

BOARD OF Directors
Hoskins-Kings Valley Rural Fire Protection District
P.O. Box 116
Philomath, Oregon 97370
(541) 929-2111

HKV-RFPD Board Minutes

Location: HKV Station 1 – 38101 Kings Valley Hwy 223 – Approved 4-17-2024

| | |
|------------------|--|
| Date/Time | March 20, 2024 Location Fire Station |
| Chair | Ted Baker Minutes taken by Shelley Olson |
| Present | <p>Board: Ted Baker,</p> <p style="text-align: right;">Absent:</p> <p>Evelyn Hukari, John Madsen, Celia Felsenberg, Shelley Olson</p> <p>Staff: Adam Ryan</p> <p>Community</p> <p>Member: Ivan Vierra</p> |

| Agenda | Who | Discussion |
|-----------------------------------|---------------|--|
| Item | | |
| Chair Welcome: | Ted Baker | Call to Order at 7:04 pm |
| Secretary Report | Shelley Olson | Approval of agenda Motion to approve by Shelley; Second by John. MPU Approval of minutes Motion to approve by Evelyn; Second by John. MPU |

| | | |
|-------------------------|-------------|---|
| Treasurer Report | John Madsen | Financial report attached. Discussion regarding accounting questions Zoom account to be renewed |
| EMT Report | Adam Ryan | |
| Chief Report | Adam Ryan | Reports attached Gutter repaired on building |
| Old Business | All | Ivan to build a kiosk based on the kiosk at Ft. Hoskins with a 5 foot display board covered with ¼ inch cork board and a standing seam roof. Ivan to order materials to be delivered. Ivan is donating his labor for this project. Estimated time of completion at the end of April 2024. |
| - | | |

BOARD OF Directors
Hoskins-Kings Valley Rural Fire Protection District
P.O. Box 116
Philomath, Oregon 97370
(541) 929-2111

| | | |
|---------------------|-----|--|
| New Business | All | Natural Hazards Mitigation Plan to be adopted and approved at next board meeting Not ready to cancel Peak website at this time Evelyn has calculated Payroll projection for the SAIF paperwork Property Tax projection of a 3% increase according to Benton County WHA Insurance projected to increase by 6% to 18% in insurance costs Budget Committee meeting on April 17, 2024 at 6pm |
| Closing | All | Meeting adjourned by Ted at 8:40 pm Next meeting Date: April 17, 2024 at 6pm |

Actions

- Shelley to contact Philomath News about being the newspaper of record for the Budget Meeting notice
- Evelyn to send calculated Payroll and FTE projections to WHA insurance
- Evelyn and Adam to speak with Jackie regarding the Budget Meeting

