



CROOKED RIVER RANCH FIRE & RESCUE

6971 SW Shad Road, Crooked River Ranch, OR 97760
Phone: (541) 923-6776 | Fax: (541) 923-5247
www.crrfire.org

Notice of Board Meeting

The Crooked River Ranch Rural Fire Protection District Board of Directors, will hold a Board meeting on Thursday, October 17, 2019. The Board meeting will start at 6:30 pm. The Board meeting will be held at the fire station located at 6971 SW Shad Road, Crooked River Ranch, Oregon. The meeting location is accessible to persons with disabilities and will be recorded.

Board of Directors

Barbara Oakley, President (Position 4)
Brad Pahl, Vice President, (Position 1) - excused
Mark Wilson, Secretary (Position 5)
Jeff Green, Treasurer (Position 3)
John Meredith, Director (Position 2)

District Staff

Fire Chief, Harry Ward
Assistant Fire Chief, Sean Hartley
Administrative Assistant, Dana Schulke - excused

Board Meeting Agenda

1. Call to Order – Director Oakley
 - 1.1 Roll Call by Director Wilson
 - 1.2 Flag Salute – Director Meredith
2. Review of Agenda
3. Approval of Supplemental Budget Hearing and Board Meeting Minutes
 - 3.1 Approval of September 19, 2019 supplemental budget hearing minutes
 - 3.2 Approval of September 19, 2019 minutes
4. Financial Reports
 - 4.1 4.2 Acknowledge receipt and approval of the financial reports for September 2019 – Director Green
 - 4.3 Appointment of Board members to sign checks for Monday, November 11th and Monday, November 25th, 2019.
5. Comments from the public - (Please sign-up before the meeting begins; comments or presentations are limited to 3 minutes in length and duplicate comments or testimonies are to be avoided)
6. Unfinished business (consideration, discussion, and possible action on the following items):
 - 6.1 Discussion on revising agenda format – Director Wilson
 - 6.2 Fencing of property and training site – Fire Chief, Harry Ward
 - 6.3 Flags for flagpole – Fire Chief, Harry Ward
 - 6.4 Board member bonding – Fire Chief, Harry Ward

**Crooked River Ranch RFPD
6971 SW Shad Rd
Terrebonne, OR 97760-9250**

**Supplemental Budget Meeting Minutes
19 September 2019**

1.0 Meeting call to Order: Director Oakley called the Supplemental Budget meeting to order at 6:00pm and stated our regular Board Meeting will follow immediately the conclusion of this meeting. The meeting is being held at the Crooked River Ranch Fire District Fire Station, located at 6971 SW Shad Road Crooked River Ranch, Oregon 97760. Director Oakley also announced for the record that our location is accessible to persons with disabilities and will be recorded.

1.1 Flag Salute Led by: Director Pahl

1.2 Roll Call by: Director Pahl: Director Oakley was present. Director Wilson was excused. Director Green was present via phone; Director Meredith was absent. Also at the start of the meeting present was: Fire Chief Harry Ward, Assistant Chief Hartley and Administrative Assistant Dana Schulke. Also in attendance was: Staff Captain; Alysha DeLorto. Responding Volunteers; Community Services Officer Dennis Senko, Amy Weddle, Emma Parker, Chase Wilder, Michael McClellan and Garret Schweigert. Support Volunteer Pat Hayes. Public in attendance was; Dennis Kirk, Kay Norberg, John Hayes, and Bill Burt.

2.0 Supplemental Budget presentation and discussion: Assistant Chief Hartley announced everyone on the Board had a copy in front of them and that in the process of doing our audit this year we were discussing this current year budget with the Auditors and one of the things pointed out to us is we have to account for in our budget the money we will be getting from the financing company for the purchase of the new ambulance. The Auditor brought that to our attention and we sent some correspondence back and forth to put together the resolution that Board has in front of them. Assistant Chief Hartley stated basically we are tracking that amount of money into the budget document and the Board has that Capital Reserve document with the amended changes in the far right column. To account for the amount of \$159,876.00 that will be financed. Chief Ward stated that even though we will never see any of that and won't touch it, the Auditors still want us to track it through this process. Director Oakley stated that our first payment is still not due until and Chief Ward cut her off stating it would not be due until December 2020. Director Oakley continued stating this would enter into our next budget period and Assistant Chief Hartley stated the payments will enter and that we had already accounted for in this year in the Capital Reserve Fund the \$75,000.00 that we had planned out for the down payment. So since that was already included they were informed we only had to track that for budgetary purposes. He added we went back and looked at some of our prior budgets and this had not been done for several different vehicles that have been financed as far back as we could find. Director Oakley asked if there were any questions. Director Pahl stated he did not have

**Crooked River Ranch RFPD
6971 SW Shad Rd
Terrebonne, OR 97760-9250**

**Board Meeting Minutes
19 September 2019**

The monthly Board meeting of the Crooked River Ranch Rural Fire Protection District Board of Directors took place on Thursday, 19 September 2019 at the conclusion of the Supplemental Budget Meeting that concluded at 6:05 pm at the Crooked River Ranch Fire District Fire Station, located at 6971 SW Shad Road Crooked River Ranch, Oregon 97760.

Board Meeting Minutes:

1. Meeting Called to Order at: by Director Barbara Oakley.

1.1. Roll Call by: Director Brad Pahl: Jeff Green was present via phone. Director Wilson was excused and John Meredith was absent. Also at the start of the meeting present was: Fire Chief Harry Ward, Assistant Chief Hartley and Administrative Assistant Dana Schulke. Also in attendance was: Staff Captain; Alysha DeLorto. Responding Volunteers; Community Services Officer Dennis Senko, Amy Weddle, Emma Parker, Chase Wilder, Michael McClellan and Garret Schweigert. Support Volunteer Pat Hayes. Public in attendance was; Dennis Kirk, Kay Norberg, John Hayes, and Bill Burt.

