

SILVERTON FIRE DISTRICT AGENDA

AGENDA CLOSSES AT 4:00 P.M., MONDAY, PRECEDING SCHEDULED MEETING.
REGULAR BOARD MEETING, December 14, 2021 at 7:00 P.M.
Silverton Station # 1 Video Conference

Join Zoom Meeting:

<https://us02web.zoom.us/j/89867245686?pwd=VjNnelVXNjQyN3kzNDNvcjB5S1ZBUT09>

Meeting ID: 898 6724 5686

Passcode: 046972

Dial in: 1(253) 215-8782 US (Tacoma)

I. ROLL CALL:

Les Von Flue, President
Stacy Palmer, Vice-President
Rob Mengucci, Secretary-Treasurer

Ryan Bielenberg, Director
Dixon Bledsoe, Director

II. CALL MEETING TO ORDER:

III. PLEDGE OF ALLEGIANCE:

IV. APPROVAL OF MINUTES OF:

a) Regular Board Meeting of November 9, 2021

V. OPEN FORUM

a) Association Announcements
b) Staff Announcements

VI. OLD BUSINESS:

a)
b)

VII. FINANCE OFFICER'S REPORT:

a) Check Summary
b) Departmental Expense Report
c) Bank Account Balance Comparison

VIII. CHIEF'S REPORT:

a) 20-21 Audit Presentation by Accuity, LLC
b) December Activities
c) Strategic Plan Update
d) Operational Guidelines (1/11/22)
e) Training Report (1/11/22)
f) Call Response Data (1/11/22)
g) Recruiting/Retention Report (1/11/22)
h) Fire Prevention Report (1/11/22)

IX. NEW BUSINESS:

SILVERTON FIRE DISTRICT AGENDA

**AGENDA CLOSSES AT 4:00 P.M., MONDAY, PRECEDING SCHEDULED MEETING.
REGULAR BOARD MEETING, December 14, 2021 at 7:00 P.M.
Silverton Station # 1 Video Conference**

- a) Board Handbook Section 500 Review
- b) SDAO Conference

X. ITEMS PENDING:

- a)

XI. GOOD OF THE ORDER:

XII. ADJOURNMENT:

SILVERTON FIRE DISTRICT

MINUTES

DRAFTED FOR APPROVAL, SUBJECT TO CHANGE AND OR CORRECTION

REGULAR BOARD MEETING 7:00 P.M. November 9, 2021
Silverton Fire District Station #1 (Silverton)

I. ROLL CALL:

Les Von Flue, President Ryan Bielenberg, Director (*via Zoom*)
Stacy Palmer, Vice President Dixon Bledsoe, Director (*via Zoom*)
Robert Mengucci, Secretary-Treasurer (*via Zoom*)

ABSENT:

All Directors present.

IN ATTENDANCE:

Chief Miles, AC Grambusch, BC Terhaar, Lt. Brown, Lt. Dandeneau

II. CALL MEETING TO ORDER:

President Von Flue called the meeting to order at 7:00 p.m. and led the group in the pledge of allegiance.

III. PLEDGE OF ALLEGIANCE

IV. APPROVAL OF MINUTES OF:

a) Regular Board Meeting Minutes

Vice President Palmer made a motion to approve the minutes of October 12, 2021 board meeting. Director Bledsoe seconded the motion. Director Mengucci requested that the minutes reflect discussion regarding the confidentiality of the survey. AC Grambusch stated that although the draft minutes did not reflect the requested changes, the final version did. The corrected minutes were then read aloud by AC Grambusch. The Board unanimously agreed on the amended minutes. The motion to approve amended minutes of October 12, 2021 carried unanimously.

V. OPEN FORUM:

a) Association Announcements

Lt. Brown reported that the Scotts Mills Association had a successful chicken dinner and received \$1000 in additional donations from the community in appreciation for the wildfire response last summer. Lt. Brown hosted a public education (pub ed) event for a local Cub Scouts group consisting of 8 scouts and 11 parents. Lt. Brown stated that the pub ed covered fire safety, smoke alarms and wildfire discussion. Lt. Brown shared that the Scotts Mills FF Association applied for and received a \$30,000 grant from Molalla Foothills Community Church. Lt. Brown reported that the funds would be used towards radio equipment, wildland gear and shelters, battery powered saws and hand tools.

Lt. Dandeneau shared that the 1st Annual Spaghetti Feed was successful and was used to kick off the toy and food drive. Lt. Dandeneau reported although there was a learning curve, the Silverton FF Association served 250 plates and collected 250lbs of food. Lt. Dandeneau stated that 29 toy and food barrels would be distributed to businesses on Wednesday, November 10th and the door to door food and toy collection would occur December 4th and 5th.

b) Staff Announcements

No reports were provided during staff announcements.

VI. OLD BUSINESS:

No discussion of old business at this meeting.

VII. FINANCE OFFICER'S REPORT:

- a) **Check Summary**
- b) **Departmental Expense Report**
- c) **Bank Account Balance Comparison**

Vice President Palmer made a motion to accept the finance officer's report as presented. Director Bledsoe seconded the motion. The motion to accept the finance officer's report as presented carried unanimously.

Chief Miles confirmed that the new signers were successfully added to District accounts.

X. CHIEF'S REPORT

a) Strategic Plan Update

Chief Miles stated that Strategic Plan Consultant, Mr. Abel, would like to schedule an orientation with volunteers, staff and directors to outline survey instructions and expectations prior to roll out. After the discussion amongst the Board, orientation was scheduled for November 17th at 7:00pm. Chief Miles clarified that this orientation was not for the planning committee, and a tentative date of January 22nd was scheduled for the planning committee to review survey results. After discussion, all Directors were available to attend the work session on January 22nd. After additional discussion, Vice President Palmer was appointed to invite members of the community to participate on the strategic planning committee.

XI. NEW BUSINESS:

a) Board Handbook Section 300 Review

President Von Flue stated that Chief Miles was looking into the purchase of Chromebooks for Directors. Chief Miles shared that Chromebooks would also be considered for use in future Academies as well. Chief Miles reported that additional work on public contracting would require attorney review and an appeal process and requested that the section get tabled until the next board meeting.

b) Board Policy-Information Security Review

Chief Miles stated that SDAO extended the deadline to December 29th and requested approval from the Board to move the policy forward for a 30 day review.

XII. ITEMS PENDING:

Vice President Palmer stated that the Chief completed a self-evaluation and she would be sending a survey monkey with the exact same questions to each Director to complete within the

week. Vice President Palmer stated that the evaluation could be discussed at the next board meeting.

President Von Flue inquired whether the Board would like to schedule a Board Work Session in January. After discussion the Board agreed to postpone the work session until there was a need.

XIII. GOOD OF THE ORDER:

XIII. ADJOURNMENT:

With no further business to come before the Board, the meeting was adjourned at 7:46 p.m.

Approved this _____ day of _____, 2021.