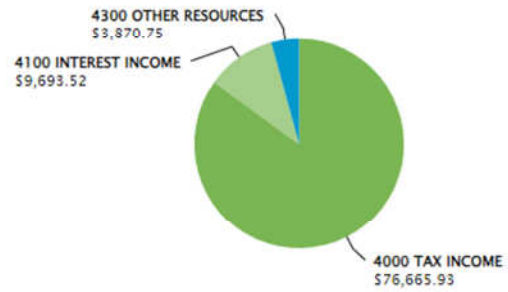
My Income



This Fiscal Year-to-date

Total: \$90,230.20

Profit and Loss



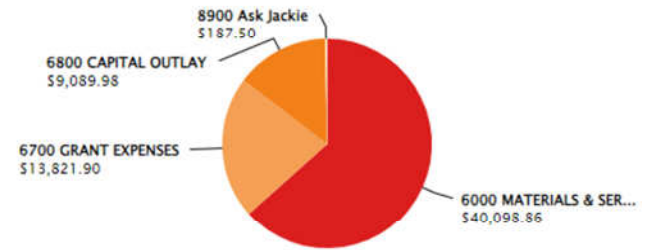
My Expenses



This Fiscal Year-to-date

Total: \$63,198.24

Profit and Loss

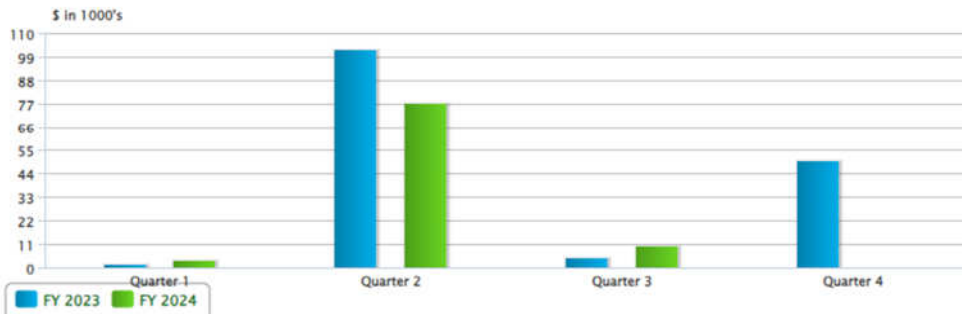


Previous Year Income Comparison



Quarterly

All Accounts

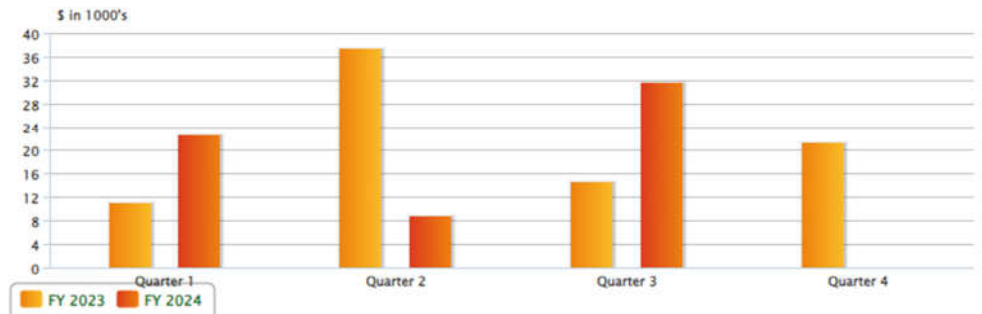


Previous Year Expense Comparison



Quarterly

All Accounts



Hoskins Kings Valley Rural Fire Protection District

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

July 2023 - March 2024

| | TOTAL | | | |
|-------------------------------------|--------------------|---------------------|----------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 4000 TAX INCOME | | | | |
| 4010 Property Tax Income-Current | 76,665.93 | 75,400.00 | 1,265.93 | 101.68 % |
| 4020 Property Tax Income - Prior | | 1,000.00 | -1,000.00 | |
| Total 4000 TAX INCOME | 76,665.93 | 76,400.00 | 265.93 | 100.35 % |
| 4100 INTEREST INCOME | | | | |
| 4110 Interest-LGIP | 9,693.52 | 4,200.00 | 5,493.52 | 230.80 % |
| Total 4100 INTEREST INCOME | 9,693.52 | 4,200.00 | 5,493.52 | 230.80 % |
| 4300 OTHER RESOURCES | | | | |
| 4310 General Donations | 100.00 | 1,000.00 | -900.00 | 10.00 % |
| 4320 Grants, Levies, Etc. | 3,770.75 | 10,000.00 | -6,229.25 | 37.71 % |
| Total 4300 OTHER RESOURCES | 3,870.75 | 11,000.00 | -7,129.25 | 35.19 % |
| 4900 Cash Carryover (Budget only) | | 10,000.00 | -10,000.00 | |
