

# PHILOMATH FIRE & RESCUE

September 14, 2020

**Location: Philomath Fire & Rescue**  
**Regular Session Board Meeting**

- I. CALL TO ORDER/ROLL CALL
- II. ACTION ITEMS
  - A. Approval of Minutes – July & August 2020
  - B. Approval of Bills
- III. PUBLIC COMMENT
- IV. STAFF REPORTS
  1. Board Report
  2. Fire Chief – Miller Report
  3. Board Secretary – Rodriguez
    - Revenue/Expense Report
    - Review of Check Register
    - Chief Vacation Hours
- V. REPRESENTATIVE REPORTS
  1. Volunteer Association - Louden
  2. IAFF Local 4925 – Haney
- VI. OLD BUSINESS
  1. Volunteer Assistant Chief Job Description – 2<sup>nd</sup> Reading
  2. Video Surveillance Policy – 2<sup>nd</sup> Reading
  3. FA/CPR Fee Policy – 2<sup>nd</sup> Reading
  4. Annexation Withdrawal Policy – 2<sup>nd</sup> Reading
  5. Training Reimbursement Policy – 2<sup>nd</sup> Reading
- VII. NEW BUSINESS
  1. Appreciation Dinner – Set the Date
  2. 2021 Conferences
- VIII. ACTION ITEMS
  - Surplus Items
    - Radios
    - Hose
- IX. NEXT MEETING – October 5, 2020
- X. ADJOURNMENT

A Fire Board member shall strive to:

Refuse to make commitment on any matter that should properly come before the Board as a whole.  
(Board Member Code of Conduct presented by Ken Jones at the 2014 Fire Service Conference)

# PHILOMATH FIRE & RESCUE

July 13, 2020

## Regular Session Board Meeting

- I. CALL TO ORDER/ROLL CALL – The Philomath Fire & Rescue Board of Directors meeting was called to order at 15:01. Board members present were Robyn Jones, President Rick Brand, Vice President Joe Brier. Daphne Phillips arrived at 15:09. Staff present were Fire Chief Tom Miller and Office Administrator (OA) Lillie Rodriguez.  
Guests: Volunteer Vice President Jessica Olsen and Ken Corbin.
- II. ACTION ITEMS
  - A. Approval of Minutes – Special Session Supplemental Budget Hearing, June 25, 2020 - Jones **motioned to accept the minutes of the Special Session Supplemental Budget hearing as presented. Vice President Brier seconded. Motion passed 3-0.**
  - B. Approval of Minutes – Budget Hearing and Regular Session June 1, 2020 – Vice President Brier **motioned to accept the Budget Hearing and Regular Session minutes as presented. Jones seconded. Motion passed 3-0.**
  - C. Approval of Bills OA Rodriguez presented the monthly bills and reviewed some uncommon expenses such as a mileage and per diem reimbursement, oversized dumpster rental, and Station 201 carpet cleaning. President Brand asked about fees related to public posting for the Budget Hearing. OA Rodriguez stated that public notice publication is required for the Budget Hearing, adding that there would be an additional charge for posting the Supplemental Budget Notice. **Vice President Brier motioned to approve payment of the bills in the amount of \$30,740.19. Jones seconded. Motion passed 3-0.**
- III. PUBLIC COMMENT – None.
- IV. STAFF REPORTS
  1. President Report – President Brand reported that, regarding the Timber Suit, the judge in the case determined that attorney fees related to the suit would be included in the suit.
  2. Fire Chief Report – Personnel
    - Chief Miller thanked everyone involved in the recruitment of the Daytime FF process.
    - Chief Miller noted that there will be forthcoming changes to the face mask requirement and the department is working to stay up-to-date on those requirements.
    - Chief Miller reported annual advancements for Haney, Moser, and Rodriguez and recommended step raises for them, as appropriate.
    - Chief Miller reported that the District is waiting to hear about the grants for the Daytime FF and the Training Facility for Station 201.
    - Chief Miller stated that there was a multi-vehicle response that required multiple ambulances and was a very complicated call. Chief Miller noted that the regional Chaplains did come out to support the District personnel after that call.
    - Chief Miller reported that the District trained at the Corvallis Training Tower in conjunction with Corvallis Fire and that the training was well received by the personnel.
    - Chief Miller reported that the June burn-to-learn completed the requirement for the Spring Firefighter Academy recruits.

- Chief Miller reported that a Community Volunteer, Toumbs, moved into Station 203 to become a Resident Volunteer.

#### Apparatus

- Chief Miller reported that 232 was towed into the shop and repaired.
- Chief Miller stated that the forklift underwent repair and annual service.
- Chief Miller noted that Captain Louden and Douglas Burke are currently working on apparatus replacement plan for the District.
- Chief Miller also noted that he is working on the Standard of Coverage document which he should have for the Board this Fall.

#### Equipment

- Chief Miller reported that the new SCBA packs have been received and are waiting for the personnel to be fully trained before they will be put in-service and deployed.
- Chief Miller stated that the SCBA Air compressor and radios had their annual services completed.
- Chief Miller stated that additional cameras will be installed at Station 201. Chief Miller noted that the project is waiting on parts for completion.
- Chief Miller noted that the power supply crashed on the computers and internet at Station 201 and Alyrica repaired that.
- Chief Miller reported that the fire alarm and smoke system received their annual service.

#### Meetings

- Chief Miller stated that regionalization is a big topic among the Fire Defense Board. He added that they plan to meet quarterly with Linn County leadership.
- Regarding the 9-1-1 Tax District Board Meeting, Chief Miller stated that the Board is comprised of a representative from each of the participating 14 entities as well as leadership from the Dispatch Center. Chief Miller stated that members were sworn in today. He added that there will be a sub-committee to work on project prioritization where another member of the District could be involved.
- Chief Miller stated that he attended the Blodgett Board meeting where their focus was on establishing a new Station near the Blodgett Market. Chief Miller reported that they are working on the details with Starker Forest and estimate the project to cost about \$4 million.
- Chief Miller reported that the Civil Service Commission meeting was held last week where COVID was topic of interest.

President Brand asked about the fiscal oversight of the 9-1-1 Tax District Board. Chief Miller stated that 3 Commissioners and 3 Board Members will comprise the Budget Committee. He noted that the Initial budget was set in place by the Commissioners. Chief Miller noted that OSU is planning their own policing department and will need someone to dispatch their services, adding that they may be interested in cost-sharing with the County Dispatch. President Brand asked where the Resident Volunteers (RVs) are primarily coming from. Chief Miller stated that most of the RVs are coming from Chemeketa, through the EMS and Fire program, and by word-of-mouth from current and former RVs.

### 3. Board Secretary –

- Revenue/Expense Report – OA Rodriguez presented the Revenue/Expense reports for June 2020, noting that reconciliations had been performed and that the year end numbers were fairly accurate, barring any audit adjustments.

- Review of Check Register – OA Rodriguez reviewed the Check Register and noted deposits to the Citizens Bank account. She noted large deposits related to repayment of the GO Bond debt, conflagration reimbursement, and COVID-19 expense reimbursement.
- RunTracker – OA Rodriguez presented the June 2020 RunTracker: 64 calls; 17 Fire, 47 Medical. She also asked the Board to consider what information from the RunTracker report is useful for them, adding that the staff are looking at other ways to capture this information for the personnel. Board members noted that response times for calls, trends, and exceptional calls are important for them to be kept aware of, adding that year to year trending is helpful.
- Chief Vacation Hours – OA Rodriguez noted that Chief Miller’s vacation hours were included in the Board packets.

#### V. REPRESENTATIVE REPORTS

1. Volunteer Association – Volunteer Vice President Olsen was present on behalf of Volunteer President Loudon. She stated that there was nothing to report and that the Volunteer Association would hold their business meeting the next day.
2. IAFF Local 4925 – Union President Haney was not present.

#### VI. OLD BUSINESS

1. Board Goals – President Brand stated that there was nothing pertinent on the City’s meeting schedule this month.
2. Fee Schedule Policy – 2<sup>nd</sup> Reading – OA Rodriguez noted the correction of the verbiage from “fine” to “fee” and the addition of the address post fee. Corbin asked if the District is intentionally planning on charging neighboring Districts. Vice President Brier noted that any charge to neighboring departments would be outlined in the Mutual Aid Agreements with each department. Chief Miller confirmed that charges would be for residents outside of the Fire District and for occasions not covered under the current Mutual Aid Agreements. The Board asked that this policy be returned for a 2<sup>nd</sup> reading at the next Board meeting.
3. Volunteer Assistant Chief Job Description – 1<sup>st</sup> Reading – OA Rodriguez presented the Assistant Chief (AC) Job Description and clarified that the AC responsibilities are sufficiently different than the Deputy Chief (DC) responsibilities to warrant keeping the job titles separate. Chief Miller clarified that the DC focuses primarily on Operations and Training, adding that the certifications are similar but the job responsibilities are sufficiently different. The Board asked that this Job description be brought back for a 2<sup>nd</sup> reading at the next meeting.

#### VII. NEW BUSINESS

1. Civil Service Appointment – OA Rodriguez confirmed that Commissioner Plant is interested in continuing his appointment to the Civil Service Commission. **Vice President Brier motioned to appoint Tom Plant for another term. Jones seconded. Motion passed 4-0.**
2. Video Surveillance Policy – 1<sup>st</sup> Reading – Chief Miller clarified that there will be no audio available on the surveillance system and no audio recording. He disclosed to the Board planned locations for the new cameras. OA Rodriguez noted that this draft had been disbursed to all the personnel and there were questions related to access to video surveillance recordings and ongoing monitoring of the cameras. Chief Miller stated that the camera display will be moved into a locked area and will not be monitored, with the footage only evaluated should allegations be levied. The Board and Chief Miller suggested 30 days retention of the footage should be sufficient. Chief Miller stated he would get clarification on

the length of retention of the footage from the security company and details on the capabilities of the system. Corbin stated that in his conversations with the residents of the station, they noted that they are concerned about being monitored constantly and stated that it would be inappropriate to do so. However, he added, having the footage evaluated when a complaint lodged seems appropriate. Corbin noted that it should be added that the Board President have access to Footage. Vice President Brier asked if the Board wants to review the access log for the surveillance system periodically. Phillips noted that the reason for access to the footage should be included in log. Vice President Brier stated that the Board should be notified any time the footage is accessed or requested, adding that this can be part of Chief Report. The Board requested this policy be returned for a 2<sup>nd</sup> reading at the next meeting.

3. Election of Board Officers – President Brand stated that Treasurer Jacobs does not plan to rerun at the end of her current term. The Board and staff discussed advertising for Jacobs’ position early in 2021. President Brand nominated Vice President Brier for the position of President. President Brand nominated Jones as Vice President. President Brand stated that he could serve as the next Treasurer. Vice President Brier nominated Brand for Treasurer Motion passed 4-0. OA Rodriguez stated that she will work with the Board to put together a “new board member book” to introduce new and prospective members.
4. Approve Recurring Journal Entries – OA Rodriguez reviewed the list of recurring journal entries, noting those that are related to payroll and obligated withholdings and those that are monthly fees and subscriptions. President Brand asked that unusually large or uncommon expenses be brought to the Board’s attention. The Board approved the list of recurring journal entries as presented.

