income Tax Payable	0.00	0.00	4,892.00	0.00	0.00	0.00	4,892.00
2120 - FICA Payable	0.00	0.00	2,995.87	0.00	0.00	0.00	2,995.87
2125 - Medicare Payable	0.00	0.00	712.87	0.00	0.00	0.00	712.87
2130 - State Income Tax Payable	0.00	0.00	-609.33	0.00	0.00	0.00	-609.33
2131 - Works Benefit Fund Payable(W...	0.00	0.00	239.78	0.00	0.00	0.00	239.78
2140 - PERS Payable	0.00	0.00	11,406.52	0.00	0.00	0.00	11,406.52
2145 - OR Saving Growth 457 Payable	0.00	0.00	150.00	0.00	0.00	0.00	150.00
2150 - Health Insurance Prem. Payable	0.00	0.00	-158.60	0.00	0.00	0.00	-158.60
2210 - Health Ins Prem Ded Pre Tax	0.00	0.00	6,350.05	0.00	0.00	0.00	6,350.05
2230 - Flexible Spending Account	0.00	0.00	875.00	0.00	0.00	0.00	875.00
2232 - Union Dues	0.00	0.00	630.22	0.00	0.00	0.00	630.22
<b>Total 2400 - Payroll Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>64,463.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64,463.18</b>
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>6,530.03</b>	<b>86,606.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>93,136.17</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>6,530.03</b>	<b>66,205.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72,735.84</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>6,530.03</b>	<b>66,205.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72,735.84</b>
<b>Equity</b>							
3010 - Fund Balance	-5,938.00	-190,215.66	-2,058,218.22	-1,193,735.62	-737,563.10	-335,582.41	-4,521,253.01
3200 - Unallocated Fund Balance	-299,674.94	199,104.52	2,378,823.64	1,195,279.30	738,816.74	336,019.92	4,548,369.18
Net Income	5,936.05	455,440.05	1,221,303.11	445,315.44	96,647.00	350,000.00	2,574,641.65
<b>Total Equity</b>	<b>-299,676.89</b>	<b>464,328.91</b>	<b>1,541,908.53</b>	<b>446,859.12</b>	<b>97,900.64</b>	<b>350,437.51</b>	<b>2,601,757.82</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-299,676.89</b>	<b>470,858.94</b>	<b>1,608,114.34</b>	<b>446,859.12</b>	<b>97,900.64</b>	<b>350,437.51</b>	<b>2,674,493.66</b>

**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		12/31/2023			1050 · Local Go...		-0.05
					6030 · Dues and ...	-0.05	0.05
TOTAL						-0.05	0.05
Check	EFT	12/01/2023	NW Natural		1015 · Citizens ...		-212.98
					6050 · Utilities	-212.98	212.98
TOTAL						-212.98	212.98
Check	EFT	12/01/2023	Consumers Pow...		1015 · Citizens ...		-184.61
					6050 · Utilities	-77.07	77.07
					6050 · Utilities	-71.48	71.48
					6050 · Utilities	-36.06	36.06
TOTAL						-184.61	184.61
Check	EFT	12/05/2023	CIS Trust		1015 · Citizens ...		-11,212.55
					5440 · Health Ins...	-11,212.55	11,212.55
TOTAL						-11,212.55	11,212.55
Check	EFT	12/01/2023	Century Link		1015 · Citizens ...		-131.45
					6060 · Telephone...	-131.45	131.45
TOTAL						-131.45	131.45
Check	EFT	12/04/2023	AT&T Mobility		1015 · Citizens ...		-40.04
					6060 · Telephone...	-40.04	40.04
TOTAL						-40.04	40.04
Check	EFT	12/05/2023	Carson Oil		1015 · Citizens ...		-549.13
					6130 · Gas & Oil	-549.13	549.13
TOTAL						-549.13	549.13
Check	EFT	12/06/2023	Comcast		1015 · Citizens ...		-14.77
					6060 · Telephone...	-14.77	14.77
TOTAL						-14.77	14.77
Check	EFT	12/08/2023	Pacific Power		1015 · Citizens ...		-692.06
					6050 · Utilities	-692.06	692.06
TOTAL						-692.06	692.06

**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	12/20/2023	Consumers Pow...		1015 · Citizens ...		-278.49
				6050 · Utilities		-200.71	200.71
				6050 · Utilities		-77.78	77.78
TOTAL						-278.49	278.49
Check	EFT	12/15/2023	Pioneer Telepho...		1015 · Citizens ...		-210.85
				6060 · Telephone...		-210.85	210.85
TOTAL						-210.85	210.85
Check	EFT	12/15/2023	De Lage Landen...		1015 · Citizens ...		-152.15
				6100 · Equipment...		-152.15	152.15
TOTAL						-152.15	152.15
Check	EFT	12/05/2023	AsiFlex		1015 · Citizens ...		-441.25
				2230 · Flexible S...		-430.00	430.00
				6030 · Dues and ...		-11.25	11.25
TOTAL						-441.25	441.25
Check	EFT	12/04/2023	City of Philomath		1015 · Citizens ...		-239.70
				6050 · Utilities		-15.20	15.20
				6050 · Utilities		-224.50	224.50
TOTAL						-239.70	239.70
Check	EFT	12/20/2023	Republic Services		1015 · Citizens ...		-282.95
				6050 · Utilities		-247.45	247.45
				6050 · Utilities		-35.50	35.50
TOTAL						-282.95	282.95
Check	EFT	12/05/2023	Colonial Life		1015 · Citizens ...		-153.40
				2210 · Health Ins ...		-25.00	25.00
				2150 · Health Ins...		-128.40	128.40
TOTAL						-153.40	153.40
Check	EFT	12/15/2023	Carson Oil		1015 · Citizens ...		-722.04
				6130 · Gas & Oil		-722.04	722.04
TOTAL						-722.04	722.04
Check	EFT	12/12/2023	PERS		1015 · Citizens ...		-14,231.12
				5431 · PERS - Pi...		-2,656.43	2,656.43
				5430 · PERS - E...		-11,574.69	11,574.69
TOTAL						-14,231.12	14,231.12