1.2. Flag Salute:

Had taken place during the Supplemental Budget Meeting.

2. Review of Agenda:

Director Oakley asked if anyone had anything to be added or removed from the Agenda. There were no changes.

3. Approval of Board Meeting Minutes:

3.1: Director Oakley asked for approval of the 15 August 2019 Regular Board meeting minutes. (Director Meredith arrived for the meeting.) Chief Ward commented the minutes stated that they have him as saying he had a donation of \$400.00 for paint for the connex's but what he has is a pledge of \$400.00. Not cash in hand. Motion to accept the minutes as amended was made by Director Pahl and seconded by Director Meredith. Voice vote passed unanimously.

4. Financial Reports:

4.1: Director Oakley asked if Director Meredith was going to read the financials into the record and he confirmed he would. Director Meredith read the documents as follows: The statement shows the Bond Fund is sitting at \$11,189.98. The Capital Reserve Fund is sitting at \$173,867.34. FIB Checking is at \$12,121.35 and FIB Payroll is at \$2655.48. The General Fund is at \$13,783.41. Under the Local Option Levy Fund is \$187964.92. PayPal has \$602.07 and US Bank has \$100.73 for a total of Cash and Cash Equivalents of \$402,285.28, which is also the amount of the Total Current Assets as well as the Total Assets. Under Liabilities and Equity FIB Credit Cards is \$5,792.97 Payroll Liabilities is

District buildings. Chief Ward stated his only concern is the cost of replacing those three flags. Director Meredith stated they don't all have to be the same size. Director Oakley asked if Chief Ward would be looking into it and wondered if all three would fit on the pole. Director Meredith stated that they will fit. Chief Ward added the pole is the right size because it is at least 20 feet adding that the hardware is easy.

6.4 SDAO "SAFEpersonnel" Online Training: Director Oakley stated that she thought Director Wilson wanted to remind everyone that you are signed up now and you can access the online training if you desire and if you have any problems you can ask Administrative Assistant Schulke.

6.5 Notification of Events: Director Oakley stated that this subject was brought up by Director Wilson when the Senator was here. She added Director Wilson was wondering if there was some sort of calendar or something that could come out to the Board Members to let them know what's transpiring. There was discussion of how Chief found out. Director Oakley asked if things are coming up to please let the Board know as early as they (Staff) can and we would appreciate it. Director Pahl asked when "Trunk or Treat" is. Administrative Assistant Schulke stated it was October 31st.

7. New Business:

7.1 Agenda Format: Director Oakley stated she would like to hold this over until Director Wilson could be here as he has some ideas and would like him to present them in person.

7.2 Discussion/Approval of Resolution 2019-06 which is for the Supplemental Budget: Director Oakley stated we have the Resolution of 2019-06 in the matter of making a supplemental budget for an occurrence which was not ascertained at the time of original preparation. Director Oakley then read the document provided into the record. Director Oakley then asked if there were any comments or questions. Hearing none Director Oakley asked for a motion on the resolution. Director Pahl moved to approve Resolution 2019-06 in the matter of making a supplemental budget for an occurrence which was not ascertained at the time of original preparation and to make the Supplemental Budget changes as presented. Director Meredith seconded the motion. Director Oakley called for the vote on Resolution 2019-06 in the matter of making a supplemental budget for an occurrence which was not ascertained at the time of original preparation. A unanimous voice vote passed the motion.

7.3 Resolution 2019-07 Receiving unanticipated grant revenue to the General Fund: Director Oakley asked if there was anything to add to that. Assistant Chief Hartley explained what the grant was about. He stated on September 11 2019 we were notified we were recipients of all items that we had requested and that the total of the grant (Federal Portion) \$121,819.09 and our match of that is 5% which is \$6090.91. Director Pahl asked if Director Oakley would like to read it. She then read the document into the record. Director Oakley then asked if there were any questions or comments. Director Pahl stated as a small correction in the language of the reading that the General Fund transfer out was not \$20,000 but was \$6,090.91 decrease with an adjusted balance of

10. Correspondence and Recognitions- Director Oakley stated we had a couple "Thank You's" Director Meredith stated there was one additional item and it was

11. Comments / Questions- Director Oakley asked if there was any comments or questions from the public. There were none. Director Oakley asked Chief and staff if they had any comments or questions. Director Pahl stated Director Wilsons knee replacement surgery went well. Director Oakley then asked the Directors if they had any comments and Director Meredith sincerely apologized for being late.

12. Adjournment- With no further business, Director Oakley adjourned the meeting at 6:51 pm.

Respectively submitted by,

Mark W. Wilson

Secretary, Director Position # 5

Crooked River Ranch Rural Fire Protection District Fire Board

Balance Sheet

Crooked River Ranch Fire & Rescue

As of September 30, 2019

Cash Basis

SEP 30, 2019

Assets

Current Assets

Cash and Cash Equivalents

Bond Fund	11,714.84
Capital Reserve Fund	(for transfer to pay down payment of ambulance but hadn't cleared 9/30) \$75,000 + 99,213.27 = \$174,213.27
FIB - Checking	[\$75,000 (transfer from Capital Reserve Fund) + \$11,488.63 (for General Fund operations) = 86,488.63
FIB - Credit Cards	4,636.51
FIB - Payroll	6,437.63
General Fund	15,725.74
Local Option Levy Fund	113,342.12
PayPal	819.44
US Bank	994.29
Total Cash and Cash Equivalents	339,372.47
Total Current Assets	339,372.47