- VIII. ACTION ITEMS – Step increases for Haney, Moser, Rodriguez. **Vice President Brier motioned to approve eligible step increases for Haney, Moser, and Rodriguez. Jones seconded. Motion passed 4-0.**
- IX. NEXT MEETING – August 3, 2020 – Jones confirmed, Phillips likely, Brand and Brier available.
- X. ADJOURNMENT - Meeting adjourned 16:07

# PHILOMATH FIRE & RESCUE

August 3, 2020

## Regular Session Board Meeting

- I. CALL TO ORDER/ROLL CALL – The Philomath Fire & Rescue Board of Directors meeting was called to order at 15:03. Board members present were Treasurer Rick Brand, Daphne Phillips, Vice President Robyn Jones, and President Joe Brier. Staff present were Fire Chief Tom Miller and office Administrator (OA) Lillee Rodriguez.  
Guests present: Victor Haney, Andy Louden, Chancy Ferguson, Ken Corbin
- II. ACTION ITEMS
  - A. Approval of Minutes – July 13, 2020 Minutes – **Vice President Jones motioned to approve minutes.** Treasurer Brand noted that there should be mention of advertising in 2021 for the opening Board seat. **He seconded with the mentioned change. Motion passed 4-0.**
  - B. Approval of Bills – OA Rodriguez presented the monthly bills, noting the large expense of the purchase of the Self-Contained Breathing Apparatus (SCBA) in the amount of \$206,190.00. Treasurer Brand asked about the fee for annexation and clarified a typo for one bill. **Treasurer Brand motioned to approve payment of the bills in the amount of \$233,632.10. Vice President Jones seconded. Motion passed 4-0.**
- III. PUBLIC COMMENT – None.
- IV. STAFF REPORTS
  1. Board Report – President Brier stated that Board Report has supplanted the President Report. He also noted that the state office sent a letter thanking the District for providing personnel to the Emergency Operations Center.
  2. Fire Chief – Personnel –
    - Chief Miller stated that personnel are adjusting to meet PPE mandates.
    - He stated that the District is still waiting to hear the results of the submitted grant applications.
    - Chief Miller stated that he did receive an alert for conflagration deployment, though it was cancelled. He said this opportunity helped the personnel prepare for future deployment requests.
    - Chief Miller advised the Board that the COLA and other personnel wage changes went into effect on July 1, 2020.
  - Volunteers –
    - Chief Miller reported that the District has 5 new volunteers on-boarding with the District who will start fire academy September 29<sup>th</sup>.
  - Apparatus Update –
    - Chief Miller reviewed the recommendations of the Apparatus Replacement Committee: Douglass Bailey, Andy Louden, and DC Ferguson. Chief Miller noted that the estimated price for replacement apparatus is estimated based on today's rate. The Apparatus Replacement plan was included in Board Packet.
  - Equipment Update –

- Chief Miller asked the Board to surplus the former SCBA packs adding that the SCBA Surplus list was included in the Board packet. Chief Miller and the Board discussed options for where the surplus SCBA packs could go either through donation or sale. Treasurer Brand encouraged Chief Miller to surplus the packs for sale in order to recoup some funds back into the reserves.

#### Building –

- Chief Miller stated that the installation of cameras at Station 201 is almost complete. He noted that video recordings are retained for 30 days.
- Chief Miller reported that a heating and cooling unit will be installed at Station 203.

#### Meetings –

- County Fire Defense Board Meeting - Chief Miller stated that a committee to discuss dispatch difficulties is being convened and Chief Miller has assigned Captain Saalsaa to participate in that group.
- Regionalization - Chief Miller stated that he met with Chief McCarthy to talk more about regionalization.
- Chief Miller stated that he attended the Hoskins Kings Valley Board meeting.

#### RunTracker –

Chief Miller reviewed the monthly numbers for RunTracker for July 2020 including historical numbers back to 2016.

Chief Miller and the Board discussed upcoming changes and topics of interest for the new 9-1-1 Tax District. Chief noted, in the future, the tax district should pay for radios, rather than the individual special districts, which would include maintenance.

#### 3. Board Secretary – Rodriguez

- Revenue/Expense Report – OA Rodriguez noted that the transfers according to the budget had been completed so the fund totals are accurate. She added that the annual audit is scheduled for 2<sup>nd</sup> week of October.
- Review of Check Register – OA Rodriguez reviewed deposits to the Citizens Bank account.
- Chief Vacation Hours were included in the Board packet.

#### V. REPRESENTATIVE REPORTS

1. Volunteer Association – Volunteer President Loudon reported that the volunteers are coordinating a celebratory parade for recent retirees Newell and Sleeman. He added that they are currently working on reviewing their bylaws.
2. IAFF Local 4925 – Union President Haney had nothing to report.

#### VI. OLD BUSINESS

1. Fees Policy – 2<sup>nd</sup> Reading – OA Rodriguez presented the clean copy of the policy, noting prior change of verbiage from “fine” to “fee”. The Board and Staff discussed billing for out-of-district responses and cancelled calls. **Treasurer Brand motioned to approve the Fees Policy as presented. Jones seconded. Motion passed 4-0.**
2. Volunteer Assistant Chief Job Description – 2<sup>nd</sup> Reading – Treasurer Brand noted a typo under Supervision Exercised. He also asked about the Selection Guidelines for the position. Chief Miller suggested that there be a statement included noting that the competitive process would be followed in the case of multiple applicants. The Board requested this job description be returned at the next meeting for a 2<sup>nd</sup> reading.
3. Video Surveillance Policy – 1<sup>st</sup> Reading – OA Rodriguez presented the updated policy noting the inclusion of the recommended statements by the Board and the addition of the Video

Surveillance Access Log. The Staff and Board discussed the reason for video surveillance access and requested that this policy be returned for 1<sup>st</sup> reading at the next meeting.

VII. NEW BUSINESS

1. Civil Service Commission Minutes – OA Rodriguez noted that the meeting was reviewed last month by Chief Miller in his Chief Report and stated that the draft minutes were included in the Board packet.
2. FA/CPR Fee Policy – 1<sup>st</sup> Reading – President Brier noted that this policy was carried over from the cancelled April meeting. OA Rodriguez refreshed the Board about the issues surrounding cancellations with the FA/CPR classes. She noted the change to include fees transferable to one class. The Board requested that this policy return for 2<sup>nd</sup> reading at the next meeting.
3. Annexation Withdrawal Policy – 1<sup>st</sup> Reading – OA Rodriguez reminded the Board of the prior discussions related to the annexation and withdrawal process and the District's prior meeting with Benton County Public Works. The Board requested that this policy return for 2<sup>nd</sup> reading at the next meeting.
4. Training Reimbursement Policy – 1<sup>st</sup> Reading – OA Rodriguez reviewed changes made to the policy including completing appropriate documentation, GSA rates, and \$50 per day limit for meals. The Staff and Board discussed reimbursements for trainings and ways that other departments manage reimbursements.

VIII. ACTION ITEMS

Surplus Items

- SCBAs – **Phillips motioned to surplus 42 SCBA packs, 67 SCBA masks, and 93 SCBA bottles per the Surplus Equipment spreadsheet. President Brand seconded. Motion passed 4-0.**
- Radios – Chief Miller stated that the radio surplus list is not ready for the Board to review.

IX. NEXT MEETING – The Board discussed that the next meeting was originally scheduled for Labor Day and rescheduled it to the following Monday, September 14<sup>th</sup>.

X. ADJOURNMENT - Meeting adjourned at 16:00.



## Philomath Fire and Rescue Transaction by Account August 2020

Type	Date	Name	Memo	Amount
<b>Ordinary Income/Expense</b>				
<b>Expense</b>				
<b>6000 · Materials and Services</b>				
<b>6001 · Contracted Professional Service</b>				
Bill	08/03/2020	Good Earth Pest Company	201 - Bimonthly pest service	68.00
Bill	08/03/2020	JH AeroTract, LLC	structure and floorplan models for Philomat...	1,050.00
Bill	08/03/2020	Security Alarm Corp	Smoke detector replacement	220.98
Bill	08/11/2020	Kamind IT, Inc.	Office 365 support	195.84
Bill	08/14/2020	Security Alarm Corp	201 - Video Surveillance - camera installation	202.36
Bill	08/14/2020	Rich Saalsaa	tablet protection plan	113.99
Total 6001 · Contracted Professional Service				1,851.17
<b>6010 · Office Supplies</b>				
Bill	08/03/2020	OSCU 402518-72	banker boxes	21.99
Bill	08/20/2020	OSCU 402518-72	Headphone extension cable	8.99
Bill	08/31/2020	OSCU 402518-72	Copy Paper	27.34
Bill	08/31/2020	OSCU 402518-72	waste baskets	27.01
Total 6010 · Office Supplies				85.33
<b>6011 · Postage/Shipping</b>				
Bill	08/11/2020	OSCU 402518-72	stamps	55.00
Bill	08/20/2020	OSCU 402518-72	Postage for large check and stamps	71.55
Total 6011 · Postage/Shipping				126.55
<b>6030 · Dues and Fees</b>				
Bill	08/04/2020	OSCU 402518-70	Membership - Miller	85.00
Check	08/10/2020	AsiFlex	monthly processing fee	15.00
Total 6030 · Dues and Fees				100.00
<b>6040 · Publications and Elections</b>				
Bill	08/14/2020	Midvalley Newspapers	Public notice for surplus equipment auction	282.00
Total 6040 · Publications and Elections				282.00
<b>6050 · Utilities</b>				
Bill	08/03/2020	Pacific Power	201 - Power	642.27
Bill	08/03/2020	City of Philomath	201 - Fire Line	15.00
Bill	08/03/2020	City of Philomath	201 - Water	535.80
Bill	08/03/2020	Consumers Power Inc.	Beaver Cr - Power	73.64
Bill	08/03/2020	Consumers Power Inc.	203 - Power	123.19
Bill	08/11/2020	Culligan	201 - bottled water	79.90
Bill	08/11/2020	Republic Services	201 - garbage	226.56
Bill	08/11/2020	Republic Services	203 - Garbage	150.50
Bill	08/20/2020	Consumers Power Inc.	Daisy Drive - Power	25.14
Bill	08/20/2020	Consumers Power Inc.	Priest Rd - Power	60.75
Bill	08/20/2020	Consumers Power Inc.	202 - Power	52.56
Bill	08/20/2020	NW Natural	201 - Natural Gas	43.93
Bill	08/20/2020	Republic Services	201 - Sharps/Medical Waste pick up	58.10
Bill	08/31/2020	Consumers Power Inc.	Beaver Creek - Power	73.44
Bill	08/31/2020	Pacific Power	201 - Power	762.23
Total 6050 · Utilities				2,923.01
<b>6060 · Telephone, Pagers, Internet</b>				
Bill	08/03/2020	Pioneer Telephone Cooper...	202 - Phones	174.67
Bill	08/03/2020	Alyrica	201 - Phones & internet	492.87
Check	08/04/2020	AT&T Mobility	Tablets	40.33
Check	08/06/2020	Comcast	201 - Cable	12.69
Bill	08/20/2020	Century Link	203 - Phones	112.35
Check	08/20/2020	Verizon	Tablets + additional tablet service	284.51
Bill	08/31/2020	Pioneer Telephone Cooper...	202 - Phones	174.67
Bill	08/31/2020	GlobalStar	201 - annual satellite phone service	1,324.05
Total 6060 · Telephone, Pagers, Internet				2,616.14