President

Minutes recorded and prepared by Candace Cantu

DRAFT

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Accounts Payable

Checks by Date - Detail by Check Date

User: candace
 Printed: 12/10/2021 8:23 AM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
35978	001098 10808	ADVANCE DESIGN SYSTEMS, INC. SERVER UPDATE/OWN CLOUD SYNC	11/09/2021	900.00
Total for Check Number 35978:				900.00
35979	6091910	AMAZON CAPITAL SERVICES	11/09/2021	
	144TMVTQD37N	STAMP		14.75
	144TMVTQD37N	HOLE PUNCH		20.28
	144TMVTQD37N	BATTERIES		9.45
	144TMVTQD37N	SHREDDER		68.99
	144TMVTQD37N	LRG FRAMES		29.99
	144TMVTQD37N	ADAPTER		29.99
	144TMVTQD37N	SPEAKER/MIC FOR RADIO		59.55
	144TMVTQD37N	GLOVE HOLDER		24.99
	144TMVTQD37N	S&H		14.49
	1XWRGJMN6X9X	SPORTS TAPE		59.75
	1XWRGJMN6X9X	TOURNIQUET		9.49
	1XWRGJMN6X9X	GLVOES MED		271.58
	1XWRGJMN6X9X	GLVOES LRG		271.58
	1XWRGJMN6X9X	MEDICAL TAPE		14.99
Total for Check Number 35979:				899.87
35980	6091912 SFD21-009	BRASS ROOTS TRAINING SOLUTIONS TRAINING: 10/15-10/31	11/09/2021	900.00
Total for Check Number 35980:				900.00
35981	010185	CARDMEMBER SERVICE	11/09/2021	
	1139	MEAL FOR BON FIRE CREW		51.40
	1139	REYNOLDS WRAP		9.35
	1139	JOB ANNOUNCEMENT		280.00
	1139	NEW RECRUIT MAILING		3.12
	2503	MEMORIAL BANDS		12.99
	2503	TIES FOR UNIFORM		51.80
	2503	GROCERY FOR MEMORIAL		277.67
	2503	EATERY FOR MEMORIAL		173.97
	2503	BBQ PELLETS		71.99
	2503	(COVID) ZOOM SUBSCRIPTION		14.99
	2503	GROCERY FOR MEMORIAL		43.32
	2675	WEBSITE DOMAIN RENEWAL		59.32
	2675	5 YR PINS		319.50
	2675	FRAMES		54.43
	4845	PARTS FOR 405		49.78
	8105	COSTCO MEMBERSHIP		130.00
	8105	COFFEE, GOBLIN WALK CANDY		86.94
	8105	POSTER		24.99
	8105	FLOWERS FOR PAST MEMBER FUNERAL		62.50
	8105	941 QTR 3		6.80
	8105	POSTERS		62.91

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	8105	(COVID) ZOOM SUBSCRIPTION		14.99
	8105	MERCHANDISE RETURN		-46.78
Total for Check Number 35981:				1,815.98
35982	010172	CARSON OIL COMPANY	11/09/2021	
	CP 00342507	FUEL FOR 482		116.67
	CP 00342507	FUEL FOR 401		52.83
	CP 00342507	FUEL FOR 423		28.56
	CP 00342507	FUEL FOR 413		26.24
	CP 00342507	FUEL FOR 411		29.24
	CP 00342507	FUEL FOR 402		69.65
Total for Check Number 35982:				323.19
35983	010310	CASCADE FIRE EQUIPMENT COMPAN	11/09/2021	
	119971	HOSE PACK STRAPS RPLCMNT		130.00
Total for Check Number 35983:				130.00
35984	096412	CITY OF SCOTTS MILLS	11/09/2021	
	00167	WATER USAGE AT STAT. 8 9/1-10/31		214.42
Total for Check Number 35984:				214.42
35985	096998	CITY OF SILVERTON	11/09/2021	
	5.05070.0	WATER USAGE AT STAT. 1 10/18		266.73
	5.05071.0	WATER USAGE STAT. 1 MAINT BAY 10/18		52.13
	5.05072.6	WATER USE: STAT. 1 SPRINKLERS 10/18		25.00
Total for Check Number 35985:				343.86
35986	6091905	CORPORATE SECURITY SERVICES INC	11/09/2021	
	42897	(1) PRE-EMPLOY BACKGRND CK		96.50
	42920	(1) PRE-EMPLOY BACKGRND CK		86.50
Total for Check Number 35986:				183.00
35987	015500	DE LAGE LANDEN	11/09/2021	
	74316229	COPIER LEASE PAYMENT 11/15-12/14		231.00
Total for Check Number 35987:				231.00
35988	015880	DEPT. OF MOTOR VEHICLES	11/09/2021	
	111344165	(5) DMV REPORT FEE		13.00
Total for Check Number 35988:				13.00
35989	033975	GRAINGER	11/09/2021	
	9103852092	STRETCHER STRAP		116.64
	9103852092	TRASH BAGS		167.74
Total for Check Number 35989:				284.38
35990	097300	HI-SCHOOL PHARMACY #1178	11/09/2021	
	SILFIRED	SAND FOR SIGNS		4.99
Total for Check Number 35990:				4.99
35991	042525	INTERNATIONAL ASSOCIATION OF FI	11/09/2021	
	000133527	ANNUAL MEMEBERHIP B. MILES		195.00
	000133527	WESTERN DIVISION DUES		65.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 35991:	260.00
35992	083185 R083121695	JMR GROUP LLC DEF CODES 405	11/09/2021	1,475.07
			Total for Check Number 35992:	1,475.07
35993	6091891 503554 503554	KILLERS PEST CONTROL SALEM PEST CONTROL SERVICE PEST CONTROL SERVICE ASSOC. BLDG	11/09/2021	145.00 30.00
			Total for Check Number 35993:	175.00
35994	055500 540183 540197	L.N.CURTIS & SONS SERVICE ON EDRAULIC TOOL SERVICE ON EDRAULIC TOOLS	11/09/2021	190.00 1,400.00
			Total for Check Number 35994:	1,590.00
35995	6091918 1	MARK CRAWFORD MEAL PLAN FOR FIRE INVEST. COURSE	11/09/2021	573.29
			Total for Check Number 35995:	573.29
35996	072925 2021221138	METCOM 9-1-1 DISPATCH SERV. FEE FOR DEC	11/09/2021	7,441.43
			Total for Check Number 35996:	7,441.43
35997	073800 2980399	NW NATURAL STAT. 1 SERVICE DATES 10/5-11/3	11/09/2021	173.13
			Total for Check Number 35997:	173.13
35998	092090 0456003214469 0456003273909	REPUBLIC SERVICES #456 STAT. 8 GARBAGE SERV. 10/1-10/31 STAT. 1 GARBAGE SERV. 10/1-10/31	11/09/2021	30.14 182.25
			Total for Check Number 35998:	212.39
35999	094000 13766	ROTH'S FRESH MARKETS GROCERY FOR SILVERTON FF ASSOC.	11/09/2021	162.35
			Total for Check Number 35999:	162.35
36000	096976 21570	SILVER CREEK AUTO PARTS, INC. WIPER BLADE 482 WIPER BLADE 432 DEF STOCK TRUCK WASH WATER PUMP 412 WATER PUMP 412 CABLE TIE CABLE TIES, WIRE COOLANT 412 BATTERY CABLE 412 CHARGER PRIMER 419 BATTERIES FOR STOCK TRUCK DETAIL 421 MERCHANDISE RETURN CREDIT	11/09/2021	23.96 54.72 80.72 43.09 71.29 18.75 35.48 84.80 16.14 7.77 50.48 10.26 384.13 27.68 -45.45