Total Assets

339,372.47

Liabilities and Equity

Liabilities

Current Liabilities

Payroll Liabilities	494.63	General Fund
Total Current Liabilities	494.63	\$153,444.36
Total Liabilities	494.63	- 494.63
		= \$152,949.73

Equity

Current Year Earnings	338,877.84
Total Equity	338,877.84

Total Liabilities and Equity

339,372.47



Budget Variance
Crooked River Ranch Fire & Rescue

General Fund

For the month ended 30 September 2019

Cash Basis

September

	Actual	YTD Actual	YTD Budget	Var USD	Var %
Revenue					
Ambulance Billing	\$21,515.83	\$60,788.71	\$165,000.00	-\$104,211.29	-63.1584%
Beginning Fund Balance:General/LO Levy Fund	\$0.00	\$328,766.72	\$234,000.00	\$94,766.72	40.4986%
Contractual Income	\$0.00	\$0.00	\$500.00	-\$500.00	-100.0%
Deschutes County: General Fund	-\$150.61	\$401.11	\$52,671.00	-\$52,269.89	-99.2385%
Deschutes County: Local Option Levy	\$277.19	\$277.19	\$24,803.00	-\$24,525.81	-98.8824%
Emergency Address Signs	\$20.00	\$120.00	\$500.00	-\$380.00	-76.0%
FireMed	\$1,080.00	\$3,870.00	\$12,600.00	-\$8,730.00	-69.2857%
Interest	\$477.06	\$1,719.78	\$5,000.00	-\$3,280.22	-65.6044%
Jefferson County: General Fund	\$2,067.96	\$6,826.81	\$595,248.00	-\$588,421.19	-98.8531%
Jefferson County: Local Option Levy	\$649.83	\$2,436.41	\$277,338.00	-\$274,901.59	-99.1215%
Misc. Income	\$0.00	\$541.75	\$4,000.00	-\$3,458.25	-86.4563%
Training Income	\$0.00	\$0.00	\$500.00	-\$500.00	-100.0%
Grant Revenue					
Grants Funds	\$0.00	\$0.00	\$45,922.00	-\$45,922.00	-100.0%
SAFER Grant Revenue	\$0.00	\$18,037.00	\$0.00	\$18,037.00	
VFA Grant Revenue	\$0.00	\$0.00	\$10,000.00	-\$10,000.00	-100.0%
Total Grant Revenue	\$0.00	\$18,037.00	\$55,922.00	-\$37,885.00	-67.7%
Total Revenue	\$25,937.26	\$423,785.48	\$1,428,082.00	-\$1,004,296.52	-70.3248%
Gross Profit	\$25,937.26	\$423,785.48	\$1,428,082.00	-\$1,004,296.52	-70.3248%
Operating Expenses					
General Fund, Transfer Out	\$0.00	\$0.00	\$20,000.00	-\$20,000.00	-100.0%
Capital Outlay & Grant Awards					
Capitol Outlay & Grant Awards:Fire Purchases	\$1,095.15	\$1,095.15	\$10,000.00	-\$8,904.85	-89.0485%
Debt Services & Contingency:Contingency	\$0.00	\$0.00	\$5,000.00	-\$5,000.00	-100.0%
Total Capital Outlay & Grant Awards	\$1,095.15	\$1,095.15	\$15,000.00	-\$13,904.85	-92.7%
Materials & Services					
Materials & Services:Administration	\$385.54	\$3,266.55	\$15,520.00	-\$12,253.45	-78.9526%
Materials & Services:Building & Maint.	\$5.96	\$2,606.53	\$10,000.00	-\$7,393.47	-73.9347%
Materials & Services:Department Services	\$93.15	\$949.88	\$4,000.00	-\$3,050.12	-76.253%
Materials & Services:Dispatch Services	\$249.58	\$735.09	\$63,390.00	-\$62,654.91	-98.8404%
Materials & Services:EMS Operations	\$1,704.86	\$5,067.71	\$29,584.00	-\$24,516.29	-82.8701%
Materials & Services:Fire Suppression	\$0.00	\$3,448.40	\$27,180.00	-\$23,731.60	-87.3127%
Materials & Services:Fuel	\$902.78	\$3,376.11	\$12,000.00	-\$8,623.89	-71.8658%
Materials & Services:Insurance	\$0.00	\$1,506.00	\$27,500.00	-\$25,994.00	-94.5236%
Materials & Services:Prevention	\$179.52	\$681.18	\$1,000.00	-\$318.82	-31.882%
Materials & Services:Professional Services	\$3,792.04	\$6,607.72	\$22,190.00	-\$15,582.28	-70.2221%
Materials & Services:Radios/Communications	\$147.80	\$838.59	\$3,455.00	-\$2,616.41	-75.7282%
Materials & Services:Rope Rescue Operations	\$0.00	\$0.00	\$1,500.00	-\$1,500.00	-100.0%
Materials & Services:SAFER Grant Expend.	\$85.00	\$2,134.00	\$9,422.00	-\$7,288.00	-77.3509%
Materials & Services:Training	\$528.10	\$3,072.74	\$8,558.00	-\$5,485.26	-64.0951%
Materials & Services:Travel	\$0.00	\$590.60	\$12,572.00	-\$11,981.40	-95.3023%
Materials & Services:Tuition Reimbursement	\$0.00	\$0.00	\$31,500.00	-\$31,500.00	-100.0%
Materials & Services:Uniforms	\$1,960.50	\$2,247.97	\$5,713.00	-\$3,465.03	-60.6517%
Materials & Services:Utilities	\$1,063.61	\$3,153.23	\$22,250.00	-\$19,096.77	-85.8282%
Materials & Services:Vehicle/Equipment Maint.	\$0.00	\$6,629.55	\$25,000.00	-\$18,370.45	-73.4818%
Materials & Services:Volunteer Incentives	\$0.00	\$2,430.00	\$19,000.00	-\$16,570.00	-87.2105%
Materials & Services:Wellness Program	\$0.00	\$0.00	\$10,000.00	-\$10,000.00	-100.0%
Total Materials & Services	\$11,098.44	\$49,341.85	\$361,334.00	-\$311,992.15	-86.3%