| Total Income | \$90,230.20 | \$101,600.00 | \$ -11,369.80 | 88.81 % |
| GROSS PROFIT | \$90,230.20 | \$101,600.00 | \$ -11,369.80 | 88.81 % |
| Expenses | | | | |
| 6000 MATERIALS & SERVICES | | | | |
| 6100 ADMIN EXPENSES | | | | |
| 6105 Insurance/ Bonds | 12,043.00 | 0.00 | 12,043.00 | |
| 6110 Legal & Audit | 50.36 | 0.00 | 50.36 | |
| 6115 Accounting | 2,340.99 | 0.00 | 2,340.99 | |
| 6120 Contract Services | 812.92 | 0.00 | 812.92 | |
| 6125 Medical Director Fee | 100.00 | | 100.00 | |
| 6130 Office Supplies | 534.47 | 0.00 | 534.47 | |
| Total 6100 ADMIN EXPENSES | 15,881.74 | 22,500.00 | -6,618.26 | 70.59 % |
| 6200 EMS Supplies | 114.73 | 3,800.00 | -3,685.27 | 3.02 % |
| 6250 Uniforms & PPE | 2,315.72 | 9,600.00 | -7,284.28 | 24.12 % |
| 6300 Fire Support | | 9,000.00 | -9,000.00 | |
| 6310 Turnouts | | 7,499.97 | -7,499.97 | |
| Total 6300 Fire Support | | 16,499.97 | -16,499.97 | |
| 6400 Communications | | 2,250.00 | -2,250.00 | |
| 6450 Travel & Training | 114.00 | 2,000.00 | -1,886.00 | 5.70 % |
| 6500 INTER-GOVT AGENCY | | | | |
| 6510 911 Cost Share | | 0.00 | 0.00 | |
| 6520 Philomath Fire Contract | 9,125.00 | 0.00 | 9,125.00 | |
| Total 6500 INTER-GOVT AGENCY | 9,125.00 | 0.00 | 9,125.00 | |
| 6600 FIRE HALL | | | | |
| 6610 UTILITIES | | | | |
| 6611 Electricity | 1,827.22 | 0.00 | 1,827.22 | |
| 6612 Propane | 140.00 | 0.00 | 140.00 | |
| 6613 Phone & Internet | 1,100.86 | 0.00 | 1,100.86 | |
| Total 6610 UTILITIES | 3,068.08 | 0.00 | 3,068.08 | |