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 36000:	863.82
36001	097200 12358	SILVERTON CHAMBER OF COMMERC GARLAND/WREATHS	11/09/2021	93.75
			Total for Check Number 36001:	93.75
36002	6091908 21481	STANDARD ELECTRIC, INC WELDER CORD FOR SHOP	11/09/2021	227.06
			Total for Check Number 36002:	227.06
36003	112435	VERIZON WIRELESS	11/09/2021	
	9891910982	E. GRAMBUSCH CELL SERV.: 11/2-12/1		44.17
	9891910982	K. VEIT CELL SERV.: 11/2-12/1		44.17
	9891910982	VACANT CELL SERV.: 11/2-12/1		44.17
	9891910982	M. HUGHES CELL SERV.: 11/2-12/1		44.17
	9891910982	C. CANTU CELL SERV.: 11/2-12/1		44.17
	9891910982	B. MILES CELL SERV.: 11/2-12/1		44.17
	9891910982	I. PETERSON CELL SERV.: 11/2-12/1		44.17
	9891910982	NORTH BC IPAD SERV.:11/2-12/1		40.01
	9891910982	FC IPAD SERV.:11/2-12/1		40.01
	9891910982	415 IPAD SERV.: 11/2-12/1		40.01
	9891910982	404 IPAD SERV.:11/2-12/1		40.01
			Total for Check Number 36003:	469.23
36004	119000 685340	WILCO LANDSCAPE PLANTS	11/09/2021	34.62
			Total for Check Number 36004:	34.62
36005	232118 62962 62968	WURDINGER MANUFACTURING & FA FITTINGS/COUPLERS FOR TANK REPAIR MATERIAL FOR TANK REPAIR	11/09/2021	333.00 30.00
			Total for Check Number 36005:	363.00
36006	034015	ZIPLY FIBER	11/09/2021	
	10/25-11/24 RL	503-001-0586-110204-5		25.61
	10/25-11/24 ST1	503-873-2805-070997-5		179.56
	10/25-11/24 ST2	503-873-5097-071291-5		63.70
	10/25-11/24 ST3	503-873-3190-062193-5		57.17
	10/25-11/24 ST8	503-873-6215-090168-5		79.93
	10/25-11/24 ST9	503-873-5645-012395-5		57.17
			Total for Check Number 36006:	463.14
			Total for 11/9/2021:	20,820.97
36007	&243 A28677	A & B SEPTIC SERVICE ANNUAL SEPTIC REPORT FEE STA. 8	11/24/2021	50.00
			Total for Check Number 36007:	50.00
36008	010172 CP00345513 CP00345513 CP00345513	CARSON OIL COMPANY FUEL FOR 411 FUEL FOR 482 FUEL FOR 401	11/24/2021	36.25 126.58 51.81

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	CP00345513	FUEL FOR 421		88.40
	CP00345513	FUEL FOR 423		100.55
	CP00345513	FUEL FOR 412		103.58
	CP00345513	FUEL FOR 413		37.54
	CP00345513	FUEL FOR 434		54.45
			Total for Check Number 36008:	599.16
36009	096998 5.05072.6	CITY OF SILVERTON WATER USE: STAT. 1 SPRINKLERS 11/9	11/24/2021	32.51
			Total for Check Number 36009:	32.51
36010	6091905 42982 42984 43005 43006 43007 43013	CORPORATE SECURITY SERVICES INC (1) PRE-EMPLOY BACKGRND CK (1) PRE-EMPLOY BACKGRND CK (1) PRE-EMPLOY BACKGRND CK (1) PRE-EMPLOY BACKGRND CK (1) PRE-EMPLOY BACKGRND CK (1) PRE-EMPLOY BACKGRND CK	11/24/2021	61.50 99.50 61.50 61.50 61.50 61.50
			Total for Check Number 36010:	407.00
36011	015500 74494198	DE LAGE LANDEN COPIER PROPERTY TAX FEE	11/24/2021	82.41
			Total for Check Number 36011:	82.41
36012	037800 00184	HOME PLACE DINNER FOR SILVERTON FF ASSOC. MTG	11/24/2021	157.05
			Total for Check Number 36012:	157.05
36013	035075 1	HRA VEBA TRUST YA462 HRA/VEBA: NOV	11/24/2021 PR Batch 00001.11.2021 YA4	1,200.00
			Total for Check Number 36013:	1,200.00
36014	6091891 512281	KILLERS PEST CONTROL SALEM PEST CONTROL SERVICE	11/24/2021	145.00
			Total for Check Number 36014:	145.00
36015	091893 0710807 0710807	LIFEMAP ASSURANCE CO. AD&D/LIFE INS. EMPLOYER CONTIB: DEC LIFEMAP: EMPLOYEE CONTRIB.: DEC	11/24/2021 PR Batch 00001.11.2021 AD& PR Batch 00001.11.2021 LIFI	53.10 46.25
			Total for Check Number 36015:	99.35
36016	6091918 1	MARK CRAWFORD PARKING REIMB. FOR TRAINING	11/24/2021	144.00
			Total for Check Number 36016:	144.00
36017	6091896 5017712005	PACIFIC OFFICE AUTOMATION INC COPIER LEASE 12/1-12/31	11/24/2021	179.01
			Total for Check Number 36017:	179.01
36018	083200 0074320000 2603340000	PORTLAND GENERAL ELECTRIC STAT. 8 ELECTRIC SERV. 10/5-11/3 STAT. 1 ELECTRIC SERV. 10/5-11/3	11/24/2021	164.10 1,023.33

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	3700411000	STAT. 3 ELECTRIC SERV. 10/5-11/3		50.03
	5974190000	STAT. 9 ELECTRIC SERV. 10/5-11/3		31.94
	8950420000	STAT. 2 ELECTRIC SERV. 10/5-11/3		34.22
Total for Check Number 36018:				1,303.62
36019	098720	SDIS	11/24/2021	
	03-0052823	COBRA PREMIUM C. MILES: DEC		756.43
	03-0052823	MEDICAL: EMPLOYEE CONTRIB. DEC	PR Batch 00001.11.2021 MEI	1,042.28
	03-0052823	MEDICAL: EMPLOYER CONTRIB. DEC	PR Batch 00001.11.2021 MEI	9,380.46
	03-0052823	LTD: EMPLOYER CONTRIB. DEC	PR Batch 00001.11.2021 LTD	178.14
Total for Check Number 36019:				11,357.31
36020	027039	SUN LIFE FINANCIAL	11/24/2021	
	930943	930943 LIFE INS. PREMIUM: DEC		384.94
Total for Check Number 36020:				384.94
36022	6091829	WAVE	11/24/2021	
	11/12-12/11	056639301-0009151 CONV. BOX		58.53
Total for Check Number 36022:				58.53
36024	010700	VOYA-OSGP	11/24/2021	
	1	OSGP CONTRIB FOR: 8807		100.00
	2	OSGP CONTRIB FOR: 2738		200.00
	3	OSGP CONTRIB FOR: 2427		2,166.00
	4	OSGP CONTRIB FOR: 1314		2,166.50
Total for Check Number 36024:				4,632.50
Total for 11/24/2021:				20,832.39
Report Total (45 checks):				41,653.36