**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	EFT	12/22/2023	Verizon		1015 · Citizens ...		-274.23
					6060 · Telephone...	-274.23	274.23
TOTAL						-274.23	274.23
Check	EFT	12/03/2023	EFTPS		1015 · Citizens ...		-15,153.18
					2110 · Federal In...	-6,646.00	6,646.00
					2120 · FICA Pay...	-3,447.36	3,447.36
					2125 · Medicare ...	-806.23	806.23
					5405 · Employers...	-3,447.36	3,447.36
					5410 · Employers...	-806.23	806.23
TOTAL						-15,153.18	15,153.18
Check	EFT	12/03/2023	Oregon Departm...		1015 · Citizens ...		-3,913.00
					2130 · State Inco...	-3,913.00	3,913.00
TOTAL						-3,913.00	3,913.00
Check	EFT	12/11/2023	Intuit		1015 · Citizens ...		-40.57
					6030 · Dues and ...	-14.00	14.00
					6030 · Dues and ...	-26.57	26.57
TOTAL						-40.57	40.57
Bill Pmt -Check	32017	12/05/2023	Andy Louden`		1015 · Citizens ...		-275.00
Bill	624	11/13/2023			6161 · Vehicle M...	-275.00	275.00
TOTAL						-275.00	275.00
Bill Pmt -Check	32018	12/05/2023	Dave Wiger`		1015 · Citizens ...		-184.49
Bill	1107...	11/15/2023			6270 · Volunteer ...	-184.49	184.49
TOTAL						-184.49	184.49
Bill Pmt -Check	32019	12/05/2023	Industrial Weldi...		1015 · Citizens ...		-120.00
Bill	352438	11/13/2023			6210 · Supplies - ...	-120.00	120.00
TOTAL						-120.00	120.00
Bill Pmt -Check	32020	12/05/2023	Koopman Cons...		1015 · Citizens ...		-477.50
Bill	4969	11/20/2023			6001 · Contracte...	-477.50	477.50
TOTAL						-477.50	477.50
Bill Pmt -Check	32021	12/05/2023	Local Governme...		1015 · Citizens ...		-216.00
Bill	67838	10/31/2023			6001 · Contracte...	-216.00	216.00
TOTAL						-216.00	216.00

**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32022</b>	<b>12/05/2023</b>	<b>Medline Industri...</b>		<b>1015 · Citizens ...</b>		<b>-402.73</b>
Bill	2294...	11/14/2023			6200 · Supplies - ...	-70.02	70.02
Bill	2294...	11/15/2023			6200 · Supplies - ...	-91.42	91.42
Bill	2294...	11/16/2023			6200 · Supplies - ...	-18.26	18.26
Bill	2294...	11/17/2023			6210 · Supplies - ...	-223.03	223.03
TOTAL						-402.73	402.73
<b>Bill Pmt -Check</b>	<b>32023</b>	<b>12/05/2023</b>	<b>MPTV, Inc.</b>		<b>1015 · Citizens ...</b>		<b>-17.63</b>
Bill	C242...	11/12/2023			6161 · Vehicle M...	-13.16	13.16
Bill	AA24...	11/19/2023			6161 · Vehicle M...	-4.47	4.47
TOTAL						-17.63	17.63
<b>Bill Pmt -Check</b>	<b>32024</b>	<b>12/05/2023</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens ...</b>		<b>-414.89</b>
Bill	1107...	11/09/2023			6270 · Volunteer ...	-196.95	196.95
Bill	1003...	11/09/2023			6270 · Volunteer ...	-217.94	217.94
TOTAL						-414.89	414.89
<b>Bill Pmt -Check</b>	<b>32025</b>	<b>12/05/2023</b>	<b>Security Alarm ...</b>		<b>1015 · Citizens ...</b>		<b>-523.49</b>
Bill	1415...	11/13/2023			6060 · Telephone...	-523.49	523.49
TOTAL						-523.49	523.49
<b>Bill Pmt -Check</b>	<b>32026</b>	<b>12/05/2023</b>	<b>Timber Supply C...</b>		<b>1015 · Citizens ...</b>		<b>-73.72</b>
Bill	624112	11/13/2023			7110 · Capital Ou...	-73.72	73.72
TOTAL						-73.72	73.72
<b>Bill Pmt -Check</b>	<b>32027</b>	<b>12/05/2023</b>	<b>TWGW, Inc. dba...</b>		<b>1015 · Citizens ...</b>		<b>-139.46</b>
Bill	788689	11/14/2023			6161 · Vehicle M...	-17.99	17.99
Bill	788396	11/14/2023			6161 · Vehicle M...	-47.98	47.98
Bill	788866	11/19/2023			6161 · Vehicle M...	-9.99	9.99
Bill	788896	11/19/2023			6161 · Vehicle M...	-16.16	16.16
Bill	788910	11/19/2023			6161 · Vehicle M...	-16.49	16.49
Bill	788890	11/19/2023			6161 · Vehicle M...	-30.85	30.85
TOTAL						-139.46	139.46
<b>Bill Pmt -Check</b>	<b>32028</b>	<b>12/05/2023</b>	<b>Willamette Saw</b>		<b>1015 · Citizens ...</b>		<b>-120.00</b>
Bill	134409	11/13/2023			6090 · Education/...	-120.00	120.00
TOTAL						-120.00	120.00
<b>Bill Pmt -Check</b>	<b>32029</b>	<b>12/05/2023</b>	<b>Zoll Medical Cor...</b>		<b>1015 · Citizens ...</b>		<b>-339.48</b>
Bill	3845...	11/13/2023			6210 · Supplies - ...	-339.48	339.48
TOTAL						-339.48	339.48