Hoskins Kings Valley Rural Fire Protection District

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

July 2023 - March 2024

| | TOTAL | | | |
|--|--------------------|----------------------|----------------------|------------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 6620 Maintenance | 881.64 | 0.00 | 881.64 | |
| Total 6600 FIRE HALL | 3,949.72 | 8,000.00 | -4,050.28 | 49.37 % |
| 6650 VEHICLE & EQUIP | | 5,000.00 | -5,000.00 | |
| 6651 Vehicle Maintenance | 6,485.02 | 0.00 | 6,485.02 | |
| 6652 Major Vehicle Repairs | | 4,000.00 | -4,000.00 | |
| 6655 Equip Maintenance | 0.00 | 200.00 | -200.00 | 0.00 % |
| 6656 Equip Testing | 850.00 | 200.00 | 650.00 | 425.00 % |
| 6657 Radio Maintenance | 1,285.50 | 3,000.00 | -1,714.50 | 42.85 % |
| Total 6650 VEHICLE & EQUIP | 8,620.52 | 12,400.00 | -3,779.48 | 69.52 % |
| Total 6000 MATERIALS & SERVICES | 40,121.43 | 77,049.97 | -36,928.54 | 52.07 % |
| 6700 GRANT EXPENSES | | | | |
| 6710 OSFM FIREFIGHTER \$35k | | 26,250.03 | -26,250.03 | |
| 6711 Firefighter Wages | 11,198.75 | | 11,198.75 | |
| 6712 Firefighter PR Taxes | 1,164.03 | | 1,164.03 | |
| 6714 Payroll Processing | 632.96 | | 632.96 | |
| Total 6710 OSFM FIREFIGHTER \$35k | 12,995.74 | 26,250.03 | -13,254.29 | 49.51 % |
| 6720 OSFM EDUCATION \$10k | | 10,000.00 | -10,000.00 | |
| 6721 Website Services | 826.16 | | 826.16 | |
| Total 6720 OSFM EDUCATION \$10k | 826.16 | 10,000.00 | -9,173.84 | 8.26 % |
| Total 6700 GRANT EXPENSES | 13,821.90 | 36,250.03 | -22,428.13 | 38.13 % |
| 6800 CAPITAL OUTLAY | | | | |
| 6810 RESERVE FUND PROJECTS | | | | |
| 6811 Bay Doors Concrete Apron | 9,089.98 | 10,000.00 | -910.02 | 90.90 % |
| Total 6810 RESERVE FUND PROJECTS | 9,089.98 | 10,000.00 | -910.02 | 90.90 % |
| 6890 Interfund Transfers Out | | 7,000.00 | -7,000.00 | |
| Total 6800 CAPITAL OUTLAY | 9,089.98 | 17,000.00 | -7,910.02 | 53.47 % |
| Total Expenses | \$63,033.31 | \$130,300.00 | \$ -67,266.69 | 48.38 % |
| NET OPERATING INCOME | \$27,196.89 | \$ -28,700.00 | \$55,896.89 | -94.76 % |
| Other Income | | | | |
| 7900 Interfunds Transfer Offset | | 7,000.00 | -7,000.00 | |
| Total Other Income | \$0.00 | \$7,000.00 | \$ -7,000.00 | 0.00% |
| Other Expenses | | | | |
| 7800 Contingency | | 4,000.00 | -4,000.00 | |
| Total Other Expenses | \$0.00 | \$4,000.00 | \$ -4,000.00 | 0.00% |
| NET OTHER INCOME | \$0.00 | \$3,000.00 | \$ -3,000.00 | 0.00% |
| NET INCOME | \$27,196.89 | \$ -25,700.00 | \$52,896.89 | -105.82 % |