General Ledger

Expense vs Budget with Encumbrances

User: candace

Printed: 12/10/21 13:14:24

Period 01 - 05

Fiscal Year 2022

Account Number	Description	Budget	End Bal	Available	% Available
25-1-51001	PERSONNEL	\$ 550,000.00	\$ 194,103.56	\$ 355,896.44	64.71%
25-1-51002	EXTRA PERSONNEL	\$ 1,500.00	\$ -	\$ 1,500.00	100.00%
25-1-51003	WORKERS COMP COVERAGE	\$ 26,000.00	\$ 19,530.94	\$ 6,469.06	24.88%
25-1-51004	SOCIAL SECURITY	\$ 52,000.00	\$ 25,940.25	\$ 26,059.75	50.11%
25-1-51005	GROUP HEALTH INSURANCE	\$ 175,000.00	\$ 45,255.06	\$ 129,744.94	74.14%
25-1-51006	GROUP LIFE INSURANCE	\$ 16,000.00	\$ 3,153.10	\$ 12,846.90	80.29%
25-1-51007	PERS	\$ 172,000.00	\$ 64,575.98	\$ 107,424.02	62.46%
25-1-51008	UNEMPLOYMENT INSURANCE	\$ 1,200.00	\$ -	\$ 1,200.00	100.00%
25-1-51009	OVERTIME	\$ 35,000.00	\$ 36,770.95	\$ (1,770.95)	-5.06%
25-1-51010	VOLUNTEERS	\$ 70,000.00	\$ 108,210.73	\$ (38,210.73)	-54.59%
25-1-51012	MEDICAL SAVINGS PLAN	\$ 19,200.00	\$ 6,000.00	\$ 13,200.00	68.75%
25-1-51013	DIRECTORS EXPENSES	\$ 600.00	\$ -	\$ 600.00	100.00%
PAYROLL RELATED EXP		\$ 1,118,500.00	\$ 503,540.57	\$ 614,959.43	54.98%
25-1-61001	OFFICE SUPPLIES	\$ 3,500.00	\$ 675.96	\$ 2,824.04	80.69%
25-1-61002	DUES AND SUBSCRIPTIONS	\$ 9,000.00	\$ 4,149.63	\$ 4,850.37	53.89%
25-1-61003	CONTRACT SERVICES	\$ 18,000.00	\$ 3,724.73	\$ 14,275.27	79.31%
25-1-61004	TELEPHONE	\$ 20,000.00	\$ 4,798.41	\$ 15,201.59	76.01%
25-1-61005	POSTAGE AND FREIGHT	\$ 2,000.00	\$ 2,129.28	\$ (129.28)	-6.46%
25-1-61006	UTILITIES	\$ 36,000.00	\$ 12,943.14	\$ 23,056.86	64.05%
25-1-61007	ELECTION EXPENSES	\$ 5,200.00	\$ 6,711.40	\$ (1,511.40)	-29.07%
25-1-61008	BUILDING MAINT./JANITORIAL	\$ 16,000.00	\$ 4,365.66	\$ 11,634.34	72.71%
25-1-61009	LGIP FEES	\$ 100.00	\$ 0.15	\$ 99.85	99.85%
25-1-61011	ANNUAL AUDIT	\$ 8,200.00	\$ 7,750.00	\$ 450.00	5.49%
25-1-61012	EMPLOYEE RECOGNITION	\$ 2,500.00	\$ 1,743.50	\$ 756.50	30.26%
25-1-61013	RECRUITING EXPENSE	\$ 1,500.00	\$ 988.60	\$ 511.40	34.09%
25-1-61014	TRAINING SUPPLIES	\$ 2,000.00	\$ 37.34	\$ 1,962.66	98.13%
25-1-61015	TRAINING EXPENSE	\$ 30,000.00	\$ 5,279.10	\$ 24,720.90	82.40%
25-1-61016	CONFERENCE EXPENSE	\$ 6,000.00	\$ -	\$ 6,000.00	100.00%
25-1-61017	SHOP EXPENSE	\$ 3,000.00	\$ 829.93	\$ 2,170.07	72.34%
25-1-61018	EMS SUPPLIES	\$ 5,000.00	\$ 1,891.69	\$ 3,108.31	62.17%
25-1-61019	INSURANCE	\$ 70,000.00	\$ -	\$ 70,000.00	100.00%
25-1-61021	TRAVEL EXPENSE	\$ 2,500.00	\$ 144.00	\$ 2,356.00	94.24%
25-1-61022	EQUIPMENT MAINTENANCE	\$ 6,500.00	\$ 646.59	\$ 5,853.41	90.05%
25-1-61023	UNIFORM ALLOWANCE	\$ 7,500.00	\$ 380.60	\$ 7,119.40	94.93%
25-1-61024	FUELS AND LUBRICANTS	\$ 28,000.00	\$ 11,257.60	\$ 16,742.40	59.79%
25-1-61025	RURAL ADDRESSING	\$ 650.00	\$ 247.95	\$ 402.05	61.85%
25-1-61026	RADIO MAINTENANCE	\$ 7,500.00	\$ 728.94	\$ 6,771.06	90.28%
25-1-61027	COMPUTER MAINTENANCE	\$ 10,000.00	\$ 2,735.00	\$ 7,265.00	72.65%
25-1-61031	LEGAL SERVICES	\$ 20,000.00	\$ 588.00	\$ 19,412.00	97.06%
25-1-61032	FIREFIGHTING CHEMICALS	\$ 1,200.00	\$ -	\$ 1,200.00	100.00%
25-1-61033	APPLIANCES	\$ 4,500.00	\$ -	\$ 4,500.00	100.00%
25-1-61037	ADMINISTRATION SERVICES	\$ 40,000.00	\$ 1,749.89	\$ 38,250.11	95.63%
25-1-61042	SAFETY/PROTECTIVE CLOTHING	\$ 6,000.00	\$ 1,227.93	\$ 4,772.07	79.53%
25-1-61044	SMALL TOOLS AND EQUIPMENT	\$ 8,500.00	\$ 363.01	\$ 8,136.99	95.73%
25-1-61045	HAZMAT SUPPLIES	\$ 500.00	\$ -	\$ 500.00	100.00%
25-1-61050	DISPATCH SERVICES	\$ 89,300.00	\$ 45,454.44	\$ 43,845.56	49.10%