Budget Variance
 Crooked River Ranch Fire & Rescue
Capital Reserve Fund
 For the month ended 30 September 2019
 Cash Basis

	Sept. Actual	YTD Actual	YTD Budget	Var USD	Var %
Revenue					
Beginning Fund Balance: Capital Reserve Fund	\$0.00	\$173,181.57	\$186,500.00	-\$13,318.43	-7.1412%
Jefferson County: Capital Reserve Fund					
Jefferson County: Capital Reserve Fund: Interest	\$345.93	\$1,031.70	\$2,750.00	-\$1,718.30	-62.4836%
Jefferson County: Capital Reserve Fund: Transfer In	\$0.00	\$0.00	\$25,000.00	-\$25,000.00	-100.0%
Total Jefferson County: Capital Reserve Fund	\$345.93	\$1,031.70	\$27,750.00	-\$26,718.30	-96.3%
Total Revenue	\$345.93	\$174,213.27	\$214,250.00	-\$40,036.73	-18.6869%
Gross Profit	\$345.93	\$174,213.27	\$214,250.00	-\$40,036.73	-18.6869%
Operating Expenses					
Capital Outlay & Grant Awards					
Capital Outlay & Grant Awards: Apparatus Purchases	\$0.00	\$0.00	\$75,000.00	-\$75,000.00	-100.0%
Total Capital Outlay & Grant Awards	\$0.00	\$0.00	\$75,000.00	-\$75,000.00	-100.0%
Total Operating Expenses	\$0.00	\$0.00	\$75,000.00	-\$75,000.00	-100.0%
Net Income / (Loss) before Tax	\$345.93	\$174,213.27	\$139,250.00	\$34,963.27	25.1083%
Net Income	\$345.93	\$174,213.27	\$139,250.00	\$34,963.27	25.1083%
Total Comprehensive Income	\$345.93	\$174,213.27	\$139,250.00	\$34,963.27	25.1083%

Payable Invoice Detail

Crooked River Ranch Fire & Rescue

For the period September 1, 2019 to September 30, 2019

INVOICE DATE	REFERENCE	DESCRIPTION	GROSS	STATUS	ACCOUNT
Accuity, LLC					
Sep 1, 2019	6035	Progress bill for the audit of the District's financials statements for the year ending June 30, 2019.	3,500.00	Paid	Materials & Services:Professional Services:Auditor
Total Accuity, LLC			3,500.00		
Adam Wiley					
Sep 12, 2019	Volunteer Stipend	Volunteer Stipend	600.00	Paid	Personnel Services:Volunteer Shift Stipends
Sep 12, 2019	Volunteer Stipend	Tax Liabilities	(106.93)	Paid	Payroll Liabilities
Total Adam Wiley			493.07		
Aflac					
Sep 16, 2019	EFT	Premiums for: Alysha, Tom, Sean, David, Dana & Harry	599.88	Paid	Payroll Liabilities
Total Aflac			599.88		
AirMedCare Network - AirLink					
Sep 1, 2019	5703-201986	Group memberships for District Employees/Volunteers/Board	1,485.00	Paid	Personnel Services:Employee Benefits
Total AirMedCare Network - AirLink			1,485.00		
Amazon					
Sep 12, 2019	XXXX 4382	Yoga Mats for Workout Room	(35.98)	Paid	Materials & Services:Wellness Program
Sep 12, 2019	XXXX 4382	Garage Fit Wood Plyo Box for training and Cardio with Non-Slip Surface	(94.95)	Paid	Materials & Services:Wellness Program
Sep 19, 2019	XXXX 4382	Gel Mats for office flooring	85.98	Paid	Materials & Services:Administration:Supplies
Sep 20, 2019	XXXX 4382	LifeProof NUUD Series for iPad Pro 9.7	147.80	Paid	Materials & Services:Radios/Communications
Sep 20, 2019	XXXX 4382	Sparky Head for events	159.52	Paid	Materials & Services:Prevention
Sep 30, 2019	XXXX 4382	Mo. membership for Prime	12.99	Paid	Materials & Services:Administration:Memberships
Total Amazon			275.36		
BendTel					
Sep 16, 2019	0374934	Phone call charges, recurring service charges, taxes and surcharges	452.22	Paid	Materials & Services:Utilities:Telecommunications
Total BendTel			452.22		