**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32031</b>	<b>12/04/2023</b>	<b>Accuity, LLC</b>		<b>1015 · Citizens ...</b>		<b>-8,500.00</b>
Bill	10359	11/22/2023			6001 · Contracte...	-8,500.00	8,500.00
TOTAL						-8,500.00	8,500.00
<b>Bill Pmt -Check</b>	<b>32032</b>	<b>12/04/2023</b>	<b>Benton Electric</b>		<b>1015 · Citizens ...</b>		<b>-420.00</b>
Bill	1538...	11/20/2023			6060 · Telephone...	-420.00	420.00
TOTAL						-420.00	420.00
<b>Bill Pmt -Check</b>	<b>32033</b>	<b>12/04/2023</b>	<b>Bio-Med Testing</b>		<b>1015 · Citizens ...</b>		<b>-58.00</b>
Bill	102896	11/14/2023			6090 · Education/...	-58.00	58.00
TOTAL						-58.00	58.00
<b>Bill Pmt -Check</b>	<b>32034</b>	<b>12/04/2023</b>	<b>Chase</b>		<b>1015 · Citizens ...</b>		<b>-7,706.45</b>
Bill	27	11/29/2023			7130 · Capital Ou...	-7,706.45	7,706.45
TOTAL						-7,706.45	7,706.45
<b>Bill Pmt -Check</b>	<b>32035</b>	<b>12/04/2023</b>	<b>Hughes Fire Eq...</b>		<b>1015 · Citizens ...</b>		<b>-1,168.55</b>
Bill	599817	11/28/2023			6161 · Vehicle M...	-1,168.55	1,168.55
TOTAL						-1,168.55	1,168.55
<b>Bill Pmt -Check</b>	<b>32036</b>	<b>12/04/2023</b>	<b>Industrial Weldi...</b>		<b>1015 · Citizens ...</b>		<b>-55.00</b>
Bill	353712	11/21/2023			6210 · Supplies - ...	-55.00	55.00
TOTAL						-55.00	55.00
<b>Bill Pmt -Check</b>	<b>32037</b>	<b>12/04/2023</b>	<b>Layne Converse</b>		<b>1015 · Citizens ...</b>		<b>-19.97</b>
Bill	425761	11/29/2023			6080 · Conference	-19.97	19.97
TOTAL						-19.97	19.97
<b>Bill Pmt -Check</b>	<b>32038</b>	<b>12/04/2023</b>	<b>Medline Industri...</b>		<b>1015 · Citizens ...</b>		<b>-339.77</b>
Bill	2295...	11/25/2023			6210 · Supplies - ...	-187.26	187.26
Bill	2229...	11/28/2023			6200 · Supplies - ...	-80.31	80.31
Bill	2296...	11/30/2023			6210 · Supplies - ...	-72.20	72.20
TOTAL						-339.77	339.77
<b>Bill Pmt -Check</b>	<b>32039</b>	<b>12/04/2023</b>	<b>Oregon Fire Dist...</b>		<b>1015 · Citizens ...</b>		<b>-225.00</b>
Bill	16-375	11/30/2023			6030 · Dues and ...	-225.00	225.00
TOTAL						-225.00	225.00

**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	32040	12/04/2023	SeaWestern		1015 · Citizens ...		-56.20
Bill	INV2...	11/22/2023			6250 · Uniforms	-56.20	56.20
TOTAL						-56.20	56.20
Bill Pmt -Check	32041	12/04/2023	WHA Insurance		1015 · Citizens ...		-8,904.00
Bill	899568	11/22/2023			6020 · Insurance ...	-8,904.00	8,904.00
TOTAL						-8,904.00	8,904.00
Bill Pmt -Check	32042	12/05/2023	Philomath Rental		1015 · Citizens ...		-118.30
Bill	1-56...	12/04/2023			7110 · Capital Ou...	-118.30	118.30
TOTAL						-118.30	118.30
Bill Pmt -Check	32043	12/05/2023	Rich Saalsaa		1015 · Citizens ...		-8,163.54
Bill	Nove...	12/05/2023			5105 · Deputy Ch...	-8,163.54	8,163.54
TOTAL						-8,163.54	8,163.54
Bill Pmt -Check	32044	12/14/2023	911 Supply		1015 · Citizens ...		-426.53
Bill	INV-...	12/11/2023			6250 · Uniforms	-426.53	426.53
TOTAL						-426.53	426.53
Bill Pmt -Check	32045	12/14/2023	Andy Louden`		1015 · Citizens ...		-80.00
Bill	36380	12/04/2023			6161 · Vehicle M...	-80.00	80.00
TOTAL						-80.00	80.00
Bill Pmt -Check	32046	12/14/2023	Bio-Med Testing		1015 · Citizens ...		-29.00
Bill	94655	12/11/2023			6090 · Education/...	-29.00	29.00
TOTAL						-29.00	29.00
Bill Pmt -Check	32047	12/14/2023	Chase		1015 · Citizens ...		-6,650.97
Bill	1407	12/11/2023			7130 · Capital Ou...	-6,650.97	6,650.97
TOTAL						-6,650.97	6,650.97
Bill Pmt -Check	32048	12/14/2023	Industrial Weldi...		1015 · Citizens ...		-20.00
Bill	890871	12/11/2023			6210 · Supplies - ...	-20.00	20.00
TOTAL						-20.00	20.00
Bill Pmt -Check	32049	12/14/2023	MPTV, Inc.		1015 · Citizens ...		-7.44
Bill	AA25...	12/07/2023			6161 · Vehicle M...	-7.44	7.44
TOTAL						-7.44	7.44