Account Number	Description	Budget	End Bal	Available	% Available
25-1-61055	MEDICAL MEMBERSHIPS	\$ 7,500.00	\$ 3,717.00	\$ 3,783.00	50.44%
25-1-61056	HEALTH AND WELFARE	\$ 10,000.00	\$ 4,886.08	\$ 5,113.92	51.14%
25-1-61057	VEHICLE MAINTENANCE	\$ 35,000.00	\$ 17,909.02	\$ 17,090.98	48.83%
25-1-61060	MAJOR FIRE LOSS EXPENSE	\$ 400.00	\$ -	\$ 400.00	100.00%
25-1-61063	GRANT EXPENDITURES	\$ 165,000.00	\$ -	\$ 165,000.00	100.00%
25-1-61064	EQUIPMENT TESTING	\$ 15,000.00	\$ -	\$ 15,000.00	100.00%
25-1-61065	SCBA MAINTENANCE	\$ 2,500.00	\$ 237.99	\$ 2,262.01	90.48%
25-1-61066	INVESTIGATIONS	\$ 500.00	\$ -	\$ 500.00	100.00%
25-1-61070	CONFLAGRATION EXPENSES	\$ 1,200.00	\$ 1,873.93	\$ (673.93)	-56.16%
25-1-61092	FIRE PREVENTION SUPPLIES	\$ 1,500.00	\$ -	\$ 1,500.00	100.00%
25-1-61093	FIRE PREVENTION	\$ 1,500.00	\$ 133.34	\$ 1,366.66	91.11%
25-1-61094	HEALTH/MEDICAL	\$ 14,000.00	\$ -	\$ 14,000.00	100.00%
25-1-61095	PROTECTIVE EQUIP MAINT	\$ 4,000.00	\$ -	\$ 4,000.00	100.00%
	MATL SUPP & EXP	\$ 728,750.00	\$ 152,299.83	\$ 576,450.17	79.10%
25-1-71001	PROPERTY IMPROVEMENTS MAJOR	\$ 26,000.00	\$ -	\$ 26,000.00	100.00%
25-1-71002	PROTECTIVE EQUIPMENT	\$ 30,000.00	\$ 421.29	\$ 29,578.71	98.60%
25-1-71003	MAJOR EQUIPMENT	\$ 12,000.00	\$ -	\$ 12,000.00	100.00%
25-1-71004	COMMUNICATION EQUIPMENT	\$ 8,500.00	\$ -	\$ 8,500.00	100.00%
25-1-71010	EQUIPMENT REPLACEMENT	\$ 8,000.00	\$ -	\$ 8,000.00	100.00%
25-1-71015	HOSE REPLACEMENT	\$ 7,500.00	\$ -	\$ 7,500.00	100.00%
25-1-71138	COMPUTER EXPENSE	\$ 20,000.00	\$ -	\$ 20,000.00	100.00%
25-1-71139	TRAINING EQUIPMENT	\$ 12,000.00	\$ -	\$ 12,000.00	100.00%
	CAPITAL OUTLAY	\$ 124,000.00	\$ 421.29	\$ 123,578.71	99.66%
25-1-90001	CONTINGENCIES	\$ 125,000.00	\$ -	\$ 125,000.00	100.00%
	CONTINGENCY	\$ 125,000.00	\$ -	\$ 125,000.00	100.00%
25-5-92006	ENDING FUND BALANCE	\$ 700,000.00	\$ -	\$ 700,000.00	100.00%
	UNAPPROPRIATED	\$ 700,000.00	\$ -	\$ 700,000.00	100.00%
25-1-91025	TRANSFER OUT (FUND 24)	\$ 14,000.00	\$ 14,000.00	\$ -	0.00%
25-1-91026	TRANSFER OUT (FUND 29)	\$ 110,000.00	\$ 110,000.00	\$ -	0.00%
25-1-91027	TRANSFER OUT (FUND 31)	\$ 46,000.00	\$ 46,000.00	\$ -	0.00%
	TRANSFER OUT	\$ 170,000.00	\$ 170,000.00	\$ -	0.00%
25-1-93001	LEASE PRINCIPAL	\$ 50,825.00	\$ -	\$ 50,825.00	100.00%
25-1-93002	LEASE INTEREST	\$ 2,652.00	\$ -	\$ 2,652.00	100.00%
	DEBT SERVICE	\$ 53,477.00	\$ -	\$ 53,477.00	100.00%
Expense Total		\$ 3,019,727.00	\$ 826,261.69	\$ 2,193,465.31	72.64%

BANK ACCOUNT BALANCE COMPARISON

<u>September 30, 2020</u>		<u>September 30, 2021</u>	
Columbia Bank Checking	\$ 243,380.76	Columbia Bank Checking	\$ 173,459.77
Columbia Bank MM	\$ 113,419.82	Columbia Bank MM	\$ 157,792.96
Local Gov't Pool	\$ 1,041,204.35	Local Gov't Pool	\$ 1,650,432.33
Sub Total	\$ 1,398,004.93	Sub Total	\$ 1,981,685.06
<i>OPERATING BUDGET AHEAD</i>		\$583,680.13	
2015 Bond	\$ 113,620.38	2015 Bond	\$ 89,046.26
Grand Total	\$ 1,511,625.31	Grand Total	\$ 2,070,731.32
OVERALL AHEAD		\$559,106.01	

<u>October 31, 2020</u>		<u>October 31, 2021</u>	
Columbia Bank Checking	\$ 159,470.41	Columbia Bank Checking	\$ 226,882.35
Columbia Bank MM	\$ 134,438.54	Columbia Bank MM	\$ 160,539.50
Local Gov't Pool	\$ 945,049.35	Local Gov't Pool	\$ 1,503,746.98
Sub Total	\$ 1,238,958.30	Sub Total	\$ 1,891,168.83
<i>OPERATING BUDGET AHEAD</i>		\$652,210.53	
2015 Bond	\$ 113,629.69	2015 Bond	\$ 89,046.26
Grand Total	\$ 1,352,587.99	Grand Total	\$ 1,980,215.09
OVERALL AHEAD		\$627,627.10	

<u>November 30, 2020</u>		<u>November 30, 2021</u>	
Columbia Bank Checking	\$ 446,915.80	Columbia Bank Checking	\$ 227,920.78
Columbia Bank MM	\$ 210,273.01	Columbia Bank MM	\$ 234,442.10
Local Gov't Pool	\$ 2,061,607.88	Local Gov't Pool	\$ 2,619,103.95
Sub Total	\$ 2,718,796.69	Sub Total	\$ 3,081,466.83
<i>OPERATING BUDGET AHEAD</i>		\$362,670.14	
2015 Bond	\$ 113,638.26	2015 Bond	\$ 89,046.26
Grand Total	\$ 2,832,434.95	Grand Total	\$ 3,170,513.09
OVERALL AHEAD		\$338,078.14	



SILVERTON FIRE DISTRICT

Report to the Board of Directors
for the Year Ended June 30, 2021

September 23, 2021



Accuity
Where accuracy meets integrity

CERTIFIED PUBLIC ACCOUNTANTS

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

SILVERTON FIRE DISTRICT
Silverton, Oregon

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September 23, 2021

Board of Directors
Silverton Fire District
Silverton, Oregon

We are pleased to present this report related to our audit of the modified cash basis financial statements of the governmental activities and each major fund of Silverton Fire District, Silverton, Oregon, for the year ended June 30, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included, is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

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

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



Board of Directors
Silverton Fire District
Silverton, Oregon

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Silverton Fire District for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 2, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Silverton Fire District are described in Note I to the financial statements. Two new accounting policies were adopted during the year, GASB Statement No. 84, *Fiduciary Activities*, and Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain written representations from management, which are included in the accompanying letter dated September 23, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

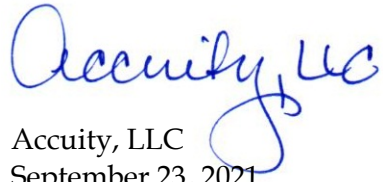
With respect to the supplementary information accompanying the modified cash basis financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements.

We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This report is intended solely for the use of the board of directors and management of Silverton Fire District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive style with a large, looping "A" and "C".

Accuity, LLC
September 23, 2021



September 23, 2021

Board of Directors
Silverton Fire District
Silverton, Oregon 9101

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Silverton Fire District as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered Silverton Fire District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

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

Organizational Structure

The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the District to provide oversight and independent review functions.

Compliance with Oregon Revised Statutes: Public Contracting Requirements

During our audit, we noted that the District did not solicit and retain adequate quotes for one public contract, which is in violation of public contracts and purchasing requirements. We recommend that the District review requirements and implement procedures for solicitation and retention of quotes for public contracts, to prevent future reoccurrences.