Payable Invoice Detail

INVOICE DATE	REFERENCE	DESCRIPTION	GROSS	STATUS	ACCOUNT
Digital Employment/Streamline					
Sep 23, 2019	101816	Monthly subscription fee for website platform	100.00	Paid	Materials & Services:Professional Services:Computer Services
Total Digital Employment/Streamline			100.00		
Ethan Brown					
Sep 12, 2019	Volunteer Stipend	Volunteer Stipend	1,400.00	Paid	Personnel Services:Volunteer Shift Stipends
Sep 12, 2019	Volunteer Stipend	Tax Liabilities	(318.58)	Paid	Payroll Liabilities
Total Ethan Brown			1,081.42		
Frank Day					
Sep 12, 2019	Volunteer Stipend	Volunteer Stipend	1,000.00	Voided	Personnel Services:Volunteer Shift Stipends
Sep 12, 2019	Volunteer Stipend	Tax Liabilities	(77.50)	Voided	Payroll Liabilities
Total Frank Day			922.50		
Garrett Schweigert					
Sep 12, 2019	Volunteer Stipend	Volunteer Stipend	1,000.00	Paid	Personnel Services:Volunteer Shift Stipends
Sep 12, 2019	Volunteer Stipend	Tax Liabilities	(210.18)	Paid	Payroll Liabilities
Total Garrett Schweigert			789.82		
HRA VEBA Trust					
Sep 16, 2019	EFT	Contributions for: Tom, Alysha, David, Sean, Harry and Dana	1,500.00	Paid	Personnel Services:Employee Benefits:HRA VEBA
Total HRA VEBA Trust			1,500.00		
IAFF 3650 - Redmond Firefighters Union					
Sep 9, 2019	Union Dues - ACH	Union Dues from: Tom, Alysha and David	102.00	Paid	Payroll Liabilities
Sep 9, 2019	PAC to Union - ACH	PAC donations to Union from: Tom, Alysha, David	12.00	Paid	Payroll Liabilities
Sep 19, 2019	PAC Donations - ACH	PAC donation to Union from: Tom, Alysha, David	12.00	Paid	Payroll Liabilities
Sep 23, 2019	Union Dues - ACH	Union Dues from: Tom, Alysha and David	102.00	Paid	Payroll Liabilities
Total IAFF 3650 - Redmond Firefighters Union			228.00		
Kay Norberg					
Sep 1, 2019	Reimbursement	Food items purchased for Red Cross Blood Drive on August 28th, 2019 and Presentation from Congressman Greg Walden on August 29, 2019	18.15	Paid	Materials & Services:Department Services:Events
Total Kay Norberg			18.15		
L.N. Curtis & Sons					
Sep 16, 2019	INV314023	NZ-DR60-15NH SH PROD / 1.5" NH 20-60 GPM Range Nozzle	156.00	Paid	Capitol Outlay & Grant Awards:Fire Purchases

Payable Invoice Detail

INVOICE DATE	REFERENCE	DESCRIPTION	GROSS	STATUS	ACCOUNT
Pacific Power					
Sep 1, 2019	24712171-001 3	Basic Charges, Load Size Charges, Demand Charges, Kilowatt Usage	439.82	Paid	Materials & Services:Utilities:Electric
Total Pacific Power			439.82		
Quill Corporation					
Sep 16, 2019	1054615	Highlighters, post-it notes, white-out tape for office	67.45	Paid	Materials & Services:Administration:S upplies
Total Quill Corporation			67.45		
SeaWestern Fire Fighting Equipment					
Sep 1, 2019	1702	Lion Deluxe Uniform Trousers, 6.5 oz/yd2 twill weave in Navy - Male	1,219.50	Paid	Materials & Services:Uniforms
Sep 24, 2019	INV2164	Lion Deluxe Uniform Trousers, 6.5/yd2 twill weave in Navy/Male	243.90	Paid	Materials & Services:Uniforms
Sep 24, 2019	INV2164	Shipping	14.10	Paid	Materials & Services:Uniforms
Total SeaWestern Fire Fighting Equipment			1,477.50		
Solutions Yes					
Sep 24, 2019	INV207300	B/W copies	9.65	Paid	Materials & Services:Administration:C opier Expenses
Sep 24, 2019	INV207300	Color	42.80	Paid	Materials & Services:Administration:C opier Expenses
Total Solutions Yes			52.45		
Special Districts Insurance Services					
Sep 5, 2019	03-0052514	Health Premium for career staff (October)	9,451.53	Paid	Personnel Services:Employee Benefits:Health Insurance
Sep 5, 2019	03-0052514	Dental Premium for career staff (October)	876.41	Paid	Personnel Services:Employee Benefits:Dental Insurance
Sep 5, 2019	03-0052514	Long-Term Premium for career staff (October)	132.48	Paid	Personnel Services:Employee Benefits:Long Term Disability Insurance
Total Special Districts Insurance Services			10,460.42		
Stamps.com					
Sep 16, 2019	XXXX 4382	Mo. subscription fee for Stamps.com	17.99	Paid	Materials & Services:Administration:P ostage & Shipping
Sep 26, 2019	XXXX 4382	Purchase of stamps	50.00	Paid	Materials & Services:Administration:P ostage & Shipping
Total Stamps.com			67.99		
UPS					
Sep 23, 2019	XXXX 4382	Shipping charges for overnight package to Texas and turnouts for inspection	111.67	Paid	Materials & Services:Administration:P ostage & Shipping
Total UPS			111.67		

PROPOSED AGENDA ORDER

- 1. Meeting called to order**
- 2. Flag Salute**
- 3. Approval of previous meeting minutes**
- 4. Financial report**
- 5. Questions from public only about current agenda items.**
- 6. Chiefs Report**
- 7. Operation report and any committees**
- 8. Unfinished (Old) Business**
- 9. New Business**
- 10. Questions from public for items to be put on next month's agenda**
- 11. Comments from the Board**
- 12. Good of The Order**
- 13. Adjournment**



CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2019



Accuity, LLC
CERTIFIED PUBLIC ACCOUNTANTS
436 1st Avenue W | PO Box 1072
Albany, Oregon 97321 | (541) 223-5555

BASIC FINANCIAL STATEMENTS

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<u>Governmental activities</u>				<u>Governmental Activities</u>
Public safety	\$ 1,287,714	\$ 189,962	\$ 12,647	\$ -
General revenues				
Property taxes levied for general purposes				850,495
Property taxes levied for debt service				155,055
Investment earnings				12,516
Conflagration				2,020
Miscellaneous				4,881
Sale of assets				7,239
Total general revenues				1,032,206
Change in net position				(52,899)
Net position - beginning				474,810
Net position - ending				\$ 421,911