## Philomath Fire and Rescue Transaction by Account August 2020

Type	Date	Name	Memo	Amount
<b>6070 · Travel</b>				
Bill	08/03/2020	OSCU 402518-73	Lunch at Training	7.69
Bill	08/03/2020	OSCU 402518-73	Lunch at training	16.75
Bill	08/04/2020	OSCU 402518-73	Hotel stay for AO class	184.98
Bill	08/11/2020	Lillee Rodriguez	201 - fruit & candy	59.99
Total 6070 · Travel				269.41
<b>6090 · Education/Training</b>				
Bill	08/03/2020	OSCU 402518-73	Taylor AEMT cert	62.50
Bill	08/11/2020	Petty Cash	Fingerprints - Riegelmann	12.50
Bill	08/20/2020	Department of Public Safet...	Fingerprints - Crawford, Aguirre-Burk	80.00
Bill	08/20/2020	Petty Cash	Background check - Jensen	12.50
Bill	08/31/2020	Justin Brown	Paramedic Provisional License	145.00
Total 6090 · Education/Training				312.50
<b>6100 · Equipment Maintenance Agreement</b>				
Bill	08/11/2020	CTX	Kyocera copies	53.48
Bill	08/31/2020	CTX	201 - xerox copies	82.99
Total 6100 · Equipment Maintenance Agreement				136.47
<b>6130 · Gas &amp; Oil</b>				
Bill	08/03/2020	OSCU 402518-73	Fuel at training	4.00
Bill	08/03/2020	OSCU 402518-73	Fuel at training	1.22
Bill	08/11/2020	Carson Oil	Fuel	477.49
Bill	08/20/2020	Carson Oil	Fuel	442.08
Bill	08/31/2020	OSCU 402518-70	Fuel for small engines	35.64
Bill	08/31/2020	Andy Louden`	Fuel	27.53
Total 6130 · Gas & Oil				987.96
<b>6160 · Equipment Maintenance</b>				
Bill	08/31/2020	OSCU 402518-73	4 dell tablet batteries	411.60
Bill	08/31/2020	OSCU 402518-72	1 dell tablet battery	89.90
Bill	08/31/2020	OSCU 402518-73	3 dell tablet batteries	315.00
Bill	08/31/2020	OSCU 402518-71	Extrication tool supplies	41.17
Total 6160 · Equipment Maintenance				857.67
<b>6161 · Vehicle Maintenance</b>				
Bill	08/04/2020	My-Comm, Inc	261 - antenna repair	42.52
Bill	08/11/2020	TWGW, Inc. dba Philomath...	battery cleaner	4.69
Bill	08/14/2020	TWGW, Inc. dba Philomath...	lawnmower repair - spark plug	2.99
Bill	08/20/2020	Benton County Public Works	263 & Forklift repair	3,222.46
Bill	08/31/2020	My-Comm, Inc	294 - radio repair	330.00
Bill	08/31/2020	Hughes Fire Equipment, Inc.	coolant leak repair	1,218.70
Bill	08/31/2020	Willamette Hose & Fittings	232 - air line repair	17.80
Total 6161 · Vehicle Maintenance				4,839.16
<b>6170 · Building Maint and Improvements</b>				
Bill	08/03/2020	Applegate Door Co.	Bay Door repair	212.00
Bill	08/04/2020	OSCU 402518-72	surveillance signs for station 201	16.95
Bill	08/11/2020	OSCU 402518-70	Station 201 American flag	24.55
Bill	08/11/2020	OSCU 402518-70	Station 201 POW and Oregon flags	51.73
Bill	08/11/2020	Spaeth Lumber Co., Inc	supplies for projects at Station 201	13.69
Bill	08/14/2020	Security Alarm Corp	201 - Video cameras installation	3,293.49
Bill	08/14/2020	True Value	202 - plumbing repair	53.06
Bill	08/20/2020	Corvallis Heating, LLC	203 - air handling system - 2nd payment	1,342.50
Bill	08/20/2020	RG Smith Electric & Plumbi...	water heater repair	161.16
Bill	08/20/2020	OSCU 402518-70	203 - light bulbs	12.00
Bill	08/20/2020	TWGW, Inc. dba Philomath...	201 - Security System Repair	5.49
Bill	08/31/2020	Benton Electric	phone line repair	315.00
Total 6170 · Building Maint and Improvements				5,501.62

## Philomath Fire and Rescue Transaction by Account August 2020

Type	Date	Name	Memo	Amount
<b>6180 · Grounds Maintenance</b>				
Bill	08/03/2020	True Value	edge trimmer line	8.49
Bill	08/11/2020	True Value	202 - nozzle	15.99
Bill	08/20/2020	True Value	201 - new nozzle	16.99
Bill	08/31/2020	Superior Electric, CO.	203 - Heat Pump outlet install	700.00
Bill	08/31/2020	True Value	201 - trimmer line for weed eater	22.99
Bill	08/31/2020	OSCU 402518-73	propane	13.73
Bill	08/31/2020	TWGW, Inc. dba Philomath...	201 - bell project	14.99
Total 6180 · Grounds Maintenance				793.18
<b>6190 · Small Tools &amp; Equipment</b>				
Bill	08/03/2020	OSCU 402518-72	road flares, flare can, california map - confl...	79.66
Bill	08/03/2020	OSCU 402518-70	gated wye	557.86
Bill	08/03/2020	OSCU 402518-73	Oxygen regulator washers	15.79
Bill	08/03/2020	OSCU 402518-72	231 & 251 fire axes	549.98
Bill	08/04/2020	OSCU 402518-71	new york hook and hallican bar	603.98
Bill	08/11/2020	OSCU 402518-72	294 - Trunk organizer	59.97
Bill	08/11/2020	True Value	angled brush	3.69
Bill	08/20/2020	OSCU 402518-73	calibration kit for thermometers	123.63
Total 6190 · Small Tools & Equipment				1,994.56
<b>6200 · Supplies - Department</b>				
Bill	08/03/2020	True Value	nozzles, clinchers, lever	30.56
Bill	08/03/2020	True Value	flapper	5.99
Bill	08/03/2020	Allan's Coffee & Tea	201 - Coffee	203.40
Bill	08/11/2020	True Value	shoe polish and rathe straps	91.94
Bill	08/11/2020	Walter E. Nelson Co.	detergent, paper towels, toilet paper	194.99
Bill	08/20/2020	OSCU 402518-72	201 - shower curtains for the residence	51.92
Bill	08/20/2020	Walter E. Nelson Co.	paper towels	22.34
Bill	08/20/2020	Thomas Miller	department supplies	52.55
Total 6200 · Supplies - Department				653.69
<b>6210 · Supplies - Medical</b>				
Bill	08/03/2020	Medline Industries, Inc.	gloves	225.65
Bill	08/03/2020	Teleflex LLC	EZ-IO supplies	684.55
Bill	08/03/2020	Life Assist, Inc.	Epinephrine, naloxone, electrodes	371.74
Bill	08/03/2020	Industrial Welding Supply, I...	Oxygen	23.55
Bill	08/04/2020	OSCU 402518-70	face shields	35.99
Bill	08/11/2020	TruCorp Ltd	Medical training manikin	2,638.00
Bill	08/11/2020	Industrial Welding Supply, I...	Oxygen and annual valve testing	105.91
Bill	08/11/2020	Teleflex LLC	Airtraq intubation camera	1,560.39
Bill	08/11/2020	Life Assist, Inc.	Amiodarone	4.02
Bill	08/11/2020	Life Assist, Inc.	Amiodarone	8.04
Bill	08/20/2020	Industrial Welding Supply, I...	Oxygen	7.85
Bill	08/20/2020	Life Assist, Inc.	Test strips, epinephrine, diphenhydramine, ...	339.75
Bill	08/20/2020	Life Assist, Inc.	Medical filters	18.70
Bill	08/20/2020	Medline Industries, Inc.	canula and nebulizer kit	24.60
Bill	08/31/2020	Medline Industries, Inc.	Oxygen regulator	63.51
Bill	08/31/2020	Industrial Welding Supply, I...	Oxygen	15.70
Bill	08/31/2020	Medline Industries, Inc.	nebulizer kit	15.60
Bill	08/31/2020	OSCU 402518-73	thermometer covers	22.78
Bill	08/31/2020	OSCU 402518-73	Oral thermometer	407.19
Total 6210 · Supplies - Medical				6,573.52
<b>6220 · Supplies - Suppression</b>				
Bill	08/11/2020	Mallory Safety & Supply, LLC	Foam concentrate	548.91
Bill	08/31/2020	Mallory Safety & Supply, LLC	Foam	269.74
Bill	08/31/2020	Cascade Fire Equipment Co.	nozzles and vortex valve	2,380.00
Total 6220 · Supplies - Suppression				3,198.65
<b>6230 · Hazardous Materials</b>				
Bill	08/20/2020	NWFF Environmental	Absorbant grains	60.00
Total 6230 · Hazardous Materials				60.00

## Philomath Fire and Rescue Transaction by Account August 2020

Type	Date	Name	Memo	Amount
<b>6240 · Supplies - Consumables</b>				
Bill	08/20/2020	OSCU 402518-72	brown paper sacks	1.25
Bill	08/20/2020	OSCU 402518-70	AA & AAA batteries	47.25
Bill	08/20/2020	OSCU 402518-72	201 - AA & AAA batteries	92.04
Bill	08/20/2020	OSCU 402518-72	hand sanitizer	3.00
Bill	08/31/2020	True Value	Velcro tape	3.76
Bill	08/31/2020	True Value	202 - light bulbs	29.98
Bill	08/31/2020	True Value	Joint compound	10.99
Bill	08/31/2020	OSCU 402518-70	201 - cleaning supplies	32.47
Bill	08/31/2020	OSCU 402518-70	MREs	270.00
Total 6240 · Supplies - Consumables				490.74
<b>6250 · Uniforms</b>				
Bill	08/03/2020	SeaWestern	2 sets of gloves	198.10
Credit	08/03/2020	SeaWestern	returned pants	-93.90
Bill	08/03/2020	Timber Supply Co.	station boot laces	3.65
Bill	08/03/2020	Jacob Bergstrom	Station Boots	119.99
Bill	08/03/2020	SeaWestern	2 pairs of boots	694.60
Bill	08/03/2020	OSCU 402518-70	uniform shirts	98.91
Bill	08/11/2020	SeaWestern	5 pairs of trousers	326.15
Bill	08/11/2020	Olivia Friedel	Wildland boots	260.00
Bill	08/20/2020	SeaWestern	firefighting gloves	102.20
Bill	08/20/2020	SeaWestern	Trousers	140.15
Bill	08/31/2020	Witmer Public Safety Group	Namebars - Aguirre-Burk, Biscoe, Harvey, ...	88.53
Total 6250 · Uniforms				1,938.38
<b>6270 · Volunteer - Activities</b>				
Bill	08/03/2020	OSCU 402518-70	Volunteer beverages	68.25
Deposit	08/03/2020		Sunday Market Booth Fee	25.00
Bill	08/11/2020	Petty Cash	Sunday Market Booth Rental	25.00
Bill	08/11/2020	Philomath Volunteer Fire D...	Attendance award - Hewes	50.00
Bill	08/11/2020	Andy Louden`	Ice cream for volunteer business meeting	18.95
Bill	08/20/2020	OSCU 402518-70	Volunteer beverages	91.45
Bill	08/20/2020	OSCU 402518-73	Repair of volunteer fridge	179.50
Bill	08/25/2020	Chris Leonard	201 - Bell Restoration Project	433.16
Bill	08/31/2020	OSCU 402518-70	Volunteer Beverages	75.65
Bill	08/31/2020	Chris Leonard	201 - bell project	48.01
Total 6270 · Volunteer - Activities				1,014.97
<b>6310 · Physical &amp; Immunizations</b>				
Bill	08/11/2020	Occupational Medicine Dept.	NFPA Physical - Brown	596.00
Total 6310 · Physical & Immunizations				596.00
<b>6900 · Miscellaneous Expense</b>				
Bill	08/03/2020	OSCU 402518-71	conflag supplies	14.30
Total 6900 · Miscellaneous Expense				14.30
Total 6000 · Materials and Services				38,216.98
<b>7000 · Capital Outlay</b>				
<b>7200 · Capital Outlay - Equipment</b>				
Bill	08/20/2020	Cascade Fire Equipment Co.	Warranty repair on SCOTT SCBA pack - sh...	14.92
Total 7200 · Capital Outlay - Equipment				14.92