**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32050</b>	<b>12/14/2023</b>	<b>The Corvallis Cli...</b>		<b>1015 · Citizens ...</b>		<b>-828.00</b>
Bill	199059	12/11/2023			6310 · Physical &...	-828.00	828.00
TOTAL						-828.00	828.00
<b>Bill Pmt -Check</b>	<b>32051</b>	<b>12/14/2023</b>	<b>Oregon Govern...</b>		<b>1015 · Citizens ...</b>		<b>-945.68</b>
Bill	AIE1...	12/11/2023			6030 · Dues and ...	-945.68	945.68
TOTAL						-945.68	945.68
<b>Bill Pmt -Check</b>	<b>32052</b>	<b>12/14/2023</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens ...</b>		<b>-14.88</b>
Bill	64	12/04/2023			6270 · Volunteer ...	-14.88	14.88
TOTAL						-14.88	14.88
<b>Bill Pmt -Check</b>	<b>32053</b>	<b>12/14/2023</b>	<b>Philomath Area ...</b>		<b>1015 · Citizens ...</b>		<b>-225.00</b>
Bill	1587	12/11/2023			6030 · Dues and ...	-225.00	225.00
TOTAL						-225.00	225.00
<b>Bill Pmt -Check</b>	<b>32054</b>	<b>12/14/2023</b>	<b>Sema Roofing E...</b>		<b>1015 · Citizens ...</b>		<b>-200.00</b>
Bill	1736	12/05/2023			6170 · Building M...	-200.00	200.00
TOTAL						-200.00	200.00
<b>Bill Pmt -Check</b>	<b>32055</b>	<b>12/14/2023</b>	<b>Spaeth Lumber ...</b>		<b>1015 · Citizens ...</b>		<b>-34.44</b>
Bill	2312...	12/11/2023			6170 · Building M...	-34.44	34.44
TOTAL						-34.44	34.44
<b>Bill Pmt -Check</b>	<b>32056</b>	<b>12/14/2023</b>	<b>TWGW, Inc. dba...</b>		<b>1015 · Citizens ...</b>		<b>-164.12</b>
Bill	788903	11/19/2023			6161 · Vehicle M...	-22.53	22.53
Bill	790091	12/04/2023			6161 · Vehicle M...	-4.95	4.95
Bill	790058	12/04/2023			6161 · Vehicle M...	-10.94	10.94
Bill	790096	12/04/2023			6161 · Vehicle M...	-26.99	26.99
Bill	790105	12/04/2023			6161 · Vehicle M...	-25.98	25.98
Bill	789979	12/11/2023			6161 · Vehicle M...	-72.73	72.73
TOTAL						-164.12	164.12
<b>Bill Pmt -Check</b>	<b>32057</b>	<b>12/14/2023</b>	<b>Willamette Hose...</b>		<b>1015 · Citizens ...</b>		<b>-3.12</b>
Bill	582975	12/04/2023			6161 · Vehicle M...	-3.12	3.12
TOTAL						-3.12	3.12
<b>Bill Pmt -Check</b>	<b>32058</b>	<b>12/14/2023</b>	<b>Willamette Saw</b>		<b>1015 · Citizens ...</b>		<b>-54.50</b>
Bill	134518	12/11/2023			6160 · Equipment...	-54.50	54.50
TOTAL						-54.50	54.50

**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32059</b>	<b>12/14/2023</b>	<b>Woods Aescula...</b>		<b>1015 · Citizens ...</b>		<b>-2,500.00</b>
Bill	2023 ...	12/11/2023			6001 · Contracte...	-2,500.00	2,500.00
TOTAL						-2,500.00	2,500.00
<b>Bill Pmt -Check</b>	<b>32060</b>	<b>12/11/2023</b>	<b>Les Schwab</b>		<b>1015 · Citizens ...</b>		<b>-1,238.83</b>
Bill	2700...	12/11/2023			6161 · Vehicle M...	-1,238.83	1,238.83
TOTAL						-1,238.83	1,238.83
<b>Bill Pmt -Check</b>	<b>32061</b>	<b>12/11/2023</b>	<b>Synergy Securit...</b>		<b>1015 · Citizens ...</b>		<b>-3,190.80</b>
Bill	14847	12/11/2023			6060 · Telephone...	-865.80	865.80
Bill	14844	12/11/2023			6060 · Telephone...	-775.00	775.00
Bill	14845	12/11/2023			6060 · Telephone...	-775.00	775.00
Bill	14846	12/11/2023			6060 · Telephone...	-775.00	775.00
TOTAL						-3,190.80	3,190.80
<b>Bill Pmt -Check</b>	<b>32063</b>	<b>12/20/2023</b>	<b>Andy Louden`</b>		<b>1015 · Citizens ...</b>		<b>-292.89</b>
Bill	121923	12/20/2023			6161 · Vehicle M...	-292.89	292.89
TOTAL						-292.89	292.89
<b>Bill Pmt -Check</b>	<b>32064</b>	<b>12/20/2023</b>	<b>Eats &amp; Treats Ca...</b>		<b>1015 · Citizens ...</b>		<b>-1,276.80</b>
Bill	021024	12/19/2023			6280 · Volunteer ...	-1,276.80	1,276.80
TOTAL						-1,276.80	1,276.80
<b>Bill Pmt -Check</b>	<b>32065</b>	<b>12/20/2023</b>	<b>Industrial Weldi...</b>		<b>1015 · Citizens ...</b>		<b>-55.50</b>
Bill	358131	12/18/2023			6210 · Supplies - ...	-55.50	55.50
TOTAL						-55.50	55.50
<b>Bill Pmt -Check</b>	<b>32066</b>	<b>12/20/2023</b>	<b>Medline Industri...</b>		<b>1015 · Citizens ...</b>		<b>-76.72</b>
Bill	2298...	12/13/2023			6200 · Supplies - ...	-76.72	76.72
TOTAL						-76.72	76.72
<b>Bill Pmt -Check</b>	<b>32067</b>	<b>12/20/2023</b>	<b>Paula Anderson.</b>		<b>1015 · Citizens ...</b>		<b>-335.41</b>
Bill	1205...	12/12/2023			6270 · Volunteer ...	-335.41	335.41
TOTAL						-335.41	335.41
<b>Bill Pmt -Check</b>	<b>32068</b>	<b>12/20/2023</b>	<b>TWGW, Inc. dba...</b>		<b>1015 · Citizens ...</b>		<b>-23.99</b>
Bill	790945	12/13/2023			6270 · Volunteer ...	-23.99	23.99
TOTAL						-23.99	23.99

**Philomath Fire and Rescue**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>32069</b>	<b>12/20/2023</b>	<b>Willamette Hose...</b>		<b>1015 · Citizens ...</b>		<b>-612.06</b>
Bill	583506	12/15/2023			6190 · Small Tool...	-514.83	514.83
Bill	583888	12/20/2023			6190 · Small Tool...	-97.23	97.23
TOTAL						-612.06	612.06
<b>Bill Pmt -Check</b>	<b>32070</b>	<b>12/20/2023</b>	<b>Willamette Valle...</b>		<b>1015 · Citizens ...</b>		<b>-3,000.00</b>
Bill	2023...	12/20/2023			6001 · Contracte...	-3,000.00	3,000.00
TOTAL						-3,000.00	3,000.00