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

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

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

June 30, 2019

Total fund balances		\$ 507,863
<p>Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:</p>		
Bonds payable		(2,305,000)
<p>Capital assets are not financial resources and are therefore not reported in the governmental funds:</p>		
Cost	4,522,766	
Accumulated depreciation	<u>(2,303,718)</u>	<u>2,219,048</u>
Net position of governmental activities		\$ <u>421,911</u>

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

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

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

For the Year Ended June 30, 2019

Net change in fund balances	\$ 36,617
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term debt principal is an expenditure in the governmental funds, but the related amortization of bond discount is not.	
Bond principal paid	100,000
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
Depreciation expense recorded in the current year	<u>(189,516)</u>
Change in net position	<u>\$ (52,899)</u>

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

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Description of Government-Wide Financial Statements

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

B. Reporting Entity

Crooked River Ranch Fire & Rescue was formed in 1978 to provide fire protection and emergency medical services. Crooked River Ranch is located primarily within Jefferson County, and a small portion of the District lies within the boundaries of Deschutes County. Property taxes are levied in both counties. The District is governed by a five-member board of directors elected from the District at large.

C. Basis of Presentation - Government-Wide Financial Statements

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

D. Basis of Presentation - Fund Financial Statements

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

The District reports the following major governmental funds:

General Fund - The General Fund accounts for all financial resources of the District. The primary sources of revenue are property taxes, investment earnings, and reimbursements. Primary expenditures are for fire suppression.

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

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

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

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

F. Budgetary Information

1. Budgetary Basis of Accounting

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

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The board of directors legally adopts the budget by resolution prior to the beginning of the District's fiscal year.

The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, and contingency for each fund are the levels of control established by the resolution.

The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories, and management may revise the detailed line item budgets within appropriation categories.

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Machinery and equipment	5-15
Buildings and improvements	7-30

4. Net Position Flow Assumption

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

5. Fund Balance Flow Assumption

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

6. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

I. Use of Estimates

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

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Crooked River Ranch Fire & Rescue maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents.

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

The District participates in an external investment pool (Jefferson County Treasurer's external investment pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Investments

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

	Credit Quality Rating	Maturities	Fair Value
Jefferson County Investment Pool	Unrated	-	\$ 509,603

Interest Rate Risk

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

Concentration of Credit Risk

The District does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the District's investments are in the Jefferson County Treasurer's Investment Pool.

Custodial Credit Risk - Investments

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

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories.

Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer.

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

B. Capital Assets

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 98,511	\$ -	\$ -	\$ 98,511
Capital assets being depreciated				
Buildings and improvements	3,129,122	-	-	3,129,122
Machinery and equipment	<u>1,295,133</u>	<u>-</u>	<u>-</u>	<u>1,295,133</u>
Total capital assets being depreciated	<u>4,424,255</u>	<u>-</u>	<u>-</u>	<u>4,424,255</u>
Less accumulated depreciation for				
Buildings and improvements	(1,266,433)	(111,331)	-	(1,377,764)
Machinery and equipment	<u>(847,769)</u>	<u>(78,185)</u>	<u>-</u>	<u>(925,954)</u>
Total accumulated depreciation	<u>(2,114,202)</u>	<u>(189,516)</u>	<u>-</u>	<u>(2,303,718)</u>
Total capital assets being depreciated, net	<u>2,310,053</u>	<u>(189,516)</u>	<u>-</u>	<u>2,120,537</u>
Governmental activities capital assets, net	<u>\$ 2,408,564</u>	<u>\$ (189,516)</u>	<u>\$ -</u>	<u>\$ 2,219,048</u>

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

	<u>Capital Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental activities			
Land	\$ 98,511	\$ -	\$ 98,511
Buildings and improvements	3,129,122	(1,377,764)	1,751,358
Machinery and equipment	<u>1,295,133</u>	<u>(925,954)</u>	<u>369,179</u>
Capital assets, net of accumulated depreciation	<u>\$ 4,522,766</u>	<u>\$ (2,303,718)</u>	<u>\$ 2,219,048</u>

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

Governmental activities	
Public safety	<u>\$ 189,516</u>

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

4. Future Maturities of Long-Term Debt

Year Ending June 30	GO Bonds		
	Principal	Interest	Total
2020	\$ 110,000	\$ 55,800	\$ 165,800
2021	120,000	52,948	172,948
2022	130,000	49,848	179,848
2023	135,000	46,562	181,562
2024	150,000	43,028	193,028
2025-2029	925,000	151,714	1,076,714
2030-2032	735,000	28,086	763,086
	<u>\$ 2,305,000</u>	<u>\$ 427,986</u>	<u>\$ 2,732,986</u>

5. General Obligation Debt Capacity

The District's legal annual debt service limit (as defined by Oregon Revised Statutes 478.410) as of June 30, 2019 was approximately \$7,849,113. The District's legal debt service limit is 1.25% of the real market value of the property within the District.

D. Constraints on Fund Balances

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

	General Fund	Debt Service Fund	Capital Reserve	Total Governmental Funds
Fund balances:				
Restricted for:				
Debt service	\$ -	\$ 9,837	\$ -	\$ 9,837
Committed to:				
Capital acquisition	-	-	173,182	173,182
Unassigned	324,844	-	-	324,844
Total fund balances	<u>\$ 324,844</u>	<u>\$ 9,837</u>	<u>\$ 173,182</u>	<u>\$ 507,863</u>

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Death Benefits

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

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

Disability Benefits

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

Benefit Changes after Retirement

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

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

OPSRP Pension Program (OPSRP DB)

Pension Benefits

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

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

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2019 were \$97,943.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2017-CAFR.pdf>. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon PERS.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Valuations

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

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Discount Rate

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

Long-Term Expected Rate of Return

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

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

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

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

Assumed Asset Allocation

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

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

GASB Statement No. 84, *Fiduciary Activities* - This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds. The statement is effective for fiscal years beginning after December 15, 2018.