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

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive style with a large, stylized "A" and "C".

Accuity, LLC

Recently Issued Accounting Standards
June 30, 2021

New Pronouncements

For the fiscal year ended June 30, 2021, the District implemented the following new accounting standards:

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.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32.*

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 83, *Certain Asset Retirement Obligations* – This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The statement is effective for fiscal years beginning after June 15, 2020 (as amended by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*).

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 June 15, 2022 (as amended by GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*).

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



June 01, 2021

William Miles
Silverton Fire District
819 Railway Street
Silverton, OR 97381

Dear William Miles,

We are pleased to confirm our understanding of the services we are to provide to Silverton Fire District for the year ended June 30, 2021. We will audit the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Silverton Fire District as of and for the year ended June 30, 2021. We have also been engaged to report on supplementary information that accompanies Silverton Fire District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any
2. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any
3. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any

Audit Objectives

The objective of our audit is the expression of opinions as to whether the basic financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and to report on the fairness of the supplementary information referred to above when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the Minimum Standards for Audits of Oregon Municipal Corporations and will include tests of accounting records of Silverton Fire District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Silverton Fire District's financial statements. Our report will be addressed to the governing body of Silverton Fire District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable, assurance about



whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Government or to acts by management or employees acting on behalf of the Government.

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

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

At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the Government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

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

Other Services

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

Management Responsibilities

Management is responsible for designing, implementing and maintaining effective internal controls relevant to the



preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting, (3) that the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized



release of your confidential information to others.

In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

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

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

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

We expect to begin our audit on August 6, 2021, and to issue our report no later than December 31, 2021. Silverton Fire District is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, or travel), will be \$7,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

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

At the conclusion of our audit engagement, we will communicate to the governing body, who we have determined to be those charged with governance, the following significant findings from the audit:

- Our view about the qualitative aspects of the Government's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and



relevant to the governing body regarding their oversight of the financial reporting process;

- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures, if any;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence with management.

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

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

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

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

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure. The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

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

Very truly yours,

Accuity, LLC

Kori Sarrett

Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Silverton Fire District



William Miles

William Miles, Fire Chief

06/03/2021

Date



Silverton Rural Fire Protection District #2

Proudly Volunteering Since 1883

819 Rail Way NE
Silverton, OR 97381

(503) 873-5328
Fax (503) 873-2805

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

This representation letter is provided in connection with your audit of the modified cash basis financial statements of Silverton Fire District, which comprise the respective financial position of the governmental activities, each major fund, and the remaining fund information as of June 30, 2021, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with 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.

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

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 1, 2021, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the District required by the modified cash basis of accounting to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.
7. All events subsequent to the date of the financial statements and for which the modified cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of signature of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

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

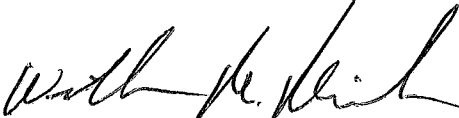
14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any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

District-Specific

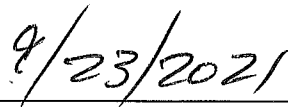
19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us, if applicable.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if applicable.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal contractual provisions for reporting specific activities in separate funds.

26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements include all component units, as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
34. The financial statements properly classify all funds and activities.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Special and extraordinary items are classified and reported, if applicable.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. The policy determines the fund balance classifications for financial statement purposes.
46. With respect to the supplementary information:
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe this information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.



Fire Chief



Date

SILVERTON FIRE DISTRICT
 Summary of Unadjusted Differences
 06/30/2021

Description	Assets	Liabilities	Revenues	Expenses	Equity
To adjust interest expense to actual (zero net effect)					
General Fund					
Lease interest	\$ -	\$ -	\$ -	\$ (2,926)	\$ -
LGIP fees	\$ -	\$ -	\$ -	\$ 2,926	\$ -

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Silverton Fire District

Board Policy # 502

LOSS PREVENTION & SAFETY

Date Originated: September 12, 1989

Revised: November 10, 2020

Reviewed: November 10, 2020

The safety and health of all volunteers, fulltime paid staff and members of the Board of Directors are a shared goal of all who work for this district. The district's policy is that all volunteers, fulltime paid staff and members of the Board of Directors share responsibility for taking reasonable steps to engender a safe and healthful workplace.

The district has a safety committee consisting of volunteers and fulltime paid staff. The goal of the committee is to assist in identifying hazards and unsafe work practices, mitigating obstacles to accident prevention, and evaluating the district's safety program.

The district expects all volunteers, fulltime paid staff and members of the Board of Directors to participate in the following LCP efforts by:

- Striving to achieve zero accidents and injuries;
- Taking reasonable steps to improve safety and health policies and procedures at the district;
- Assisting loss control efforts aimed at identifying and mitigating industrial hygiene and/or safety hazards;
- Identifying reasonable and appropriate mechanical and physical safeguards;
- Conducting reasonable safety and health inspections;
- Training workers as needed in safe work practices and procedures;
- Identifying and providing personal protective equipment (PPE) as appropriate to specific job tasks and training employees in proper care and use of PPE;
- Using appropriate PPE;
- Reporting hazards, unsafe work conditions, and on the job near misses/accidents;
- Assisting in the investigation into the cause of on the job injuries, and in the identification of reasonable methods to prevent similar occurrences;
- Supervising workers in safe work practices
- Enforcing applicable safe work rules
- Disciplining and retraining workers that fail to work safely
- Participating in and supporting safety committee activities

- Reviewing the district's safety and health program annually or as needed

Because Board Policies is used administratively, i.e.: purchasing, budgeting, health care benefits, etc., they do not address the bullet points as listed in this Loss Control Program. Operational Guidelines have been established to ensure that the Loss Control Program is followed. These Operational Guidelines are periodically reviewed and changes are made if needed or required by local, state or federal law.

Silverton Fire District
Board Policy # 505

COURT ORDERED COMMUNITY SERVICE

Date Originated: September 11, 2001
Revised: November 11, 2003
Reviewed: November 10, 2020

PURPOSE

The purpose of this policy is to provide a guideline for the staff of the Silverton Fire District to integrate person(s) who have been assigned Community Service by local judiciatures so they can obtain the requirements set forth by the court without compromising the integrity of the Silverton Fire District or the safety of the staff and volunteers.

AUTHORITY

The Fire Chief or his/her designee will have the authority to accept or deny any request for community service under the guidelines set forth in this policy.