**Philomath Fire and Rescue**  
**Transaction by Account**  
**August 2020**

Type	Date	Name	Memo	Amount
<b>7110 · Capital Outlay - Building</b>				
Bill	08/14/2020	Modern Building Systems, I...	202 - trailer	26,691.28
Bill	08/20/2020	OSCU 402518-70	202 Residence - electrical parts for trailer	229.99
Bill	08/20/2020	OSCU 402518-70	202 Residence - electrical parts for trailer	185.20
Bill	08/31/2020	OSCU 402518-70	202 - building and trailer work	90.92
Bill	08/31/2020	OSCU 402518-71	202 - building materials - sheetrock	2.08
Bill	08/31/2020	True Value	202 - Paint and paint supplies	188.08
Bill	08/31/2020	True Value	202 - wall repair	28.47
Bill	08/31/2020	My-Comm, Inc	202 - Pole Placement	2,323.64
Bill	08/31/2020	My-Comm, Inc	202 - radio install	1,997.26
Bill	08/31/2020	OSCU 402518-70	202 - wardrobes	513.00
Bill	08/31/2020	Thomas Miller	202 - beds	321.00
Bill	08/31/2020	OSCU 402518-70	202 - mattresses	455.96
Bill	08/31/2020	True Value	202 - electrical supplies	57.92
Bill	08/31/2020	True Value	returned electrical supplies	-24.99
Bill	08/31/2020	True Value	202 - supplies	28.77
Bill	08/31/2020	Spaeth Lumber Co., Inc	202 - building materials	5.63
Bill	08/31/2020	Spaeth Lumber Co., Inc	202 - building materials	13.69
Bill	08/31/2020	OSCU 402518-73	202 - wireless connection	128.54
Bill	08/31/2020	True Value	202 - trailer installation - sealant, plaster, w...	25.23
Bill	08/31/2020	True Value	202 - Trailer prep - wire, connectors	38.60
Total 7110 · Capital Outlay - Building				33,300.27
Total 7000 · Capital Outlay				33,315.19
Total Expense				71,532.17
Net Ordinary Income				-71,532.17
<b>Net Income</b>				<b>-71,532.17</b>

**Philomath Fire and Rescue**  
**Balance Sheet by Class**  
As of August 31, 2020

	GO Bond 2016 -...	General Fund	Building Reser...
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1015 · Citizens Bank Checking	539.81	61,613.16	0.00
1000 · Petty Cash	0.00	50.00	0.00
1010 · Wells Fargo Checking	0.00	0.20	0.00
1050 · Local Government Investment Poo	20,472.48	243,797.69	177,744.19
1060 · OSU - Savings Account	0.00	10,650.76	0.00
<b>Total Checking/Savings</b>	<b>21,012.29</b>	<b>316,111.81</b>	<b>177,744.19</b>
Accounts Receivable			
11000 · Accounts Receivable	0.00	2,338.27	0.00
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>2,338.27</b>	<b>0.00</b>
Other Current Assets			
12100 · Inventory Asset	0.00	3,360.33	0.00
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>3,360.33</b>	<b>0.00</b>
<b>Total Current Assets</b>	<b>21,012.29</b>	<b>321,810.41</b>	<b>177,744.19</b>
<b>TOTAL ASSETS</b>	<b>21,012.29</b>	<b>321,810.41</b>	<b>177,744.19</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	4,925.34	0.00
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>4,925.34</b>	<b>0.00</b>
Other Current Liabilities			
2400 · Payroll Liabilities			
2132 · Oregon Transit Tax Withholding	0.00	59.96	0.00
2100 · Wages Payable	0.00	7,432.84	0.00
2110 · Federal Income Tax Payable	0.00	2,977.73	0.00
2120 · FICA Payable	0.00	1,239.86	0.00
2125 · Medicare Payable	0.00	467.44	0.00
2130 · State Income Tax Payable	0.00	2,559.46	0.00
2131 · Works Benefit Fund Payable(WBF)	0.00	18.71	0.00
2140 · PERS Payable	0.00	7,014.94	0.00
2145 · OR Saving Growth 457 Payable	0.00	-600.00	0.00
2150 · Health Insurance Prem. Payable	0.00	268.33	0.00
2210 · Health Ins Prem Ded Pre Tax	0.00	111.56	0.00
2230 · Flexible Spending Account	0.00	1,176.16	0.00
2232 · Union Dues	0.00	288.91	0.00
<b>Total 2400 · Payroll Liabilities</b>	<b>0.00</b>	<b>23,015.90</b>	<b>0.00</b>
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>23,015.90</b>	<b>0.00</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>27,941.24</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>27,941.24</b>	<b>0.00</b>
Equity			
3010 · Fund Balance	-21,012.29	-1,415,696.57	-663,400.61
3200 · Unallocated Fund Balance	21,012.29	1,398,410.08	663,400.61
Net Income	21,012.29	311,155.66	177,744.19
<b>Total Equity</b>	<b>21,012.29</b>	<b>293,869.17</b>	<b>177,744.19</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>21,012.29</b>	<b>321,810.41</b>	<b>177,744.19</b>

**Philomath Fire and Rescue**  
**Balance Sheet by Class**  
As of August 31, 2020

	Equipment Res...	Vehicle Reserv...	TOTAL
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
1015 · Citizens Bank Checking	0.00	0.00	62,152.97
1000 · Petty Cash	0.00	0.00	50.00
1010 · Wells Fargo Checking	0.00	0.00	0.20
1050 · Local Government Investment Poo	64,268.67	72,890.34	579,173.37
1060 · OSU - Savings Account	0.00	0.00	10,650.76
<b>Total Checking/Savings</b>	<b>64,268.67</b>	<b>72,890.34</b>	<b>652,027.30</b>
Accounts Receivable			
11000 · Accounts Receivable	0.00	0.00	2,338.27
<b>Total Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>2,338.27</b>
Other Current Assets			
12100 · Inventory Asset	0.00	0.00	3,360.33
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>3,360.33</b>
<b>Total Current Assets</b>	<b>64,268.67</b>	<b>72,890.34</b>	<b>657,725.90</b>
<b>TOTAL ASSETS</b>	<b>64,268.67</b>	<b>72,890.34</b>	<b>657,725.90</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	0.00	0.00	4,925.34
<b>Total Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>4,925.34</b>
Other Current Liabilities			
2400 · Payroll Liabilities			
2132 · Oregon Transit Tax Withholding	0.00	0.00	59.96
2100 · Wages Payable	0.00	0.00	7,432.84
2110 · Federal Income Tax Payable	0.00	0.00	2,977.73
2120 · FICA Payable	0.00	0.00	1,239.86
2125 · Medicare Payable	0.00	0.00	467.44
2130 · State Income Tax Payable	0.00	0.00	2,559.46
2131 · Works Benefit Fund Payable(WBF)	0.00	0.00	18.71
2140 · PERS Payable	0.00	0.00	7,014.94
2145 · OR Saving Growth 457 Payable	0.00	0.00	-600.00
2150 · Health Insurance Prem. Payable	0.00	0.00	268.33
2210 · Health Ins Prem Ded Pre Tax	0.00	0.00	111.56
2230 · Flexible Spending Account	0.00	0.00	1,176.16
2232 · Union Dues	0.00	0.00	288.91
<b>Total 2400 · Payroll Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>23,015.90</b>
<b>Total Other Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>23,015.90</b>
<b>Total Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>27,941.24</b>
<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>27,941.24</b>
Equity			
3010 · Fund Balance	-541,256.12	-261,112.41	-2,902,478.00
3200 · Unallocated Fund Balance	541,256.12	261,112.41	2,885,191.51
Net Income	64,268.67	72,890.34	647,071.15
<b>Total Equity</b>	<b>64,268.67</b>	<b>72,890.34</b>	<b>629,784.66</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>64,268.67</b>	<b>72,890.34</b>	<b>657,725.90</b>

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July through August 2020

	GO Bond 2016 ...	General Fund	Building Reser...
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4500 · Transfers In	0.00	260,000.00	0.00
4050 · Public Education Income	0.00	1,540.00	0.00
4000 · Carryover Fund Balance	21,012.29	522,185.95	217,744.19
<b>4026 · Interest Income</b>			
4027 · Interest - Citizens Bank & OSU	0.00	6.36	0.00
4030 · Investments - LGIP	0.00	831.33	0.00
<b>Total 4026 · Interest Income</b>	<b>0.00</b>	<b>837.69</b>	<b>0.00</b>
4900 · Miscellaneous Income	0.00	2,993.65	0.00
<b>Total Income</b>	<b>21,012.29</b>	<b>787,557.29</b>	<b>217,744.19</b>
<b>Gross Profit</b>	<b>21,012.29</b>	<b>787,557.29</b>	<b>217,744.19</b>
<b>Expense</b>			
9010 · Transfers	0.00	0.00	40,000.00
<b>5000 · Personnel Expenses</b>			
5100 · Fire Chief Wages	0.00	16,514.00	0.00
5105 · Deputy Chief Wages	0.00	11,590.00	0.00
5110 · Admin Asst Wages	0.00	8,204.47	0.00
5120 · Fire & Life Safety Officer Wage	0.00	11,289.00	0.00
5125 · Firefighter Wages	0.00	28,065.18	0.00
5130 · Overtime Wages	0.00	3,210.22	0.00
5135 · Extra Hire	0.00	6,668.88	0.00
5405 · Employers FICA	0.00	2,489.80	0.00
5410 · Employers Medicare	0.00	582.28	0.00
5420 · Workes Benefit Assessment	0.00	58.66	0.00
5421 · Workers Compensation	0.00	19,500.96	0.00
5430 · PERS - Employe	0.00	18,111.34	0.00
5431 · PERS - Pickup 6%	0.00	5,038.98	0.00
5440 · Health Insurance	0.00	29,004.77	0.00
<b>Total 5000 · Personnel Expenses</b>	<b>0.00</b>	<b>160,328.54</b>	<b>0.00</b>
<b>6000 · Materials and Services</b>			
6901 · Cost of Goods Sold	0.00	1,290.04	0.00
6216 · Supplies - FA/CPR Education	0.00	1,734.43	0.00
6091 · Tuition Reimbursement	0.00	7,937.00	0.00
6001 · Contracted Professional Service	0.00	5,450.47	0.00
6010 · Office Supplies	0.00	219.50	0.00
6011 · Postage/Shipping	0.00	149.00	0.00
6020 · Insurance and Bond	0.00	1,330.00	0.00
6030 · Dues and Fees	0.00	1,691.85	0.00
6040 · Publications and Elections	0.00	282.00	0.00
6050 · Utilities	0.00	4,930.48	0.00
6060 · Telephone, Pagers, Internet	0.00	3,614.20	0.00
6070 · Travel	0.00	455.84	0.00
6090 · Education/Training	0.00	547.90	0.00
6100 · Equipment Maintenance Agreement	0.00	254.71	0.00
6130 · Gas & Oil	0.00	2,030.07	0.00
6160 · Equipment Maintenance	0.00	2,637.29	0.00
6161 · Vehicle Maintenance	0.00	12,449.11	0.00
6170 · Building Maint and Improvements	0.00	7,615.88	0.00
6180 · Grounds Maintenance	0.00	793.18	0.00
6190 · Small Tools & Equipment	0.00	3,068.29	0.00
6200 · Supplies - Department	0.00	774.28	0.00
6210 · Supplies - Medical	0.00	7,271.20	0.00
6215 · Supplies - Prevention	0.00	210.01	0.00
6220 · Supplies - Suppression	0.00	3,198.65	0.00
6230 · Hazardous Materials	0.00	60.00	0.00
6240 · Supplies - Consumables	0.00	531.72	0.00
6250 · Uniforms	0.00	3,282.24	0.00
6270 · Volunteer - Activities	0.00	1,166.69	0.00
6310 · Physical & Immunizations	0.00	982.00	0.00