**Philomath Fire and Rescue**  
**A/P Aging Detail**  
**As of December 31, 2023**

Type	Date	Num	Name	Due Date	Aging	Open Balance
<b>Current</b>						
Bill	12/21/2023	600832	Hughes Fire Equi...	12/31/2023		682.25
Bill	12/21/2023	791545	TWGW, Inc. dba ...	12/31/2023		8.69
Bill	12/22/2023	2299...	Medline Industrie...	01/01/2024		75.30
Bill	12/22/2023	B391...	MPTV, Inc.	01/01/2024		1.29
Bill	12/22/2023	B391...	MPTV, Inc.	01/01/2024		1.80
Bill	12/22/2023	791637	TWGW, Inc. dba ...	01/01/2024		8.98
Bill	12/22/2023	791639	TWGW, Inc. dba ...	01/01/2024		0.89
Bill	12/26/2023	791881	TWGW, Inc. dba ...	01/05/2024		2.69
Bill	12/26/2023	791875	TWGW, Inc. dba ...	01/05/2024		56.99
Bill	12/27/2023	Wint...	Kolton Guilford	01/06/2024		1,533.22
Bill	12/28/2023	Wint...	Jayden Lindberg	01/07/2024		1,251.00
Bill	12/28/2023	2300...	Medline Industrie...	01/07/2024		292.93
Total Current						3,916.03
<b>1 - 30</b>						
Credit	12/05/2023	790240	TWGW, Inc. dba ...			-13.72
Bill	12/05/2023	Nove...	Philomath Fire Di...	12/15/2023	16	423.42
Bill	12/20/2023	358925	Industrial Weldin...	12/30/2023	1	55.50
Total 1 - 30						465.20
<b>31 - 60</b>						
Bill	10/31/2023	5450...	CoEnergy Propane	11/10/2023	51	1.00
Total 31 - 60						1.00
<b>61 - 90</b>						
Total 61 - 90						
<b>&gt; 90</b>						
General Journal	06/30/2023	AUDI...	SAIF Corporation			-28,078.82
Total > 90						-28,078.82
<b>TOTAL</b>						<b>-23,696.59</b>



2:04 PM

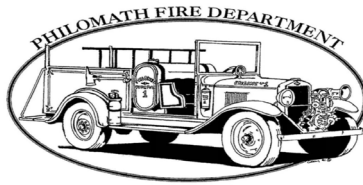
01/03/24

# Philomath Fire and Rescue

## A/R Aging Detail

As of December 31, 2023

Type	Date	Num	P. O. #	Name	Terms	Due Date	Class	Aging	Open Balance
<b>Current</b>									
Total Current									
<b>1 - 30</b>									
Total 1 - 30									
<b>31 - 60</b>									
Total 31 - 60									
<b>61 - 90</b>									
Total 61 - 90									
<b>&gt; 90</b>									
General Journal	06/30/2019	ER19		Adjustment			General ...		47,131.32
General Journal	06/30/2021	AJE2...		Adjustment			General ...		-47,131.00
General Journal	06/30/2021	AJE2...		Adjustment			General ...		29,146.00
General Journal	06/30/2021	AJE2...		Adjustment			General ...		8,637.00
General Journal	06/30/2021	AJE2...		Adjustment			General ...		-1,197.57
Invoice	06/01/2022	2015-...		Metropolitan Repor...		06/01/2022	General ...	578	25.00
Total > 90									36,610.75
<b>TOTAL</b>									<b>36,610.75</b>



Philomath Fire and Rescue Volunteer Association, Inc

Report to the Board of Directors

8 Jan 2024

Association Business

- Reelected and New Association Leadership in place.
- President Eddy, Vice President Anderson, Secretary Islam, Treasurer Goul
- Met as Executive Board to discuss association board roles.
- Discussing what events association should participate.
- Clarifying what events are Association and What are Dept.
- Yearly Awards

Volunteer Activity

- Staffed to help provide coverage as needed.
- Continue to assist in the organization and teaching drills.
- Station Repairs and upgrades at 203. Lots of Volunteer hours saving district money.
- Work on Brush Trucks
- Members on Training Facility and Apparatus Committees.
- Equipment Repairs- Chris Lenord
- Assisting with Annual Training Calander
- Upcoming EMT and EMR classes.

Recruitment and retention

- No New Activity on hold until Academy
- Volunteer Officers working with staff on Volunteers that are less active.

Volunteer status

- RV Bradford is Back and 1 returned home.
- Nick Rose from support Vol to EMS Volunteer. Dan Kearl from Firefighter to EMS Volunteer

Respectfully submitted.

Dan Eddy  
President

Paula Andersson  
Vice President

Jean Goul  
Treasurer

Stephanie Vallancey  
Secretary



Philomath Fire & Rescue  
District Strategic Plan

## Mission

The men and women of this department are dedicated to:

The preservation of property, through the extinguishment and prevention of fires; The protection and care of human life through education and treatment; The development of character through commitment and teamwork.

## Vision

As our community grows, we are dedicated to providing prompt and professional emergency care, practiced rescue operations, safe fire services, and progressive risk reduction education. We strive to evolve and grow our thriving Philomath Fire and Rescue family through informed decisions, community engagement, fiscal responsibility, recruitment, and retention.

## Value

“How we measure ourselves.”

As a team we value treating the community we serve with dignity, respect, and compassion.

We work to establish trust in the community through our professionalism and commitment to growing and learning.

- We honor our community through our integrity, safety, and service.
- We are dedicated to creating an environment that is inclusive, supportive, and encouraging.
- We persevere and adapt in both emergent and daily environments until a solution is identified.

## Guiding Principles

The following guiding principles are considered for each of the Themes, Action Items and Goals of this Strategic Plan.

- Future Focus – Looking ahead one, two and three years.
- Effective Use of Resources
- People First – Responsible to the community members and personnel of the District
- Fiscal Integrity and Accountability – Responsible to the community and the constituents of the District
- Balanced – The needs of the various programs are well-balanced and cooperative, including multiple perspectives, and working towards and overall cohesion.