Hoskins Kings Valley Rural Fire Protection District

Profit and Loss Detail

March 14 - April 9, 2024

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | SPLIT | AMOUNT | BALANCE |
|--|------------------|------|------------------------------|---|--|-------------------|----------|
| Ordinary Income/Expenses | | | | | | | |
| Income | | | | | | | |
| 4100 INTEREST INCOME | | | | | | | |
| 4110 Interest-LGIP | | | | | | | |
| 03/29/2024 | Deposit | | LGIP Fees | | 1110 LGIP FUNDS:General Funds | 1,258.12 | 1,258.12 |
| Total for 4110 Interest-LGIP | | | | | | \$1,258.12 | |
| Total for 4100 INTEREST INCOME | | | | | | \$1,258.12 | |
| Total for Income | | | | | | \$1,258.12 | |
| Expenses | | | | | | | |
| 6000 MATERIALS & SERVICES | | | | | | | |
| 6100 ADMIN EXPENSES | | | | | | | |
| 6110 Legal & Audit | | | | | | | |
| 04/08/2024 | Check | 4548 | Philomath News LLC | Posting the public budget meeting. inv 2023-231 | 1010 OPERATING CHECKING:Checking-1288 | 44.00 | 44.00 |
| Total for 6110 Legal & Audit | | | | | | \$44.00 | |
| 6115 Accounting | | | | | | | |
| 04/03/2024 | Check | bp | Get Organized, LLC | | 1010 OPERATING CHECKING:Checking-1288 | 100.00 | 100.00 |
| Total for 6115 Accounting | | | | | | \$100.00 | |
| 6120 Contract Services | | | | | | | |
| 03/21/2024 | Expense | | Active 911 Inc | annual subscription | 1020 OPERATING CHECKING:Citizens Checking 4224 | 157.50 | 157.50 |
| Total for 6120 Contract Services | | | | | | \$157.50 | |
| 6130 Office Supplies | | | | | | | |
| 04/05/2024 | Expense | | Safeway | ice cream | 1020 OPERATING CHECKING:Citizens Checking 4224 | 9.98 | 9.98 |
| Total for 6130 Office Supplies | | | | | | \$9.98 | |
| Total for 6100 ADMIN EXPENSES | | | | | | \$311.48 | |
| 6250 Uniforms & PPE | | | | | | | |
| 03/28/2024 | Check | 4549 | Seawestern | PPE, personnel outfitting | 1010 OPERATING CHECKING:Checking-1288 | 1,834.00 | 1,834.00 |
| Total for 6250 Uniforms & PPE | | | | | | \$1,834.00 | |
| 6450 Travel & Training | | | | | | | |
| 03/28/2024 | Check | 4550 | Lee Montgomery | EMT Prep | 1010 OPERATING CHECKING:Checking-1288 | 39.00 | 39.00 |
| Total for 6450 Travel & Training | | | | | | \$39.00 | |
| 6600 FIRE HALL | | | | | | | |
| 6610 UTILITIES | | | | | | | |
| 6611 Electricity | | | | | | | |
| 03/22/2024 | Check | BP | Cpi Bill Consumers | | 1010 OPERATING CHECKING:Checking-1288 | 269.28 | 269.28 |
| Total for 6611 Electricity | | | | | | \$269.28 | |
| 6612 Propane | | | | | | | |
| 03/22/2024 | Check | 4543 | CoEnergy | Commercial Propane and Regulatory Fee | 1010 OPERATING CHECKING:Checking-1288 | 70.00 | 70.00 |
| Total for 6612 Propane | | | | | | \$70.00 | |
| 6613 Phone & Internet | | | | | | | |
| 03/20/2024 | Check | bp | Pioneer Telephone | | 1010 OPERATING CHECKING:Checking-1288 | 111.91 | 111.91 |
| 04/03/2024 | Check | PB | Peak Internet | | 1010 OPERATING CHECKING:Checking-1288 | 10.95 | 122.86 |
| Total for 6613 Phone & Internet | | | | | | \$122.86 | |
| Total for 6610 UTILITIES | | | | | | \$462.14 | |
| Total for 6600 FIRE HALL | | | | | | \$462.14 | |
| 6650 VEHICLE & EQUIP | | | | | | | |
| 6651 Vehicle Maintenance | | | | | | | |
| 03/29/2024 | Check | 4547 | Benton County Public Works | Ref: 541 service. 1991 INTERNATIONAL 4900 | 1010 OPERATING CHECKING:Checking-1288 | 5,869.01 | 5,869.01 |
| Total for 6651 Vehicle Maintenance | | | | | | \$5,869.01 | |
| Total for 6650 VEHICLE & EQUIP | | | | | | \$5,869.01 | |
| Total for 6000 MATERIALS & SERVICES | | | | | | \$8,515.63 | |
| 6700 GRANT EXPENSES | | | | | | | |
| 6710 OSFM FIREFIGHTER \$35k | | | | | | | |
| 6714 Payroll Processing | | | | | | | |
| 03/22/2024 | Check | 4544 | Oregon Employment Department | | 1010 OPERATING CHECKING:Checking-1288 | 15.52 | 15.52 |
| Total for 6714 Payroll Processing | | | | | | \$15.52 | |
| Total for 6710 OSFM FIREFIGHTER \$35k | | | | | | \$15.52 | |
| 6720 OSFM EDUCATION \$10k | | | | | | | |
| 6721 Website Services | | | | | | | |
| 03/19/2024 | Expense | | GoDaddy | | 1020 OPERATING CHECKING:Citizens Checking 4224 | 20.16 | 20.16 |
| Total for 6721 Website Services | | | | | | \$20.16 | |
| Total for 6720 OSFM EDUCATION \$10k | | | | | | \$20.16 | |
| Total for 6700 GRANT EXPENSES | | | | | | \$35.68 | |