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Accrual Basis

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
July through August 2020

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	<u>GO Bond 2016 ...</u>	<u>General Fund</u>	<u>Building Reser...</u>
6320 · Community Involvement	0.00	150.00	0.00
6900 · Miscellaneous Expense	0.00	56.87	0.00
<b>Total 6000 · Materials and Services</b>	<b>0.00</b>	<b>76,164.90</b>	<b>0.00</b>
7000 · Capital Outlay			
7200 · Capital Outlay - Equipment	0.00	206,607.92	0.00
7110 · Capital Outlay - Building	0.00	33,300.27	0.00
<b>Total 7000 · Capital Outlay</b>	<b>0.00</b>	<b>239,908.19</b>	<b>0.00</b>
<b>Total Expense</b>	<b>0.00</b>	<b>476,401.63</b>	<b>40,000.00</b>
<b>Net Ordinary Income</b>	<b>21,012.29</b>	<b>311,155.66</b>	<b>177,744.19</b>
<b>Net Income</b>	<b><u>21,012.29</u></b>	<b><u>311,155.66</u></b>	<b><u>177,744.19</u></b>

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
 July through August 2020

	Equipment Res...	Vehicle Reserv...	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4500 · Transfers In	0.00	0.00	260,000.00
4050 · Public Education Income	0.00	0.00	1,540.00
4000 · Carryover Fund Balance	284,268.67	72,890.34	1,118,101.44
4026 · Interest Income			
4027 · Interest - Citizens Bank & OSU	0.00	0.00	6.36
4030 · Investments - LGIP	0.00	0.00	831.33
<b>Total 4026 · Interest Income</b>	<b>0.00</b>	<b>0.00</b>	<b>837.69</b>
4900 · Miscellaneous Income	0.00	0.00	2,993.65
<b>Total Income</b>	<b>284,268.67</b>	<b>72,890.34</b>	<b>1,383,472.78</b>
<b>Gross Profit</b>	<b>284,268.67</b>	<b>72,890.34</b>	<b>1,383,472.78</b>
<b>Expense</b>			
9010 · Transfers	220,000.00	0.00	260,000.00
5000 · Personnel Expenses			
5100 · Fire Chief Wages	0.00	0.00	16,514.00
5105 · Deputy Chief Wages	0.00	0.00	11,590.00
5110 · Admin Asst Wages	0.00	0.00	8,204.47
5120 · Fire & Life Safety Officer Wage	0.00	0.00	11,289.00
5125 · Firefighter Wages	0.00	0.00	28,065.18
5130 · Overtime Wages	0.00	0.00	3,210.22
5135 · Extra Hire	0.00	0.00	6,668.88
5405 · Employers FICA	0.00	0.00	2,489.80
5410 · Employers Medicare	0.00	0.00	582.28
5420 · Workes Benefit Assessment	0.00	0.00	58.66
5421 · Workers Compensation	0.00	0.00	19,500.96
5430 · PERS - Employe	0.00	0.00	18,111.34
5431 · PERS - Pickup 6%	0.00	0.00	5,038.98
5440 · Health Insurance	0.00	0.00	29,004.77
<b>Total 5000 · Personnel Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>160,328.54</b>
6000 · Materials and Services			
6901 · Cost of Goods Sold	0.00	0.00	1,290.04
6216 · Supplies - FA/CPR Education	0.00	0.00	1,734.43
6091 · Tuition Reimbursement	0.00	0.00	7,937.00
6001 · Contracted Professional Service	0.00	0.00	5,450.47
6010 · Office Supplies	0.00	0.00	219.50
6011 · Postage/Shipping	0.00	0.00	149.00
6020 · Insurance and Bond	0.00	0.00	1,330.00
6030 · Dues and Fees	0.00	0.00	1,691.85
6040 · Publications and Elections	0.00	0.00	282.00
6050 · Utilities	0.00	0.00	4,930.48
6060 · Telephone, Pagers, Internet	0.00	0.00	3,614.20
6070 · Travel	0.00	0.00	455.84
6090 · Education/Training	0.00	0.00	547.90
6100 · Equipment Maintenance Agreement	0.00	0.00	254.71
6130 · Gas & Oil	0.00	0.00	2,030.07
6160 · Equipment Maintenance	0.00	0.00	2,637.29
6161 · Vehicle Maintenance	0.00	0.00	12,449.11
6170 · Building Maint and Improvements	0.00	0.00	7,615.88
6180 · Grounds Maintenance	0.00	0.00	793.18
6190 · Small Tools & Equipment	0.00	0.00	3,068.29
6200 · Supplies - Department	0.00	0.00	774.28
6210 · Supplies - Medical	0.00	0.00	7,271.20
6215 · Supplies - Prevention	0.00	0.00	210.01
6220 · Supplies - Suppression	0.00	0.00	3,198.65
6230 · Hazardous Materials	0.00	0.00	60.00
6240 · Supplies - Consumables	0.00	0.00	531.72
6250 · Uniforms	0.00	0.00	3,282.24
6270 · Volunteer - Activities	0.00	0.00	1,166.69
6310 · Physical & Immunizations	0.00	0.00	982.00

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Accrual Basis

**Philomath Fire and Rescue**  
**Profit & Loss by Class**  
July through August 2020

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	<u>Equipment Res...</u>	<u>Vehicle Reserv...</u>	<u>TOTAL</u>
6320 · Community Involvement	0.00	0.00	150.00
6900 · Miscellaneous Expense	0.00	0.00	56.87
<b>Total 6000 · Materials and Services</b>	<b>0.00</b>	<b>0.00</b>	<b>76,164.90</b>
7000 · Capital Outlay			
7200 · Capital Outlay - Equipment	0.00	0.00	206,607.92
7110 · Capital Outlay - Building	0.00	0.00	33,300.27
<b>Total 7000 · Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>239,908.19</b>
<b>Total Expense</b>	<b>220,000.00</b>	<b>0.00</b>	<b>736,401.63</b>
<b>Net Ordinary Income</b>	<b>64,268.67</b>	<b>72,890.34</b>	<b>647,071.15</b>
<b>Net Income</b>	<b><u>64,268.67</u></b>	<b><u>72,890.34</u></b>	<b><u>647,071.15</u></b>

## Philomath Fire and Rescue Profit & Loss Budget vs. Actual July through August 2020

	GO Bond 2016 - Debt Services				General Fund			
	Jul - Aug 20	Budget	\$ Over Bud...	% of Budget	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4060 · Conflagration Income	0.00				0.00	130,000.00	-130,000.00	0.0%
4500 · Transfers In	0.00				260,000.00	260,000.00	0.00	100.0%
4050 · Public Education Income	0.00				1,540.00	8,000.00	-6,460.00	19.3%
4040 · Bond Income	0.00	380,652.00	-380,652.00	0.0%	0.00			
4000 · Carryover Fund Balance	21,012.29	625.00	20,387.29	3,362.0%	522,185.95	366,339.00	155,846.95	142.5%
4010 · Delinquent Property Taxes	0.00				0.00	15,000.00	-15,000.00	0.0%
4020 · Current Property Taxes	0.00				0.00	1,220,000.00	-1,220,000.00	0.0%
4025 · Interest - Property Tax	0.00				0.00	2,000.00	-2,000.00	0.0%
4026 · Interest Income	0.00				837.69	16,000.00	-15,162.31	5.2%
4035 · Grants Income	0.00				0.00	400,000.00	-400,000.00	0.0%
4900 · Miscellaneous Income	0.00				2,993.65	25,000.00	-22,006.35	12.0%
<b>Total Income</b>	<u>21,012.29</u>	<u>381,277.00</u>	<u>-360,264.71</u>	<u>5.5%</u>	<u>787,557.29</u>	<u>2,442,339.00</u>	<u>-1,654,781.71</u>	<u>32.2%</u>
<b>Gross Profit</b>	<u>21,012.29</u>	<u>381,277.00</u>	<u>-360,264.71</u>	<u>5.5%</u>	<u>787,557.29</u>	<u>2,442,339.00</u>	<u>-1,654,781.71</u>	<u>32.2%</u>
<b>Expense</b>								
9010 · Transfers	0.00				0.00	0.00	0.00	0.0%
8005 · Operating Contingency	0.00				0.00	117,236.00	-117,236.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.00	1,229.00	-1,229.00	0.0%	0.00	437,900.00	-437,900.00	0.0%
5000 · Personnel Expenses	0.00				160,328.54	979,703.00	-819,374.46	16.4%
6000 · Materials and Services	0.00				76,164.90	465,800.00	-389,635.10	16.4%
7000 · Capital Outlay	0.00	380,048.00	-380,048.00	0.0%	239,908.19	701,700.00	-461,791.81	34.2%
<b>Total Expense</b>	<u>0.00</u>	<u>381,277.00</u>	<u>-381,277.00</u>	<u>0.0%</u>	<u>476,401.63</u>	<u>2,702,339.00</u>	<u>-2,225,937.37</u>	<u>17.6%</u>
<b>Net Ordinary Income</b>	<u>21,012.29</u>	<u>0.00</u>	<u>21,012.29</u>	<u>100.0%</u>	<u>311,155.66</u>	<u>-260,000.00</u>	<u>571,155.66</u>	<u>-119.7%</u>
<b>Net Income</b>	<u><u>21,012.29</u></u>	<u><u>0.00</u></u>	<u><u>21,012.29</u></u>	<u><u>100.0%</u></u>	<u><u>311,155.66</u></u>	<u><u>-260,000.00</u></u>	<u><u>571,155.66</u></u>	<u><u>-119.7%</u></u>

## Philomath Fire and Rescue Profit & Loss Budget vs. Actual July through August 2020

	Building Reserve Fund				Equipment Reserve Fund			
	Jul - Aug 20	Budget	\$ Over Bud...	% of Budget	Jul - Aug 20	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
4060 · Conflagration Income	0.00				0.00			
4500 · Transfers In	0.00				0.00			
4050 · Public Education Income	0.00				0.00			
4040 · Bond Income	0.00				0.00			
4000 · Carryover Fund Balance	217,744.19	213,301.00	4,443.19	102.1%	284,268.67	283,929.00	339.67	100.1%
4010 · Delinquent Property Taxes	0.00				0.00			
4020 · Current Property Taxes	0.00				0.00			
4025 · Interest - Property Tax	0.00				0.00			
4026 · Interest Income	0.00	3,000.00	-3,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%
4035 · Grants Income	0.00				0.00			
4900 · Miscellaneous Income	0.00				0.00			
<b>Total Income</b>	<u>217,744.19</u>	<u>216,301.00</u>	<u>1,443.19</u>	<u>100.7%</u>	<u>284,268.67</u>	<u>284,929.00</u>	<u>-660.33</u>	<u>99.8%</u>
<b>Gross Profit</b>	217,744.19	216,301.00	1,443.19	100.7%	284,268.67	284,929.00	-660.33	99.8%
<b>Expense</b>								
9010 · Transfers	40,000.00	0.00	40,000.00	100.0%	220,000.00	0.00	220,000.00	100.0%
8005 · Operating Contingency	0.00				0.00			
9000 · Unappropriated Ending Fund Bal	0.00	176,301.00	-176,301.00	0.0%	0.00	64,929.00	-64,929.00	0.0%
5000 · Personnel Expenses	0.00				0.00			
6000 · Materials and Services	0.00				0.00			
7000 · Capital Outlay	0.00				0.00			
<b>Total Expense</b>	<u>40,000.00</u>	<u>176,301.00</u>	<u>-136,301.00</u>	<u>22.7%</u>	<u>220,000.00</u>	<u>64,929.00</u>	<u>155,071.00</u>	<u>338.8%</u>
<b>Net Ordinary Income</b>	<u>177,744.19</u>	<u>40,000.00</u>	<u>137,744.19</u>	<u>444.4%</u>	<u>64,268.67</u>	<u>220,000.00</u>	<u>-155,731.33</u>	<u>29.2%</u>
<b>Net Income</b>	<u><u>177,744.19</u></u>	<u><u>40,000.00</u></u>	<u><u>137,744.19</u></u>	<u><u>444.4%</u></u>	<u><u>64,268.67</u></u>	<u><u>220,000.00</u></u>	<u><u>-155,731.33</u></u>	<u><u>29.2%</u></u>