The District Strategic Plan contains the following themes:

- Department Operations
- Fiscal Responsibility
- Our People
- Our community

## Color Key for Strategic Plan Updates:

*Unable to Proceed with Details*

*In Progress/Current Status*

*Completed*

# I. Theme: Department Operations

## A. Objective: Emergency Response

GOAL 1: Provide 2 Paid Personnel (Lieutenant, Firefighter) 24 Hours Per Day

*Action Item: Apply for SAFER, OSFM Grants and budgeting to improve Staffing.*

Timeline: 2024-2025 Budget

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Fire Chief and Office Administrator

Funding Source: Grants & General Fund

GOAL 2: Prepare us for Community Disasters

*Action Item 1: Load Test 201 Generator*

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Captain Louden

Funding Source: General Fund

## II. Theme: Fiscal Responsibility

### A. Objective: Review and Update Organizational Documents

GOAL: Employee Handbook Updating Completed with Board Approval

*Action Item: Bring Employee Handbook up to date with new laws and regulations.*

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Fire Chief and Office Administrator

Funding Source: Contracted Professional Services- General Fund?

### B. Objective: Capital Improvements

GOAL 1: Replace Training Facility at Station 201.

*Action Item: RFP for Contractors and begin Construction.*

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Fire Chief

Funding Source: Building and Land Reserves

## GOAL 2: Apparatus Replacement Plan

*Action Item: Apparatus Committee to create Maintenance & Replacement Plan to prolong apparatus lives.*

Timeline: 2024-2025 Fiscal Year

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Captain Louden

Funding Source: Vehicle Reserves

## GOAL 3: Facility Improvements Plan

*Action Item: 201 Garage Door Maintenance*

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: LT Schell

Funding Source: Building and Land Reserves

#### GOAL 4: Facility Improvements Plan

*Action Item: 201 Thermostat Cutoff*

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: LT Schell

Funding Source: Building and Land Reserves

#### GOAL 5: Facility Improvements Plan

*Action Item: Paint 203*

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: LT Schell

Funding Source: Building and Land Reserves



C. Objective: Information Technology

GOAL: Protect the District’s Digital Assets.

Action Item: *Wireless Infrastructure Planning, Switching Infrastructure, Workstation Lifecycle Management.*

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Deputy Chief

Funding Source: No funding needed.

III. Theme: Our People

A. Objective: Wellness

GOAL: Encourage Physical & Mental Wellness

Action Item: *Create and Implement Wellness Policy and Investigate Wellness Programs for District (such as “Struggle Well”)*

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: LT Taylor

Funding Source: General Fund & Wellness Grants

**B. Objective: Training**

**GOAL:** Develop Internal Training Materials to meet current Operation needs of the District

*Action Item:* Reconcile individual and company tasks. Develop and make available training materials and resources on our internal site.

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Captain Bovbjerg

Funding Source: General Fund & Grants

**C. Objective: Retention**

**GOAL:** Ensure Volunteer Retention

*Action Item:* Implement "Stay Interview" Program

Timeline:

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Fire Chief & Office Administrator

Funding Source: General Fund

## IV. Theme: Our Community

### B. Objective: Community Interaction and Input

*Action Item: Obtain insight from our community to create Master Plan.*

Timeline: 2024-2025 Budget Year

Month	Update
July	
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	

Responsibility: Board of Directors

Funding Source: General Fund

DRAFT

# PHILOMATH FIRE & RESCUE

## BUDGET CALENDAR FOR FISCAL YEAR 2024 - 2025

Monday, February 12, 2024	Appoint Budget Officer and Budget Committee.
Friday, March 8, 2024	Draft department budgets due.
Monday, March 25, 2024	Publication of public notice of Budget Committee Meeting - Newspaper Publication and Online Posting.
Thursday, March 28, 2024	Final Draft budget for production.
Thursday, April 18, 2024	Budget Committee Meeting: Present proposed budget and budget message.
Tuesday, April 23, 2024	Publication of Financial Summary and notice of Budget Hearing - Newspaper Publication and Online Posting.
Monday, May 13, 2024	Regular Board Meeting & Public Hearing on budget as approved by Budget Committee. Adopt final budget and make appropriations.

## Ashley Scott

---

**From:** Tonya Grass <tgrass@sdao.com>  
**Sent:** Monday, December 11, 2023 3:15 PM  
**To:** Ashley Scott  
**Subject:** [EXTERNAL] RE: Philomath News - Public Notices

Hi Ashley,

Thanks for your patience while I looked into this one. You pose a really good question, and I wanted to confer with our CEO and our government affairs reps, who would have a much better read on the legislative happenings & potential impact to our districts.

In this instance, after reviewing the bill and the changes being made to the statutes, the digital newspaper option is available only if it satisfies all the requirements laid out in the bill for a "digital newspaper." The Philomath News does not appear to qualify due to the bona fide subscribers issue. I know the city attorney is arguing this point on behalf of the City, and I think it's a good argument, but as far as what I can advise, I'm bound by what the statute/bill lays out. In black & white terms that means this digital news source doesn't meet the qualifications. Our government affairs representative (Mark Landauer) confirmed this as well.

Having said that, we ultimately leave things up to the autonomy of the board. If the board wants to lean on the city attorney's research and argument into this, that's a decision for them. We're not any kind of enforcement agency or anything like that. However, if the district decides to go that way, and someone raises an issue, it would need to be prepared to defend that position.

I do think the tide is turning on this whole newspaper publication issue, as things change more & more to digital, website-based notifications, so I think in time this will be an easy sell, but as with most regulations, the statutes are a bit slow to catch up with the real world.

Thanks for reaching out Ashley, and let me know if you have any further questions on this.

Have a great day,

*Tonya Grass*

Tonya Grass  
Legal and Technical Support Administrator  
S|D|A|O  
503-375-8883



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**From:** Spencer Rockwell <[srockwell@sdao.com](mailto:srockwell@sdao.com)>  
**Sent:** Thursday, November 30, 2023 7:49 AM  
**To:** Tonya Grass <[tgrass@sdao.com](mailto:tgrass@sdao.com)>  
**Subject:** FW: [EXTERNAL] Philomath News - Public Notices

Can I shuffle this your way?