Hoskins Kings Valley Rural Fire Protection District

Profit and Loss Detail

March 14 - April 9, 2024

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | SPLIT | AMOUNT | BALANCE |
|---------------------------|---------------------|-----|------|------------------|-------|-------------------|---------|
| Total for Expenses | | | | | | \$8,551.31 | |

Hoskins Kings Valley Rural Fire Protection District

Profit and Loss Detail

March 14 - April 9, 2024

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | SPLIT | AMOUNT | BALANCE |
|-------------------|------------------|-----|------|------------------|-------|---------------------|---------|
| Net Income | | | | | | \$ -7,293.19 | |

Hoskins Kings Valley RFPD

3 Balance Sheet

As of March 31, 2024

| | TOTAL | | |
|--|--------------------|-------------------------|------------------|
| | AS OF MAR 31, 2024 | AS OF FEB 29, 2024 (PP) | CHANGE |
| ASSETS | | | |
| Current Assets | | | |
| Bank Accounts | | | |
| 1000 OPERATING CHECKING | 0 | 0 | 0 |
| 1010 Checking-1288 | 18,260 | 29,579 | -11,320 |
| 1020 Citizens Checking 4224 | 3,816 | 1,057 | 2,759 |
| Total 1000 OPERATING CHECKING | 22,075 | 30,637 | -8,561 |
| 1100 LGIP FUNDS | | | |
| 1110 General Funds | 110,204 | 107,580 | 2,624 |
| 1120 Facilities Reserve | 28,080 | 28,080 | 0 |
| 1130 Vehicles & Equip Reserve | 104,590 | 104,590 | 0 |
| 1140 Training & Outfitting Reserve | 74,337 | 74,337 | 0 |
| Total 1100 LGIP FUNDS | 287,211 | 284,587 | 2,624 |
| Total Bank Accounts | \$309,287 | \$315,224 | \$ -5,937 |
| Total Current Assets | \$309,287 | \$315,224 | \$ -5,937 |
| TOTAL ASSETS | \$309,287 | \$315,224 | \$ -5,937 |
| LIABILITIES AND EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Other Current Liabilities | | | |
| 2500 PAYROLL LIABILITY | 0 | 0 | 0 |
| 2520 Payroll Tax Liability | -3 | -3 | 0 |
| Total 2500 PAYROLL LIABILITY | -3 | -3 | 0 |
| Total Other Current Liabilities | \$ -3 | \$ -3 | \$0 |
| Total Current Liabilities | \$ -3 | \$ -3 | \$0 |
| Total Liabilities | \$ -3 | \$ -3 | \$0 |
| Equity | | | |
| 3100 Offset General Obligation Bonds | 15,000 | 15,000 | 0 |
| 3300 Retained Earnings | 267,093 | 267,093 | 0 |
| Net Income | 27,197 | 33,134 | -5,937 |
| Total Equity | \$309,290 | \$315,227 | \$ -5,937 |
| TOTAL LIABILITIES AND EQUITY | \$309,287 | \$315,224 | \$ -5,937 |

HKV RFPD Chief Report March 20, 2024

Calls this period

Feb 28 - Medical - Heart Problems - Mary responded with Philomath and Corvallis. Patient was transported to Good Sam.

Mar 12 - Lift Assist - Daniel and Mark responded.

Mar 15 - Lift Assist - Daniel, Mary and Lee responded.

PFR drills this period

Feb 27 - Transitional Attack - Adam and Daniel

Mar 3 - Live fire exercise preparation - Adam

Training

Lee, Laura and Nick are attending the EMR class at Philomath which should conclude at the end of March.

The dates for Fire Academy are being finalized and will run through June.

All volunteers have been asked to get their biannual physicals at the Corvallis Clinic Occupational Medicine.

Equipment

A technician from LN Curtis will be onsite in April to test our SCBAs.

We've started receiving new turnout gear from SeaWestern.

Grants

Adam applied for the OSFM Staffing grant for the summer.

Meetings

Adam attended the monthly Fire Defense Board Meeting.

Safety Training

Precautions during physical ability testing