## Philomath Fire and Rescue Profit & Loss Budget vs. Actual July through August 2020

	Vehicle Reserve Fund				TOTAL			
	Jul - Aug 20	Budget	\$ Over Bud...	% of Budget	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>								
Income								
4060 · Conflagration Income	0.00				0.00	130,000.00	-130,000.00	0.0%
4500 · Transfers In	0.00	0.00	0.00	0.0%	260,000.00	260,000.00	0.00	100.0%
4050 · Public Education Income	0.00				1,540.00	8,000.00	-6,460.00	19.3%
4040 · Bond Income	0.00				0.00	380,652.00	-380,652.00	0.0%
4000 · Carryover Fund Balance	72,890.34	71,291.00	1,599.34	102.2%	1,118,101.44	935,485.00	182,616.44	119.5%
4010 · Delinquent Property Taxes	0.00				0.00	15,000.00	-15,000.00	0.0%
4020 · Current Property Taxes	0.00				0.00	1,220,000.00	-1,220,000.00	0.0%
4025 · Interest - Property Tax	0.00				0.00	2,000.00	-2,000.00	0.0%
4026 · Interest Income	0.00	1,000.00	-1,000.00	0.0%	837.69	21,000.00	-20,162.31	4.0%
4035 · Grants Income	0.00				0.00	400,000.00	-400,000.00	0.0%
4900 · Miscellaneous Income	0.00				2,993.65	25,000.00	-22,006.35	12.0%
<b>Total Income</b>	<b>72,890.34</b>	<b>72,291.00</b>	<b>599.34</b>	<b>100.8%</b>	<b>1,383,472.78</b>	<b>3,397,137.00</b>	<b>-2,013,664.22</b>	<b>40.7%</b>
<b>Gross Profit</b>	<b>72,890.34</b>	<b>72,291.00</b>	<b>599.34</b>	<b>100.8%</b>	<b>1,383,472.78</b>	<b>3,397,137.00</b>	<b>-2,013,664.22</b>	<b>40.7%</b>
Expense								
9010 · Transfers	0.00				260,000.00	0.00	260,000.00	100.0%
8005 · Operating Contingency	0.00				0.00	117,236.00	-117,236.00	0.0%
9000 · Unappropriated Ending Fund Bal	0.00	72,291.00	-72,291.00	0.0%	0.00	752,650.00	-752,650.00	0.0%
5000 · Personnel Expenses	0.00				160,328.54	979,703.00	-819,374.46	16.4%
6000 · Materials and Services	0.00				76,164.90	465,800.00	-389,635.10	16.4%
7000 · Capital Outlay	0.00				239,908.19	1,081,748.00	-841,839.81	22.2%
<b>Total Expense</b>	<b>0.00</b>	<b>72,291.00</b>	<b>-72,291.00</b>	<b>0.0%</b>	<b>736,401.63</b>	<b>3,397,137.00</b>	<b>-2,660,735.37</b>	<b>21.7%</b>
<b>Net Ordinary Income</b>	<b>72,890.34</b>	<b>0.00</b>	<b>72,890.34</b>	<b>100.0%</b>	<b>647,071.15</b>	<b>0.00</b>	<b>647,071.15</b>	<b>100.0%</b>
<b>Net Income</b>	<b>72,890.34</b>	<b>0.00</b>	<b>72,890.34</b>	<b>100.0%</b>	<b>647,071.15</b>	<b>0.00</b>	<b>647,071.15</b>	<b>100.0%</b>

Philomath Fire and Rescue

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Register: 1015 · Citizens Bank Checking

From 08/01/2020 through 08/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/01/2020	EFT	Aflac	-split-		217.88			90,311.95
08/03/2020			-split-	Deposit			199.00	90,510.95
08/03/2020	EFT	Oregon Growth Plan	2400 · Payroll Liabiliti...		650.00			89,860.95
08/03/2020	30807	Allan's Coffee & Tea	2010 · Accounts Payable		203.40			89,657.55
08/03/2020	30808	Alyrica	2010 · Accounts Payable		492.87			89,164.68
08/03/2020	30809	Applegate Door Co.	2010 · Accounts Payable		212.00			88,952.68
08/03/2020	30810	City of Philomath	2010 · Accounts Payable		550.80			88,401.88
08/03/2020	30811	Consumers Power Inc.	2010 · Accounts Payable		196.83			88,205.05
08/03/2020	30812	Good Earth Pest Co...	2010 · Accounts Payable		68.00			88,137.05
08/03/2020	30813	Industrial Welding S...	2010 · Accounts Payable		23.55			88,113.50
08/03/2020	30814	Jacob Bergstrom	2010 · Accounts Payable		119.99			87,993.51
08/03/2020	30815	JH AeroTract, LLC	2010 · Accounts Payable		1,050.00			86,943.51
08/03/2020	30816	Life Assist, Inc.	2010 · Accounts Payable		371.74			86,571.77
08/03/2020	30817	Medline Industries, I...	2010 · Accounts Payable		225.65			86,346.12
08/03/2020	30818	Pacific Power	2010 · Accounts Payable		642.27			85,703.85
08/03/2020	30819	Petty Cash	2010 · Accounts Payable		28.42			85,675.43
08/03/2020	30820	Pioneer Telephone C...	2010 · Accounts Payable		174.67			85,500.76
08/03/2020	30821	SeaWestern	2010 · Accounts Payable		778.85			84,721.91
08/03/2020	30822	Security Alarm Corp	2010 · Accounts Payable		220.98			84,500.93
08/03/2020	30823	Teleflex LLC	2010 · Accounts Payable		684.55			83,816.38
08/03/2020	30824	True Value	2010 · Accounts Payable		125.18			83,691.20
08/04/2020	EFT	AT&T Mobility	6000 · Materials and S...		40.33			83,650.87
08/04/2020	30825	Philomath Fire Distri...	2400 · Payroll Liabiliti...		308.61			83,342.26
08/04/2020	30826	OSCU 402518-70	2010 · Accounts Payable		1,571.27			81,770.99
08/04/2020	30827	OSCU 402518-72	2010 · Accounts Payable		1,677.34			80,093.65
08/04/2020	30828	OSCU 402518-73	2010 · Accounts Payable		959.38			79,134.27
08/04/2020	30829	OSCU 402518-71	2010 · Accounts Payable		1,276.36			77,857.91
08/05/2020	EFT	Oregon Child Support	2400 · Payroll Liabiliti...		145.00			77,712.91
08/05/2020	30805	Aine Smith	-split-		495.36			77,217.55
08/05/2020	30806	Andrew Licon	-split-		480.48			76,737.07
08/05/2020	PR 0720		-split-	Miller	6,062.87			70,674.20
08/05/2020	PR 0720		1015 · Citizens Bank C...	Rodriguez	2,798.84			67,875.36
08/05/2020	PR 0720		1015 · Citizens Bank C...	Moser	3,831.91			64,043.45
08/05/2020	PR 0720		1015 · Citizens Bank C...	Saalsaa	4,448.83			59,594.62
08/05/2020	PR 0720		1015 · Citizens Bank C...	Haney	4,199.61			55,395.01
08/05/2020	PR 0720		1015 · Citizens Bank C...	Taylor	3,514.45			51,880.56
08/05/2020	PR 0720		1015 · Citizens Bank C...	Ferguson	4,212.76			47,667.80
08/05/2020	PR 0720		1015 · Citizens Bank C...	Spangler	596.93			47,070.87
08/05/2020	PR 0720		1015 · Citizens Bank C...	Schell	749.25			46,321.62
08/05/2020	PR 0720		1015 · Citizens Bank C...	Dunworth	441.36			45,880.26

Philomath Fire and Rescue

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From 08/01/2020 through 08/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/06/2020	EFT	Comcast	6000 · Materials and S...		12.69			45,867.57
08/10/2020	EFT	AsiFlex	6000 · Materials and S...		15.00			45,852.57
08/11/2020			1050 · Local Governm...	Deposit			75,000.00	120,852.57
08/11/2020	EFT	PERS	-split-		12,029.03			108,823.54
08/14/2020			1050 · Local Governm...	Deposit			26,691.00	135,514.54
08/14/2020	30830	Andy Louden`	2010 · Accounts Payable		18.95			135,495.59
08/14/2020	30831	Carson Oil	2010 · Accounts Payable		477.49			135,018.10
08/14/2020	30832	Culligan	2010 · Accounts Payable		79.90			134,938.20
08/14/2020	30833	Industrial Welding S...	2010 · Accounts Payable		105.91			134,832.29
08/14/2020	30834	Kamind IT, Inc.	2010 · Accounts Payable		195.84			134,636.45
08/14/2020	30835	Lillee Rodriguez	2010 · Accounts Payable		59.99			134,576.46
08/14/2020	30836	Mallory Safety & Su...	2010 · Accounts Payable		548.91			134,027.55
08/14/2020	30837	Modern Building Sys...	2010 · Accounts Payable		26,691.28			107,336.27
08/14/2020	30838	My-Comm, Inc	2010 · Accounts Payable		42.52			107,293.75
08/14/2020	30839	Occupational Medici...	2010 · Accounts Payable		596.00			106,697.75
08/14/2020	30840	Olivia Friedel	2010 · Accounts Payable		260.00			106,437.75
08/14/2020	30841	Petty Cash	2010 · Accounts Payable		37.50			106,400.25
08/14/2020	30842	Philomath Volunteer ...	2010 · Accounts Payable		50.00			106,350.25
08/14/2020	30843	Republic Services	2010 · Accounts Payable		377.06			105,973.19
08/14/2020	30844	SeaWestern	2010 · Accounts Payable		326.15			105,647.04
08/14/2020	30845	Security Alarm Corp	2010 · Accounts Payable		3,495.85			102,151.19
08/14/2020	30846	Teleflex LLC	2010 · Accounts Payable		1,560.39			100,590.80
08/14/2020	30847	TruCorp Ltd	2010 · Accounts Payable		2,638.00			97,952.80
08/14/2020	30848	Walter E. Nelson Co.	2010 · Accounts Payable		194.99			97,757.81
08/14/2020	30849	Rich Saalsaa	2010 · Accounts Payable		3,197.41			94,560.40
08/17/2020			-split-	Deposit			100.00	94,660.40
08/20/2020	EFT	Verizon	6000 · Materials and S...		284.51			94,375.89
08/24/2020			-split-	Deposit			971.38	95,347.27
08/31/2020		Spaeth Lumber Co., I...	2010 · Accounts Payable	QuickBooks ge...				95,347.27
08/31/2020	EFT	Colonial Life	-split-		153.40			95,193.87
08/31/2020	30851	Andy Louden`	2010 · Accounts Payable		27.53			95,166.34
08/31/2020	30852	Benton County Publi...	2010 · Accounts Payable		3,222.46			91,943.88
08/31/2020	30853	Benton Electric	2010 · Accounts Payable		315.00			91,628.88
08/31/2020	30854	Carson Oil	2010 · Accounts Payable		442.08			91,186.80
08/31/2020	30855	Cascade Fire Equipm...	2010 · Accounts Payable		2,394.92			88,791.88
08/31/2020	30856	Century Link	2010 · Accounts Payable		112.35			88,679.53
08/31/2020	30857	Chris Leonard	2010 · Accounts Payable		481.17			88,198.36
08/31/2020	30858	CIS Trust	2010 · Accounts Payable		10,335.20			77,863.16
08/31/2020	30859	Consumers Power Inc.	2010 · Accounts Payable		353.12			77,510.04
08/31/2020	30860	Corvallis Heating, L...	2010 · Accounts Payable		1,342.50			76,167.54



Philomath Fire and Rescue

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From 08/01/2020 through 08/31/2020