GASB Statement No. 87, *Leases* - This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. The statement is effective for fiscal years beginning after December 15, 2019.

F. Subsequent Events

1. Capital Purchase and Long-Term Debt

On August 19, 2019, the District signed an agreement for the purchase of a 2019 Horton 603 Type 1 Ambulance. The District intends to make a down payment of \$75,000 and finance the remaining \$159,876.

Management has evaluated subsequent events through October 1, 2019, which was the date that the financial statements were available to be issued.

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Modified Cash Basis
REVENUES				
Property taxes	\$ 857,515	\$ 857,515	\$ (7,020)	\$ 850,495
Service revenue	163,375	163,375	26,587	189,962
Investment earnings	3,500	3,500	4,559	8,059
Grant revenue	49,379	49,379	(36,732)	12,647
Conflagration	-	2,020	-	2,020
Miscellaneous	5,000	5,000	(484)	4,516
Total revenues	<u>1,078,769</u>	<u>1,080,789</u>	<u>(13,090)</u>	<u>1,067,699</u>
EXPENDITURES				
Public safety				
Current				
Personnel services	787,772	778,733	(61,091)	717,642
Materials and services	347,660	357,860	(49,657)	308,203
Capital outlay	6,914	6,914	(6,914)	-
Contingency	2,500	3,359	(3,359)	-
Total expenditures	<u>1,144,846</u>	<u>1,146,866</u>	<u>(121,021)</u>	<u>1,025,845</u>
Excess (deficiency) of revenues over (under) expenditures	(66,077)	(66,077)	107,931	41,854
OTHER FINANCING SOURCES (USES)				
Sale of assets	-	-	7,239	7,239
Net change in fund balance	(66,077)	(66,077)	115,170	49,093
Fund balance - beginning	66,077	66,077	209,674	275,751
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 324,844</u>	<u>\$ 324,844</u>

CROOKED RIVER RANCH FIRE & RESCUE
Jefferson County, Oregon

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

CAPITAL RESERVE FUND

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES				
Investment earnings	\$ 750	\$ 750	\$ 2,976	\$ 3,726
Grant revenue	-	3,457	(3,457)	-
Total revenues	<u>750</u>	<u>4,207</u>	<u>(481)</u>	<u>3,726</u>
EXPENDITURES				
Capital outlay	<u>13,614</u>	<u>20,528</u>	<u>(6,579)</u>	<u>13,949</u>
Excess (deficiency) of revenues over (under) expenditures	(12,864)	(16,321)	6,098	(10,223)
Fund balance - beginning	<u>19,778</u>	<u>19,778</u>	<u>163,627</u>	<u>183,405</u>
Fund balance - ending	<u>\$ 6,914</u>	<u>\$ 3,457</u>	<u>\$ 169,725</u>	<u>\$ 173,182</u>



CROOKED RIVER RANCH FIRE & RESCUE

Operations Report October 2019

- Calls for service in September totaled 45. A breakdown of calls by month is below:

2019 Calls by Incident Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1-Fire (Building, Wildland, Vehicle, etc.)	1	2	0	0	1	1	3	3	2			
2-Overpressure Rupture, Explosion, Overheat (No Fire)	0	0	0	0	0	0	0	0	0			
3-Rescue & EMS	21	40	33	26	42	26	37	49	33			
4-Hazardous Condition (No Fire)	1	0	1	0	0	0	0	1	0			
5-Service Call	5	4	7	4	10	9	6	5	2			
6-Good Intent Call	4	4	7	3	6	7	5	5	7			
7-False Alarm & False Call	6	1	1	3	1	2	0	1	1			
8-Severe Weather & Natural Disaster	0	0	0	0	0	0	0	0	0			
9-Special/Other Incident	0	0	0	0	0	0	0	0	0			
Total Calls-To-Month End 2019	38	51	49	36	60	45	51	64	45	0	0	0

Total Calls-To-Month End 2019
439

- Assistance to Firefighters Grant update. Quotes for the self-contained breathing apparatus (SCBA) compressor/fill station have been received and are being evaluated. Target purchase date for those is no later than October 31st. Both Physio Control and Zoll have made presentations on their heart monitor/defibrillators. Demo units for both will be arriving shortly for crews to evaluate on calls. Target purchase date for these is no later than November 15th.
- Volunteer Fire Assistance (VFA) Grant update. All items for the grant have been purchased and have started to be delivered. Items include hose, appliances, and wildland fire progressive packs. Once all items are in-hand we will submit our reimbursement request to the State of Oregon.

CRR Fire and Rescue Volunteer Association Meeting Minutes

August 5, 2019

Meeting called to order -1915 by Frank Day

Attendance:

Fire/ EMS: Ethan Brown, Frank Day, Bobbie Edwards, Cayla Forsythe, Sean Hartley, Sam Jurasevich, Dan Marsh, Michael McClellan, Emma Parker, Garrett Schweigert, Colton Steinke, Adam Wiley, Nolan Wironen, Chase Wylder, Glenn Tanner, Cody White, Dennis Senko

Support Staff: Faren Russell, Kay Norberg, Barb Oakley, Troy Carter, Donna Carter, Dawn Marie Sorensen, Z Marsh, Tina Wilson, Mark Jaehnig, Jenny Templeton, Mark Wilson

Flag Salute: 1916 led by Cayla Forsythe

Previous meeting minutes: June 3rd meeting minutes handed out, motion to approve the minutes made by Adam Wiley, seconded by Cayla Forsythe no discussion. Motion carried minutes approved as presented.

Treasurers Report: presented by Colton Steinke Treasurer. Income since last report \$704

- \$282.00T shirts sales
- \$87.36 Truist
- \$250 donation

Total account currently \$33,493.66.