**Spencer Rockwell**  
Assistant General Counsel  
S|D|A|O  
PO Box 12613, Salem OR 97309  
503-400-3132 direct  
503-433-5340 cell  
503-371-4781 fax  
[srockwell@sdao.com](mailto:srockwell@sdao.com)

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---

**From:** Ashley Scott <[Ashley.Scott@philomathfire.com](mailto:Ashley.Scott@philomathfire.com)>  
**Sent:** Wednesday, November 29, 2023 12:20 PM  
**To:** Spencer Rockwell <[srockwell@sdao.com](mailto:srockwell@sdao.com)>  
**Cc:** Chancy Ferguson <[chancy.ferguson@philomathfire.com](mailto:chancy.ferguson@philomathfire.com)>  
**Subject:** FW: [EXTERNAL] Philomath News - Public Notices

**EXTERNAL EMAIL:** This email originated from outside of SDAO's email system. Maintain caution when opening external links/attachments

Newspaper of Record Question:

City of Philomath has decided to transition to Philomath News (entirely web based) to fulfill their public notice requirement after the passage of House Bill 3167. Can our Fire District utilize this as well?  
Brad included a lot of details that I have included below- if you desire specifics.

~Ashley

---

**From:** Bradley Fuqua <[bradfuqua@philomathnews.com](mailto:bradfuqua@philomathnews.com)>  
**Sent:** Wednesday, November 29, 2023 8:03 AM  
**To:** Ashley Scott <[Ashley.Scott@philomathfire.com](mailto:Ashley.Scott@philomathfire.com)>  
**Subject:** [EXTERNAL] Philomath News - Public Notices

Hi Ashley,

The city's decision to switch its publication of public notices was the result of a conversation we had early this fall when I reached out to the city manager in reference to the passage of [House Bill 3167](#). Eventually, the issue was forwarded to the city attorney with the belief that the bill provided more latitude in determining the newspaper of record.

The city recorder reviewed Philomath coverage of the Gazette-Times from Sept. 1-30, 2023, to "evaluate if they are providing "consistent, regular coverage of local news AND in which at least 25% of the total news content is locally and originally composed by the newspaper, regardless of whether the newspaper is produced or printed in the local area." (HB3167 SS1(2)(b)). She reported to the city attorney that over the course of September 2023, the G-T produced 1 printed article and 3 digital articles relative to Philomath in addition to obituaries, event calendar, sports schedule and sports standings. During the same period, Philomath News produced 95 digital articles related to Philomath plus photo galleries and obituaries.

The possible hang-up involved the law's requirements for "bona fide subscribers." Since Philomath News doesn't require paid subscriptions and provides 100% of its coverage for free, paid subscriber numbers are not available. As a result, the city recorder asked me to provide some data regarding readership. In turn, I provided the following information regarding readership:

Philomath News does not have a paywall so there are no paid subscription numbers to report. Being a digital-only news publication, the primary measurement of readership comes through page views and site visitors beginning with last month and going back a year:

August 2023: 88,499 page views, 50,656 site visitors

July 2023: 86,923 page views, 51,551 site visitors

June 2023: 61,107 page views, 34,169 site visitors

May 2023: 52,637 page views, 25,453 site visitors

April 2023: 68,302 page views, 36,853 site visitors

March 2023: 70,553 page views, 33,275 site visitors

February 2023: 74,424 page views, 40,845 site visitors

January 2023: 69,366 page views, 36,385 site visitors

December 2022: 60,271 page views, 30,686 site visitors

November 2022: 55,489 page views, 28,770 site visitors

October 2022: 69,439 page views, 36,444 site visitors

September 2022: 97,110 page views, 66,134 site visitors

August 2022: 67,992 page views, 41,957 site visitors

Source: Jetpack analytics

I do have a free newsletter that is distributed via email at least five times per week (six times on occasion if the news cycle warrants it). The number of subscribers as of Sept. 11 was 725. Of those, 56% are highly engaged (often open, click links) and another 5% are moderately engaged (sometimes open and click links). Based on IP addresses, the top three locations among newsletter subscribers are those who are in Philomath, Corvallis and Albany. **From Sept. 4-10, there were 3,625 newsletters delivered and 2,367 of those were opened (65.3%).**

I also have a Philomath News membership program in which readers can voluntarily contribute money to help local news reach sustainability. As of Sept. 11, Philomath News has 245 active paying members (139 pay \$7/mo. or \$77/yr.; 78 pay \$15/mo. or \$150/yr.; and 28 pay \$35/mo. or \$350/yr.). In addition, Philomath News has received 18 contributions of varying amounts from 17 others so far this year.

Philomath News has 2,188 Facebook followers.

Philomath News uses Broadstreet Advertising to manage ads. Analytics are available as far as views, hovers and clicks on specific ads to provide an overview of how an ad is performing.

In late 2022, a University of Oregon Agora Journalism Center study listed the Philomath News as the only general news site with daily news in Benton County. The Corvallis Gazette-Times closed its Corvallis office and moved to Linn County. The other publications in the county are an alternative weekly in Corvallis and a monthly college newspaper at OSU. Access the study's [interactive map here](#).

At this point, the city believed there was a path forward to make the change. The city attorney agreed on the coverage component and interpreted the Philomath News "membership" as just a different label for paid subscribers. He saw no definition for "paid subscriber" in the statute or in the cases. In his opinion, I needed to show that at least 123 of the 245 paid memberships are "bona fide subscribers" as having been paid members for at least 12 months without being 6 months in arrears on their memberships. He added that total circulation compared to "paid" circulation doesn't seem to be a factor in ORS 193.010, as long as the other requirements of the statute are met.

The fire district covers a larger area than the city boundary, so I don't know if those numbers would change in your situation — that might be something that your legal counsel takes into account. But I believe it's safe to say that the Gazette-Times basically provides little to no coverage in the distribution areas of the city, fire district and school district.

I confirmed to the city that on the voluntary membership numbers, I would easily meet the minimum that the city attorney had established. At the time, my membership database showed 211 of my 246 current members had been paying for 6 months or longer.