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/31/2020	30861	CTX	2010 · Accounts Payable		136.47			76,031.07
08/31/2020	30862	Department of Public...	2010 · Accounts Payable		80.00			75,951.07
08/31/2020	30863	GlobalStar	2010 · Accounts Payable		1,324.05			74,627.02
08/31/2020	30864	Haden Hewes	2010 · Accounts Payable		962.00			73,665.02
08/31/2020	30865	Hughes Fire Equipm...	2010 · Accounts Payable		1,218.70			72,446.32
08/31/2020	30866	Industrial Welding S...	2010 · Accounts Payable		23.55			72,422.77
08/31/2020	30867	Justin Brown	2010 · Accounts Payable		145.00			72,277.77
08/31/2020	30868	Life Assist, Inc.	2010 · Accounts Payable		370.51			71,907.26
08/31/2020	30869	Mallory Safety & Su...	2010 · Accounts Payable		269.74			71,637.52
08/31/2020	30870	Medline Industries, I...	2010 · Accounts Payable		103.71			71,533.81
08/31/2020	30871	Midvalley Newspapers	2010 · Accounts Payable		282.00			71,251.81
08/31/2020	30872	My-Comm, Inc	2010 · Accounts Payable		4,650.90			66,600.91
08/31/2020	30873	NW Natural	2010 · Accounts Payable		43.93			66,556.98
08/31/2020	30874	NWFF Environmental	2010 · Accounts Payable		60.00			66,496.98
08/31/2020	30875	Pacific Power	2010 · Accounts Payable		762.23			65,734.75
08/31/2020	30876	Pioneer Telephone C...	2010 · Accounts Payable		174.67			65,560.08
08/31/2020	30877	Republic Services	2010 · Accounts Payable		58.10			65,501.98
08/31/2020	30878	RG Smith Electric & ...	2010 · Accounts Payable		161.16			65,340.82
08/31/2020	30879	SeaWestern	2010 · Accounts Payable		242.35			65,098.47
08/31/2020	30880	Shirt Circuit	2010 · Accounts Payable		812.50			64,285.97
08/31/2020	30881	Spaeth Lumber Co., I...	2010 · Accounts Payable	VOID: Paid wit...		X		64,285.97
08/31/2020	30882	Superior Electric, CO.	2010 · Accounts Payable		700.00			63,585.97
08/31/2020	30883	Thomas Miller	2010 · Accounts Payable		373.55			63,212.42
08/31/2020	30884	True Value	2010 · Accounts Payable		591.47			62,620.95
08/31/2020	30885	TWGW, Inc. dba Phi...	2010 · Accounts Payable		28.16			62,592.79
08/31/2020	30886	Walter E. Nelson Co.	2010 · Accounts Payable		22.34			62,570.45
08/31/2020	30887	Willamette Hose & F...	2010 · Accounts Payable		17.80			62,552.65
08/31/2020	30888	Witmer Public Safety...	2010 · Accounts Payable		88.53			62,464.12
08/31/2020	30889	Philomath Fire Distri...	2010 · Accounts Payable		311.15			62,152.97

**Tom Miller Leave Usage**  
**July 1, 2020 through June 30, 2021**

Beginning Balance as of July 1, 2020	<b>380.91</b>	<b>96</b>
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	Sick Leave	Vacation
<b>July</b>		
accrual	9	0
taken	0	0
balance	389.91	96

<b>August</b>		
accrual	9	0
taken	0	9
balance	398.91	87

<b>September</b>		
accrual	9	0
taken		
balance	407.91	87

<b>October</b>		
accrual	9	0
taken		
balance	416.91	87

	Sick Leave	Vacation
<b>November</b>		
accrual	9	0
taken		
balance	425.91	87

<b>December</b>		
accrual	9	0
taken		
balance	434.91	87

<b>January</b>		
accrual	9	0
taken		
balance	443.91	87

<b>February</b>		
accrual	9	0
taken		
balance	452.91	87

	Sick Leave	Vacation
<b>March</b>		
accrual	9	0
taken		
balance	461.91	87

<b>April</b>		
accrual	9	0
taken		
balance	470.91	87

<b>May</b>		
accrual	9	0
taken		
balance	479.91	87

<b>June</b>		
accrual	9	0
taken		
balance	488.91	87

# ORGANIZATIONAL MANUAL

Section P  
PERSONNEL  
Procedure P-14

## VOLUNTEER ASSISTANT CHIEF

### **Job Summary:**

Under the general direction of the Fire Chief, the Volunteer Assistant Chief manages the Fire District. The Volunteer Assistant Chief is responsible for the direct management of all volunteers. The Volunteer Assistant Chief has the responsibility to effectively recommend hiring, transfer, suspension, promotion, discharge or discipline of the volunteers.

This position is both a supervisory and a confidential position and as such is not part of the bargaining unit. The Volunteer Assistant Chief will provide advice and guidance to the Fire Chief regarding staffing, personnel matters, and budget recommendations. The Volunteer Assistant Chief may be asked to prepare confidential materials and attend confidential meetings. In the absence of the Fire Chief, the Volunteer Assistant Chief may oversee operations of the volunteers of the District.

### **Supervision Received:**

The Volunteer Assistant Chief will follow the Chain of Command at all times, except for certain protected activities described in the Personnel Policies, and reports directly to the Fire Chief.

### **Supervision Exercised:**

The Volunteer Assistant Chief will:

- Perform duties at incident scenes as the Incident Commander, Officer in Charge of a company, or duties, positions, or functions assigned to them by the Incident Commander.
- Provide input to the Fire Chief during the selection process and probationary period of personnel.
- Will have a thorough understanding of the District's Personnel Policies and Procedures and ensure that crews are acting in accordance with District expectations
- Be assigned a crew by the Fire Chief to perform apparatus checks in the absence of sufficient Captains.
- Be the first step in the chain of command for Volunteer Captains.
- Attempt to resolve major and minor issues brought to their attention. Issues where the Volunteer Assistant Chief is personally involved will be referred to the Fire Chief.
- Keep the Fire Chief advised on all personnel issues brought to their attention, recommended actions that need to be taken, or the disposition of actions.
- Assist with training of personnel at regular and specialized training sessions.
- Serve in a supervisory capacity for all volunteer personnel at any point in the chain of command at their discretion.

# ORGANIZATIONAL MANUAL

## **Essential Job Duties:**

Respond to the incident scene in a duty vehicle, from a station to the incident scene, or to a station for response or standby during their duty week.

- Possess an in-depth knowledge of personnel management, training techniques, hazardous material mitigation, and fire suppression principles, practices and methods.
- Act as a liaison with agencies and organizations at the direction of the Fire Chief.
- May serve on a committee to evaluate capital purchases.
- Able to determine the initial actions to be taken at emergency incident scenes and deploy personnel and apparatus as necessary.
- Direct response routes to be used by responding units and determine the need for additional resources at incident scenes.
- Supervise the exercise of safety and use of personal protective equipment by others at emergency scenes.
- Direct the operation of apparatus, equipment or personnel assigned to them at incident scenes.
- Transmit orders and other information to personnel at emergency scenes.
- Assume command of emergency incidents when a firefighter is in command.
- Observe and evaluate scene safety and operational effectiveness when a Lieutenant or Captain is in command. The Volunteer Assistant Chief will assume command from a Lieutenant or Captain, as they deem necessary.
- Serve a duty week on a rotating basis with all officers above the level of Lieutenant; during this time the Volunteer Assistant Chief may respond directly to the incident scene and establish Incident Command. It is the Volunteer Assistant Chief's responsibility to find another officer to cover their duty should they be unable to respond or leave District during their duty week.

This list of complexity of duties is not intended to be exhaustive, additional related duties, as necessary, may be added by the Fire Chief.

## **Contact With Others:**

The Volunteer Assistant Chief will:

- Lead by example, complete reports in a timely manner, participate in volunteer firefighter activities, attend drills according to volunteer guidelines, etc.
- Work with the general public, fire protection agencies, local, state, federal, and regulatory officials / agencies at the direction of the Fire Chief.
- Reflect a professional image of Philomath Fire & Rescue.
- Be self-motivated and willing to function as an integral part of Philomath Fire & Rescue emergency services team.
- Exhibit leadership qualities and effectively lead personnel.
- Exhibit qualities and actions worthy of respect and emulation by others.

## **Knowledge, Skills, and Ability to:**

- Knowledge of the District including the rules, regulations, procedures, and Operational Guidelines governing the District.

## ORGANIZATIONAL MANUAL

- Knowledge of hazardous materials control and containment procedures, structural fire suppression strategy and tactics, and wildland firefighting strategy and tactics.
- Able to participate in training programs and be skilled in training others in the performance of specific tasks.
- Able to analyze emergency conditions and make safe, decisive, effective, and reasonable courses of action.
- Knowledge of the fire suppression resources of the District and surrounding fire service agencies.
- Possess computer skills commensurate with the needs of the position.

### **Required Qualifications:**

As a condition of employment, the following certifications, licenses, or training must be maintained. This list is not intended to be all inclusive. Additional training may be added as necessary.

- Good Standing within the Fire District.
- Minimum three years as Fire Captain or equivalent management-level experience
- Fire Officer I
- Fire Instructor II
- Apparatus Operator
- Aerial Operator
- Oregon Emergency Medical Technician
- Hazardous Materials Incident Commander
- Incident Safety Officer
- NWCG Engine Boss
- Maintain a Valid Oregon Driver's License

### **Preferred Qualifications:**

- Fire Officer II
- Mobile Water Supply Officer
- NWCG Strike Team Leader
- Oregon Advanced or Paramedic

At the direction of the Fire Chief, the Volunteer Assistant Chief will attend training and seminars to increase their abilities in the performance of assigned duties.

### **Physical Demands**

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

The physical demands of this position require significant physical effort and manual labor, such as lifting heavy objects, carrying weight of 50 pounds, constant movement, bending and squatting. Individuals in this position are expected to be able to pass the District Fitness Test as well as an NFPA 1582 Physical. Additionally, requirements of this

## ORGANIZATIONAL MANUAL

position include use of an SCBA and mask which is worn close to the face. This position also requires operation of heavy machinery including large fire apparatus. Individuals in this position are also expected to be able to identify problems common with fire apparatus and determine resolution, repair, or recommend upgrades to basic systems.

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

### **Mental/Cognitive Demands**

Work involves multiple tasks that change frequently and requires sound mental organization. The work of this position is frequently interrupted to respond to coworkers and the emergency needs of members of the public.

### **Work Environment**

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

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

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

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

### **Selection Guidelines**

The selection process for this position will consist of a formal application, review of certifications and experience, contact with references, appropriate skills testing, and interviews. In the case of multiple applicants, the competitive process will be followed for selection of the appropriate candidate.

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

## ORGANIZATIONAL MANUAL

and requirements of the job change. Appointees are subject to completion of a standard one-year probationary period.

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# ORGANIZATIONAL MANUAL

## Section C General Administration Procedure C-27

### VIDEO SURVEILLANCE POLICY

#### PURPOSE

The purpose of video surveillance is to gather information that may be used to prosecute, or investigate instances of theft, vandalism, or public endangerment on the District premises. The District's video surveillance system will be used only for the protection and safety of the public, volunteers, employees, property, and to identify persons breaking the law or violating the District's policies.

#### POLICY

Philomath Fire & Rescue strives to maintain facilities that are safe and secure for staff, volunteers, and members of the community. To this end, selected areas of the District premises are equipped with video cameras that are recording video at all times, no audio recordings are being made at this time. Cameras will be placed only in areas where community members and personnel have no reasonable expectation of privacy. Signs informing the public of video surveillance are posted at facility entrances.

#### CONFIDENTIALITY

Video records may contain personally identifiable information about individuals who have come onto the grounds of the station.

#### ACCESS TO FOOTAGE

The system will be secure and will only be viewed by those authorized to do so. Persons with authorized access to the CCTV surveillance system will be limited to:

- a. The Fire Chief and their designee
- b. The Fire District Board President
- c. Contractors authorized by the District, for the limited purpose of performing repair, installation, and maintenance on the system.