Another donation of \$258.22 was received and will be deposited.

- \$50.00 School supplies
- \$208.22 from the Kroger account.

Colton explained that when donations come in and are specifically earmarked for a certain event it all goes into the one account but on our Excel spread sheet (budgeted line items) it will indicate the exact amount to the event that the donor specified.

the money that was given to the students was from Tina not from the association.

New Business-

1. The Volunteer Association Board made the decision that we would sponsor and pay \$50.00 for a trophy at the Cars in the Canyon. The trophy will be in the name of the Crooked River Ranch Fire & Rescue. We will get the check signed and given to Joe. We still need to get the new officers as signers at the bank. Need a volunteer to pick out the car. Please let Frank know if you are interested in going to the event and picking out the car.
2. Challenge Coins: We have a copious amount of Challenge Coins left. They have not been a very successful selling item. We are currently in the red \$520.00. Many ideas were presented with a painfully lengthy discussion about the various ways to utilize these coins

Motion was made to have Dawn start up an account online with EBay Market Place as a way to sell the Challenge Coins for \$10.00 each. Discussion. Motion was made by Adam Wiley, seconded by Kyla Forsythe. **Motion was carried.**

Motion was made that all members of the association would receive a challenge coin when they become members of the association if you want more to give to another firefighter, family member or who ever you will buy them at cost. Discussion. Motion made by Tina Wilson and seconded by Dan Marsh. Vote 11 for, 7 opposed, 2 undecided. **Motion was carried.**

3. Labor Day Breakfast
 - Sunday September the 1st
 - Mark Wilson will send Frank the IAP with the times and various duties
 - Dawn Marie Sorenson, Jen Templeton and Mark Jaehnig. Donna & Troy Carter volunteered to be the Labor Day Pancake Feed committee 2019. Frank Day will be the over site for this committee.

Reports from Staff:

Chief Hartley

- Chase Wylder, Emma Parker and Michael McClellan were introduced they are the new students. They will be graduating from the fire academy Friday

CRR Volunteer Fire Association, Inc Board Meeting
September 30, 2019

Called to order: 1800

Attendees: Assist Chief Hartly, Chief Ward, President : Frank Day, Vice President Bobby Edwards excused, Treasurer: Colton Steinke, Secretary: Marta McGovern Philpott, Sergeant of Arms: Myrsideys Steward via conference call.

Meeting held to discuss and prep for the Special Volunteer meeting being held tonight to discuss the upcoming annual Shop with the Firefighter and Food & Toy Drive

Discussion/Concerns:

The annual SWFF usually takes 3-4 days and depletes the district of both apparatus and personnel. In the past 3-4 years it has been the same kids going. This event is meant to be very special. Discussed capping the age, limiting the number of kids, limiting the nights.

Final ideas to present to the Association for discussion:

- Limit the number of nights to one or 2
- Limit the number of kids 10-14
- Limit age to 1st through 5th grades
- Working with Jennifer/FAM representative at the school and discuss our intent and look closer at the applications

Food & Toy Drive

Discussed having a Giving Tree/Adopt a Family for the toy part of this event. In the past we get lots of toys and items that are difficult to match to the family's children's age. If we have the application state exact items that each child needs then we can assign a number to the family like always but for the toy portion put the age/sex of the child and list what the family

CRR Volunteer Fire Association, Inc
Special Meeting for Discussion of 2019 Shop with A Firefighter
& Food and Toy Drive
September 30, 2019

Attendees: Ethan Brown, Michael McClellan, Chase Wylder, Nolan Wioren, Amy Weddle, Garrett Schwigert, Emma Parker, Katie Johnson, Z Marsh, Dan Marsh, Mark Jaehnig, Jenny Templeton, Dawn Marie Sorersen, Glenn Tanner, Sean Hartley, Kacey Davey, David McDonald, Harry Ward, Dennis Senko, Pat Hayes, Barb Oakley, Kay Norberg, Colton Steinke, Frank Day, Joan McKenzie, Marta McGovern Philpott, Myrsideys Steward per conference call.

Meeting called to Order: 18:35 by President Frank Day

Flag salute: Lead by Chase Wylder

Frank thanked the district for giving up some of our scheduled training time for this special meeting.

Frank explained the purpose of the meeting was to discuss some ideas about Shop with A Firefighter and Food & Toy Drive.

Meeting this early would allow more time to communicate to the community how we are doing these events this year. He presented some of the concerns from previous years and ideas that have come up that need further discussion from the members of the association.

Shop with A Fire Fighter

Discussion/Concerns:

The annual SWFF usually takes 3-4 days and depletes the district of both apparatus and personnel. In the past 3-4 years it has been the same kids going. Discussed capping the age, limiting the number of kids, limiting the nights.

- Limit the number of nights to one or 2
- Limit the number of kids 10-14
- Limit age to 1st through 5th grades
- No repeat kids

- We will be boxing the Food up on **Monday December 16th** with our Potluck Holiday Party to follow. Mark your calendars.
- Discussion about the school supplies and the usage of the funds for shoes, coats etc.

Concerns over the fact that we are asked all year long for various items. Sean Hartley looked up online and gym shoes are listed on the school supply list. Also concerns whether the money goes for ranch children or any child in the school? We will discuss & vote on this at our next meeting whether next year we will set a dead line and submit a specific amount of money donated to the school at the beginning of the year and not give out money throughout the school year. Pat Hayes will be talking with Jennifer at the school.

Motion made to adjourn the meeting by Marta McGovern Philpott it was seconded by Kay Norberg, Motion carried.

Meeting Adjourned: at 1930

Respectfully submitted:

Marta McGovern Philpott
Secretary