From there, things moved into the phase of how I would present the public notice on the news site and I spent a few weeks coming up with various options. I ultimately decided upon placing the public notices in the upper right position in the sidebar zone. A summary of the legal would appear in this space with the call to action being "CLICK TO ENLARGE." The reader could then simply click on the "ad" to read the public notice's text. For a visual, click on this link to see the demo: <https://my.broadstreetads.com/preview/pOMWCXaHVBW2UPFTTdagh4kLh0Riv+LXWq5+SONb3Hz11sL+9guqvuD88w==--d0qjXayR8137BfV--yEYGptc%2F60CMp43C6Hw29w==>



In addition, a separate public notices section/page will be created to serve as an archive for all of the public notices and there would be a link so that can be easily found (plus included in the regular site menu for another navigational option). A text link to the public notice will also be inserted in the Philomath News newsletter. The public notice would stay in that visible location on the home page for one week.

I also worked out the specifics of how the rate was established — a calculation based on current ad rates and the public notice's full depth in pixels (the depth of the enlarged, full ad). There is also an administrative processing fee that covers the cost of my physical printing of the affidavit, the process of having it notarized and maintaining the archives section/page on the website.

I want to point out that the city's decision to switch to Philomath News as its newspaper of record for public notices was theirs and based on the city attorney's opinion that it's defensible if challenged. I have not consulted with an attorney on my end and have just responded to requests for information. If the fire district comes to the same conclusion as the city on the interpretation of the revised statute and it ends up being challenged legally, I wouldn't be held liable in any way. It would be the fire district's decision.

City Manager Chris Workman said he would make himself available to talk to you if you want to inquire with him.

The city has not published any public notices yet and as a result, website changes to accommodate their publication haven't been implemented yet (I'll perform that work when I receive my first one). As for the rate structure, if you want to send me an example of a public notice that you've published with the daily, I could give you an estimate of what you would've been charged with Philomath News — that might be the easiest way to compare.

If you want specifics on the rate structure:

The rate is based on the enlarged public notice's full depth in pixels. The charge relates to the standard size that would be able to accommodate the ad.

**Standard Sidebar Zone Sizes and Weekly Rates. All widths = 300 px**

**DEPTH**

0-250 px: \$24/wk

251-425 px: \$29/wk

426-600 px: \$34/wk

601-900 px: \$51/wk

901-1200 px: \$68/wk

Depths greater than 1200 px, add \$17 per 300 px

**ADMINISTRATIVE FEE (Proof of publication form, archives, etc.)**

One-time flat fee of \$20 to cover proof of publication affidavit process (time, materials, delivery) and online archives maintenance.

**Example:**

1. You have a public notice that is sized 300x150 px. This falls into the 0-250 px range with the rate of \$24/wk.
2. The administrative fee is \$20.
3. The fire district receives a 15% nonprofit/government discount.
4.  $\$24 + \$20 = \$44$ . With 15% discount =  $\$37.40$ .

Note: If you want or require it to be published for more than 1 week, multiply the above number by the number of weeks you want it to appear on the home page.

**Example 2:**

1. The public notice for the fiscal year budget measures 600 px in width and 1000 px in depth. This equates to 2 columns of 300x1000 px notices. A 300x1000 rate falls in the 901-1200 px range with the rate of \$68/wk. Multiply by 2 because it's two columns for a total of \$136/wk. A 300x250 px version with Click to Enlarge would appear on the home and story pages.
2. The administrative fee is \$20.
3. The fire district receives a 15% nonprofit/government discount.
4.  $\$136 + \$20 = \$156$ . With 15% discount =  $\$132.60$ .

Note: If you want or require it to be published for more than 1 week, multiply the above number by the number of weeks you want it to appear on the home page.

If the fire district is interested in publishing other types of notices that fall beyond the legal requirements for public notices, we could discuss a special rate (public meeting notices, etc.). I'm thinking something in the neighborhood of \$19 per post or ad (I receive these notices via email and I include them free in my Community Calendar but this is available if you want more visibility to increase transparency, etc.).

That's a lot of information and I tried to make it as clear as possible. This is sort of a process that's in motion with the city as we move forward so there could be unforeseen things that come up. But I think it's a solid plan on my end. If the fire district's legal folks come to the same conclusion as the city and you want to move forward, let me know. Of course I'll answer any questions.

**Brad Fuqua, Editor/Publisher**

Philomath News

541-220-7221

[philomathnews.com](http://philomathnews.com)

[news@philomathnews.com](mailto:news@philomathnews.com)

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## Philomath Fire and Rescue Transaction Detail By Account July 2022 through June 2023

Ty...	Date	Num	Name	Memo	Amount	Balance
<b>6000 · Materials and Services</b>						
<b>6040 · Publications and Elections</b>						
Bill	09/26/2022	2022-070	OSCU 402518-72	AA Recruitment publication	57.80	57.80
Bill	09/26/2022	2022-061	OSCU 402518-72	AA recruitment publication	57.80	115.60
Bill	11/14/2022	3173	WFCA The Daily ...	Resident Volunteer	100.00	215.60
Bill	11/14/2022	3125	WFCA The Daily ...	Daytime Firefighter Ad	280.00	495.60
Bill	12/08/2022	42517	OSCU 402518-70	Philomath News Membership	150.00	645.60
Bill	04/10/2023	138-60001078	Midvalley Newsp...	Notice of Budget Hearing	218.48	864.08
Bill	05/03/2023	3666	WFCA The Daily ...	Staff Captain Employment Ad	280.00	1,144.08
Bill	05/10/2023	152990, 152275	Midvalley Newsp...	Budget Notices	840.56	1,984.64
Bill	06/20/2023	05-2023	Benton County Cl...	May 2023 Election	4,315.67	6,300.31
Total 6040 · Publications and Elections					6,300.31	6,300.31
Total 6000 · Materials and Services					6,300.31	6,300.31
<b>TOTAL</b>					<b>6,300.31</b>	<b>6,300.31</b>

*Budget Notices  
 Corvallis Gazette-Times  
 \$1,059.04  
 we budget \$1,500 annually  
 vs. Philomath News  
 \$116.45*

## **Board Member Code of Conduct**

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