#### DISCLOSURE OF FOOTAGE

Video records may be used by individuals authorized under this policy to identify the person or persons responsible for District policy violations or criminal activity on District property. Surveillance footage will not be monitored at all times and will only be reviewed should an allegation or property damage surface. All access of the video recordings will be tracked on the Video Surveillance Access Log. The Video Surveillance Access Log will be presented to the Board, periodically, for review. Access relating to criminal investigation will be brought to the Board President's attention as soon as practicable.

When criminal activity is identified, incident-specific still images or video records may be shared with law enforcement to assist in the investigation and prosecution of the crime identified.



## ORGANIZATIONAL MANUAL

Video records may be shared with other District personnel, upon approval by the Fire Chief, in order to identify individuals(s) and to maintain a safe, secure and policy-compliant environment.

Video records will not be used or disclosed other than as specifically authorized by this policy. All requests for video footage or still images from the security system will be referred to the Fire Chief or their designee.

Video surveillance footage will be disclosed to law enforcement only pursuant to legally valid search warrant, subpoena, court order, or where otherwise required by law.

Confidentiality concerns prohibit the general public from viewing security camera footage. Members of the general public requesting footage will be advised to make a request through law enforcement.

### RETENTION AND STORAGE OF FOOTAGE

Images from the District video security system are stored digitally on hardware at the station. Security camera footage will be kept confidential and security recording equipment is housed in a locked area. Logs will be kept of all instances of access to, and use of, recorded data to enable a proper audit trail.

Recorded video will be retained for a period of no more than 30 days and will then be automatically erased, unless retained as part of a criminal investigation or court proceedings (criminal or civil).



# ORGANIZATIONAL MANUAL

## Section C GENERAL ADMINISTRATION Procedure C-17

### COMMUNITY FIRST AID/CPR/AED TRAINING

#### **I. PURPOSE**

Philomath Fire & Rescue recognizes the importance of First Aid, Cardiopulmonary Resuscitation (CPR), and Automated External Defibrillator (AED) training. The instruction of the general public increases both awareness and readiness within the community. This readiness plays a vital role in the chain of survival for heart attack victims.

The purpose of Philomath Fire & Rescue's First Aid/CPR/AED training program is to facilitate the education and certification of the general public in the delivery of basic First Aid, effective CPR and AED use in accordance with current American Heart Association (AHA) guidelines. It is also the intent of the District to provide this training at regular, predictable intervals.

This policy establishes a fee schedule for providing First Aid/CPR/AED courses to the public.

#### **II. POLICY**

Philomath Fire & Rescue offers certification and recertification classes to laypersons, members of the Department and their families, and members of other public-safety agencies. The fees for American Heart Association certification shall be published annually on the District's web site and take effect on 1 January of each year.

Participants must pay for the course before or at the time of service or must provide a duly authorized Purchase Order from their agency for billing. Fees may be paid by cash, check, or card and are non-refundable (purchase orders may also be used). People who cancel a class may take a subsequent class and their registration fee is transferable to one subsequent class. Should additional rescheduling be required, the individual forfeits their initial registration fee, and another will be due at the time of their next registration. Members of the Department as well as their immediate family members may take the courses at no charge.<sup>1</sup>

Additionally, groups will be charged a \$50 administrative fee for classes offered at a site other than the main Fire Station at 1035 Main Street, Philomath.

Upon completion of the course, successful participants will receive an American Heart Association certification card valid for two years.

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<sup>1</sup> "Family member" is defined by State of Oregon Statutes, ORS 659A.150(4).

## ORGANIZATIONAL MANUAL

The District will comply with AHA requirements for maximum instructor/student ratio.  
The District may require a minimum class size.

All courses are taught by personnel certified by the American Heart Association and approved by the Fire Chief or designee.

# ORGANIZATIONAL MANUAL

Section C  
GENERAL ADMINISTRATION  
Procedure C-19

## PETITION FOR ANNEXATION/WITHDRAWAL

### **I. PURPOSE:**

The purpose of this policy is to establish guidelines for the annexation of property into or withdrawal from the Philomath Rural Fire Protection District #4 (dba Philomath Fire & Rescue) hereby known as “the District”.

### **II. POLICY:**

The District will accept petitions for annexation into or withdrawal from the District that meet the following conditions:

Annexation:

1. The proposed property must have at least one side that borders the District.
2. The proposed property must conform to the current Linn-Benton Fire Protection Standards as to Access and Water Supply, and any existing covenants regarding fire protection.
3. The property owner pays for any recording or legal fees for the annexation process, and holds the District harmless against any liability or claim against the process.
4. The petition for annexation must be approved by the District Board of Directors.
5. The petition for annexation must be approved by the Benton County Board of Commissioners pursuant to ORS 198.705 to 198.955.

Withdrawal:

1. The property owner pays for any recording or legal fees for the withdrawal process, and holds the District harmless against any liability or claim against the process.
2. The petition for withdrawal must be approved by the Benton County Board of Commissioners. If the proposed property for withdrawal will not be covered under another Fire District, the petition for withdrawal may be denied, pursuant to ORS 198.870.

### **III. PROCEDURE:**

1. The property owner contacts Philomath Fire & Rescue to review the Access & Water Supply Standards for Benton County to ensure that their property meets the current standards. Property owner will be provided with a copy of this policy.
2. Once property meets the current Access & Water Supply Standards, they will be directed to contact the Benton County Public Works Land Surveyor Department to complete the Annexation/Withdrawal - Fire District Petition Form and Exhibit A (legal description of property boundaries to be annexed).
3. The petition is signed in the presence of a notary.
  - a. If there is more than one property owner, all owners must sign.

## ORGANIZATIONAL MANUAL

4. The petition is sent to the Fire District Board of Directors for consideration and approval. Once approved, the petition is forwarded to Benton County Board of Commissioners for action.

# ORGANIZATIONAL MANUAL

Section C  
GENERAL ADMINISTRATION  
Procedure C-5

## REIMBURSEMENT FOR TRAINING

### **I. PURPOSE:**

- A. To provide a force of trained personnel to respond to emergency incidents.
- B. To provide guidelines for reimbursement of funds expended by personnel.
- C. To provide guidelines for repayment of funds expended by Philomath Fire & Rescue.

### **II. SCOPE:**

The scope of this policy shall extend to all personnel of Philomath Fire & Rescue.

### **III. POLICY:**

#### **Eligibility:**

Personnel wishing to attend outside training, classes, courses, conferences, and conventions must be in good standing at their present level of certification and must have met the District training attendance requirements for the previous quarter. Personnel must complete a Personnel Training/Conference Request Form and have it approved by the Fire Chief or their designee.

#### **Responsibility:**

All classes, courses, training, conferences and conventions, regardless of cost, must be attended or cancelled prior to any penalty date. Personnel are responsible for all fees, tuition, and related costs for classes, courses, training, conferences or conventions that are not attended or completed satisfactorily. The Fire Chief may waive this requirement when extenuating circumstances are present.

#### **Active Status:**

Personnel must maintain active status with Philomath Fire & Rescue and meet District residency / training attendance requirements for a period of one year from the date of any certification or course completion.

#### **Medical Training:**

The cost for EMS training through Emergency Medical Technician will be reimbursed by Philomath Fire & Rescue after satisfactory completion of the course providing the member is in good standing with District.

#### **Fire, HazMat, Rescue Training:**

The cost for training required for firefighters by Oregon OSHA will be provided by Philomath Fire & Rescue at no charge. Advanced or specialty training will be provided to members willing to abide by the terms of this policy.

#### **Reimbursement:**

## ORGANIZATIONAL MANUAL

The expense detail form must be filled out and accompanied by receipts for all expenses reimbursement is being requested for. Reimbursement by Philomath Fire & Rescue for tuition, fees and materials required for EMS, fire, rescue, and hazardous materials classes is limited to out-of-pocket expense incurred by the individual. Scholarships and grants received by individuals will be deducted from any amounts paid by Philomath Fire & Rescue. Failure to disclose grants or scholarships obtained by the individual will result in a request for repayment for all expenses incurred by Philomath Fire & Rescue and possible disciplinary action.

### Lodging Reimbursement:

When lodging is required, the individual will research room pricing and present it to the Fire Chief for approval. The charges may be paid by the District beforehand or be reimbursed by the District upon the individual's return. When more than one individual is attending the activity multiple occupancy is encouraged, though not required, with consent from all parties. All other lodging expenses incurred shall be the responsibility of the individual.

### Fuel Reimbursement:

Reimbursement for fuel shall only be made when a District owned vehicle is not available for travel and only upon advance approval of the Fire Chief. Fuel reimbursement shall be for one round trip by the most direct line of travel to and from the training facility at the current General Service Administration (GSA) rate. Fuel expenses incurred for any personal purposes during the travel shall be the responsibility of the individual. District owned vehicles shall be used for official purposes only.

### Meal Reimbursement:

Reimbursement for meal expenses when out of District for approved District training is limited to no more than \$50 per person, per day for meals. The Fire Chief must approve special conference or award banquet dinners in excess of amounts allowed in advance. Alcoholic beverages are not subject to reimbursement. Meal cost in excess of this limit is the responsibility of the individual.

## **IV. OBJECTIVE:**

- A. To provide an economic means for the provision of training for the personnel of Philomath Fire & Rescue.
- B. To ensure understanding of the terms on which reimbursement or prepayment for training, conferences, and conventions will be made.
- C. To ensure understanding of terms on which repayment of funds expended by Philomath Fire & Rescue will be required.



**From:** [Tom Miller](#)  
**To:** [Lillee Rodriguez](#)  
**Subject:** Fwd: Surplus hose count  
**Date:** Wednesday, 19 August, 2020 15:24:00

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Get [Outlook for iOS](#)

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**From:** Scott Moser <scott.moser@philomathfire.com>  
**Sent:** Wednesday, August 5, 2020 10:43:48 AM  
**To:** Tom Miller <tom.miller@philomathfire.com>  
**Subject:** Surplus hose count

Surplus Hose Inventory:

7 sections of 100' 4" hose

17 sections 50' 2 1/2" Hose

48 sections 50' 1 3/4" hose + 1 pony section 24' 1 3/4" hose

All not hose tested in 2020

# BOARD OF DIRECTORS QUESTIONNAIRE

(Page 1 of 2)

<b>Client Name:</b>	Philomath Fire and Rescue
<b>Date of Financial Statements:</b>	June 30, 2020

1. Are you aware of actual or suspected fraud affecting the entity? If so, please describe your knowledge and concerns.

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2. Can you briefly describe how the governing body works with management to determine specific financial transactions or activities believed to have a heightened fraud risk? Are there specific controls used to limit those risks?

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3. Have you received any communications from employees, former employees, volunteers, grantors, contributors, regulators, or others alleging fraud or misconduct?

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4. How do you communicate to your staff that fraudulent and unethical behavior will not be tolerated?

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5. Have you received any tips or complaints regarding the entity's financial reporting and, if so, how have you responded to such tips and complaints?

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6. Are you aware of any related party transactions or relationships where a potential conflict of interest could exist? Does the entity have a method in which these types of relationships are identified?

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7. Are you aware of any laws or regulations that may be expected to have a fundamental effect on the operations of the entity?

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8. Are you aware of any pending or threatened litigation?

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**BOARD OF DIRECTORS QUESTIONNAIRE**

(Page 2 of 2)

9. Are you aware of any noncompliance with laws and regulations?

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10. Are you aware of any cybersecurity incidents, including data theft, impacting the entity?

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11. Do you regularly receive financial/operating reports from staff?

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a. Do you review these reports?

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b. What information do you find most useful in these reports?

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c. What monitoring do you do to assure yourself that information given to you by your staff does not make things look better or worse than they really are?

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12. Have you noticed any changes in staff or volunteer behavior?

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13. Please describe the areas where you have the most concern.

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14. Is there anything else you feel that we need to know to properly plan this audit?

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Name (please print): \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_