GUIDELINES

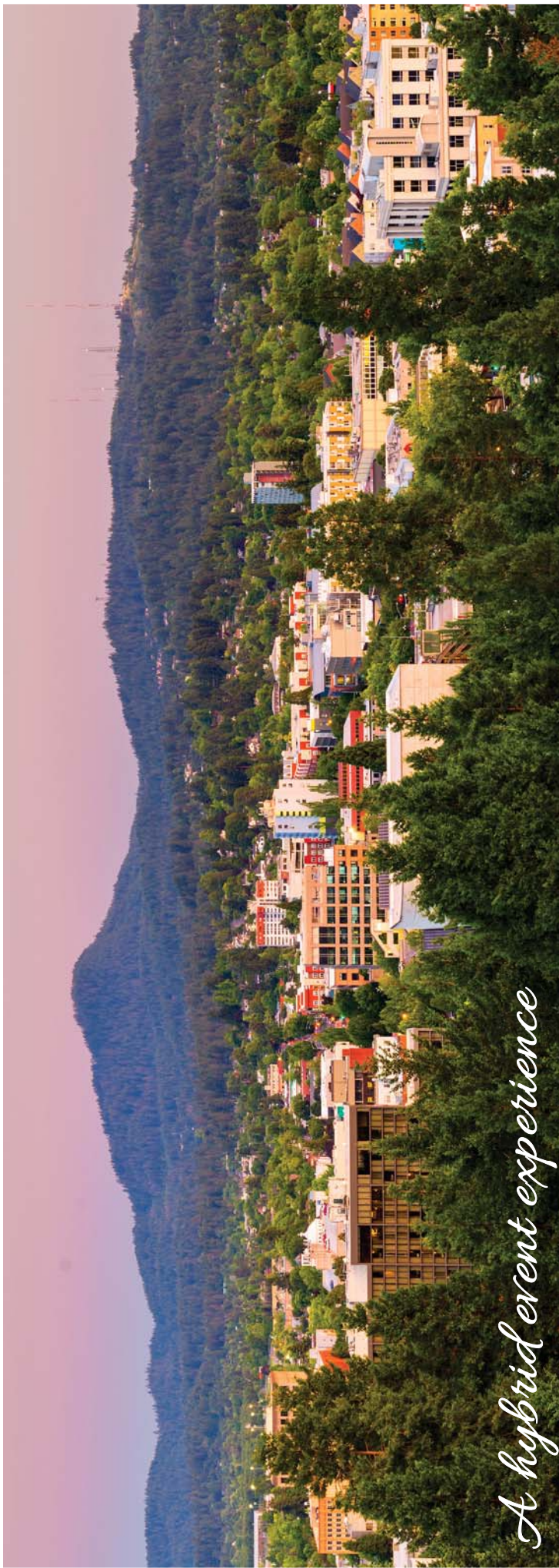
After a request of community service has been obtained from an individual or by the representative of the courts, a date and time shall be set for an interview of the person(s) requesting to complete required community service time. The interview shall consist of the following:

- (a) Name of person(s) that have requested community service.
- (b) All documents from the courts pertaining to community service.
- (c) Reason for community service.
- (d) Number of hours of community service to be served and arrangements of time(s) and date(s) to complete the requirements of community service.
- (e) Proof of Insurance coverage information for the person(s) that need to complete community service.

For the protection of the Silverton Fire District, employees, and volunteers, all requests for community service will be denied if the reason for community service is of a nature of theft, violence, arson, or the need for detailed supervision of any kind. The Silverton Fire District will not be responsible for or provide insurance coverage while person(s) are

within the court ordered community service program through the Silverton Fire District. The Fire Chief or his/her designee may terminate any person(s) community service request at any time if it is not in the best interest of the Fire District or the general intent of the community service program. Person(s) requesting community service must comply with all the above guidelines or the request for community service will be denied.

FEBRUARY 10-13 | THE GRADUATE HOTEL | EUGENE, OR



A hybrid event experience

SDAO
SPECIAL DISTRICTS
ASSOCIATION OF OREGON

2022 Annual
CONFERENCE

We Hope You Join us!

Register now for the 2022 SDAO Annual Conference! This year's hybrid event will offer the opportunity to attend either in person or virtually, with all sessions recorded and made available to all attendees after the event. If you miss a session or want to rewatch a session, we've got you covered! All recordings will be available on the virtual platform and conference app.

We invite you to join us in beautiful Eugene, Oregon at the Graduate Hotel for the can't-miss event of the year for special district representatives. Whether you are a board member, manager, staff person, volunteer – or someone who works with special districts, we have something for you. From 20 educational sessions and multiple opportunities for interacting with colleagues through business meetings, caucus meetings, networking receptions and more, you will want to be sure to join us from February 10th to the 13th in Eugene.

Due to state mandated COVID-19 restrictions, masks, face coverings, or face shields will be required at the conference. If you are unwilling or unable to wear a mask, face covering, or face shield, we encourage you to participate as a virtual attendee.

How to Register

Registration is now open and available online through our conference registration website. Please visit <https://cvent.me/M7d580> to register and for more information including session descriptions, speaker information, and more. **Limited onsite spots are available so we encourage you to register soon.** Please contact SDAO Member Services at 800-285-5461 or memberservices@sdao.com with any questions or concerns.

<https://cvent.me/M7d580>

Registration Rates for SDAO Members & SDIS Agents

Onsite <i>(at the Graduate Eugene)</i>	Virtual <i>(on the CVENT AttendeeHub platform and app)*</i>
Pre-Conference Session (Full Day): \$85	Pre-Conference Session (Full Day): \$35
Pre-Conference Session (Half Day): \$50	Pre-Conference Session (Half Day): \$20
One Day Only Experience (Friday OR Saturday): \$140	Full Virtual Experience (Friday and Saturday): \$75
Full Onsite Experience (Includes Thursday evening to Sunday morning): \$230	

Registration costs will be an additional \$100 for non-member districts or non-SDIS agents.

***Disclaimer: Not all sessions may be available live. However, all sessions will be recorded and posted to the virtual platform and app at the conclusion of the conference.**

Conference Platform & App

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

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

(The information in this packet is subject to change.)



Friday

CONFERENCE HIGHLIGHTS

Available to
Virtual Attendees



KEYNOTE ADDRESS: BY LOU RADJA - Dancing in the Rain: Thriving in Challenging Times



There is no doubt about it, we are living in unprecedented and challenging times. We are currently experiencing a relentless and unforgiving global health pandemic that has claimed countless lives and completely turned the world upside down. The great steps we are all taking in response to the pandemic are not without side effects; isolation, stress, health challenges, mental health issues. Dancing in the Rain is a great opportunity for us to come together as SDAO family, hold space and unpack proven strategies to help us turn adversity into advantage, fill our own cup through self-care, be there for our communities who need us even more, and thrive!

CAUCUS MEETINGS & SDAO BOARD MEMBER NOMINATIONS

Separate caucus meetings are scheduled for fire, irrigation, park and recreation, ports, sanitary, water, and at-large districts. This is an opportunity to meet with peers to conduct caucus business, discuss current legislative issues, and make nominations for vacant SDAO board member positions. Due to technical constraints, the caucus meetings will **not** have a virtual option and will only be available in person. To make a nomination or vote on an open board seat, you must attend the meeting in person.



IN-PERSON & VIRTUAL TRADE SHOW

Special districts have a multitude of service needs and product requirements that our exhibitors can meet. At Friday's Exhibitor Trade Show, providers will showcase their products and services both at the Graduate Eugene and on our conference platform in the virtual showroom.

EXHIBITOR RECEPTION

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

Saturday



ANNUAL BUSINESS MEETING & BOARD MEMBER ELECTIONS

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

Note: Virtual attendees will be able view the live-stream of the meeting, however only in-person attendees will be allowed to nominate individuals or vote on association business.

AWARDS BANQUET & ENTERTAINMENT

The SDAO Awards Program gives recognition to member districts for accomplishments which allow them to provide better services to the public and honors individuals who have contributed substantially to the improvement and successful operation of their organization. Award videos will be available to watch on the platform. Join us after the banquet for the Jeff & Rhiannon Dueling Piano Show!

Sunday

BREAKFAST & RAFFLE DRAWING

Stick around on Sunday morning for breakfast and dozens of great prizes from our vendors and members that we will be raffling off to our conference attendees.



SDAO EDUCATION PROGRAMS

SDAO Academy

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

Board Leadership Programs

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

SDAO/OFDDA Fire District Directors Academy

This education program is for fire district directors.

SDAO Board Leadership Academy

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



Learn more about our professional and board member development programs on our website at www.sdao.com/sdao-programs-services.



CONFERENCE SCHEDULE

Pre-Conference - Thursday, February 10th, 2022				Credits			
TIME	VIRTUAL	SESSION TITLE	SPEAKER(S)	SDAO Academy	Fire District	Insurance CE	SHRM
7am - 5pm		Registration Desk Open					
7:30am		Breakfast					
8am - noon		Budget and Finance 101: An Overview for District Officials	Rob Moody, Marina+Co.	5	Module 2		
8:30am - 4pm		Board Duties and Responsibilities	George Dunkel, SDAO & Eileen Eakins, Northwest Local Government Legal Advisors, LLC	15	Module 1 & 2	Module 1 & 2	
9am - noon		Hot Topics in Risk Management	Troy DeYoung, SDAO and Dave Mims, VC3	10		3	3
noon - 1pm		Lunch					
1 - 4:30pm		Emotional Intelligence for Leaders	Deborah Jeffries, HR Answers	10			3.5
5 - 6:30pm		Welcoming Reception					

*Note: Insurance CE credits have been applied for and are pending approval.

Conference - Friday, February 11th, 2022

Credits

TIME	VIRTUAL	SESSION TITLE	SPEAKER(S)			Insurance CE*	SHRM
7:30am - 5pm		Registration Desk Open					
7:30am - 6pm		Exhibitor Trade Show					
7:30 - 8:30am		Breakfast					
7:30 - 8:30am		Virtual Exhibitor Trade Show					
10 - 10:30am							
12 - 1:30pm							
3 - 3:30pm							
8:30 - 10am		Welcome and Keynote Address	Lou Radja				
10 - 10:30am		Morning Break					
10:30am - noon		Concurrent Sessions					
		Public Meetings & Executive Sessions	Eileen Eakins, Northwest Local Government Legal Advisors, LLC	2.5		1	
		Cybersecurity Trends and Best Practices	Michael Nougouier, Eide Bailly	5		1	1.5
		Employee Privacy/Confidentiality & Use of Social Media	Liani Reeves & John Stellwagen, Bullard Law	5		1	1.5
		Fake News: How to Plan for It, How to Combat It	Mac Clemmens, Streamline & Sloane Dell'Orto, Districts Forward	5			
noon - 1:30pm		Lunch Break					
1:30 - 3pm		Concurrent Sessions					
		Public Records Overview & Update	Todd Albert, State of Oregon	2.5	Module 2	1	
		OR-OSHA Update	Renee Stapleton, OR-OSHA			1	1.5
		Employment Law Updates	Monica Harrison, SDAO & Laurie Grenya, HR Answers			1	1.5
		Relationship Building with Your Legislators	Frank Stratton & Mark Landauer, SDAO & Cole Karr, CSDA				
3 - 3:15pm		Afternoon Break					
3:15 - 5pm		District Caucus Meetings	Caucus Chair				
		Fire Caucus	Ben Stange				
		Irrigation Caucus	Brent Stevenson				
		Park and Recreation Caucus	Jennifer Holland				
		Ports Caucus	Michele Bradley				
		Sanitary Caucus	Nick Bakke				
		Water Caucus	Todd Heidgerken				
		At-Large Caucus	Kathy Kleczek				
5 - 6pm		Exhibitor Reception					

Conference - Saturday, February 12th, 2022

		Credits			
TIME	VIRTUAL	SESSION TITLE	SPEAKER(S)	SDAO CREDIT	SHRM
7am - 6pm		Registration Desk Open			
7:30 - 8:30am		Breakfast			
7:30 - 8:30am		Virtual Exhibitor Trade Show			
10 - 10:30am					
12 - 1:30pm					
3 - 3:30pm					
8:30 - 10am		Concurrent Sessions			
		Recruiting Board Members for Special Districts	Dan Olsen, SDAO		
		Five Functions That Drive Team Success	David Aranda, BHI Management Consulting		1.5
		It All Started With a Wreck...	SDAO Speaker Panel		1.5
		Executive Director/ General Manager Performance Evaluation	Laurie Grenya, HR Answers	Module 4	1.5
10 - 10:30am		Morning Break			
10:30am - noon		Concurrent Sessions			
		Refocusing Strategic Planning	Brian Stewart, Clackamas Fire District #1	5	1.5
		Disaster Preparedness and Building Resilient Systems	Stephen Richardson and Stan Thomas, Oregon Office of Emergency Management	5	1.5
		Evaluating ADA & Religious Accommodation in the Age of COVID	Dee Rubanoff & Chandra Hatfield, Peck Rubanoff and Hatfield PC	5	1.5
		Consulting Services Roundtable	SDAO Consulting Services Team		
noon - 1:30pm		Lunch Break			
1:30 - 3pm		Concurrent Sessions			
		Risk Management – Back to Basics	Greg Jackson, SDAO	Module 3	1.5
		Good Termination Gone Bad	Teri Drago & Ron Downs, SDAO	Module 4	1.5
		Board Chair Basics: How to Run an Effective Board	Carrie Connelly, Mark Wolf & Ross Williamson, Local Government Law Group	Module 4	1.5
		Legislative Summary	Hasina Wittenberg and Mark Landauer, SDAO	Module 1	
3 - 3:15pm		Afternoon Break			
3:15 - 4:30pm		Annual Business Meeting & Board Elections			
6 - 8pm		Awards Banquet			
8 - 9:30pm		Entertainment: Dueling Pianos with Jeff & Rhiannon			

**Note: Insurance CE credits have been applied for and are pending approval.*

Hotel Information

Graduate Eugene

66 E 6th Ave. | Eugene, Oregon

* Rates and availability subject to change. Room block may expire if sold out before reservation deadline. Room block rate expires January 10th.

Per Diem Rate (\$109+tax/night)

- Group Code: **SDAO0222**
- Group Booking Link: <https://bit.ly/3FNC09Z>

Regular Room Block Rate (\$149+tax/night)

- Group Code: **SDAOT0222**
- Group Booking Link: <https://bit.ly/3oW71Cc>



BOARD MEMBER ELECTIONS

Expiring positions on the SDAO Board of Directors will be open for election at the Annual Business Meeting on Saturday, February 12th. Due to technical constraints, the caucus meetings will **not** have a virtual option and will only be available in person. To make a nomination or vote on an open board seat, you must attend the meeting in person.



Positions open for nomination and the current representatives include:

FIRE

- Ben Stange; Polk County Fire District #1

IRRIGATION

- Brent Stevenson; Santiam Water Control District

SANITARY

- Nick Bakke; Rogue Valley Sewer Services

AT-LARGE

- Scott Stanton; Umatilla County Fire District #1
- Adam Denlinger; Seal Rock Water District

TRUE AT-LARGE (Not from Big Six*)

- MaryKay Dahlgreen; Lincoln County Library District

Board members are elected for two-year terms extending from July 1, 2021 through June 30, 2023.

* Big six districts include fire, irrigation, park and recreation, ports, sanitary, and water.



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SPECIAL DISTRICTS
ASSOCIATION OF OREGON

2022 Annual
CONFERENCE