

Lane Fire Authority / Santa Clara Fire
Board of Directors – Regular Meeting Agenda
October 21, 2025 at 1:00 PM
88050 Territorial Hwy, Veneta OR 97487

1. Call to Order
2. Flag Salute
3. Public Comment (The Board of Directors along with the Chief will listen and consider all comments for future agenda items. A Board member or the Chief may ask follow-up questions to better address comments or questions.)
4. Consent Agenda – Board Action
 - a. August Meeting Minutes (approve with consent agenda motion)
 - b. Financial Report (approve with consent agenda motion)
5. Correspondence
6. Acknowledgements/Recognition/Promotions
7. IAFF
8. Volunteer Association
9. Staff Reports
 - a. Fire Chief
 - b. Assistant Chief
10. Business Items
 - a. Lane Fire Authority
 - ◆ 24-25 Audit review and possible motion to approve
 - ◆ LFA Banner Bank signatures new/incumbent Board members
 - ◆ Medic units to be declared surplus
 - 1131 – 2013 Ford Type 3 Ambulance VIN 1FDXE4FS7DDA74896
 - 1138 – 2019 Ford Type 3 Ambulance VIN 1FDXE4FS7KDC33395
 - b. Santa Clara Fire
 - ◆ 24-25 Audit review and possible motion to approve
 - ◆ Action Plan for Audit (Board to sign letter to Secretary of State)
11. Late/Closing Items
12. Adjournment

Next regular meeting November 18th Station 101 88050 Territorial Hwy, Veneta OR

Lane Fire Authority & Santa Clara Fire
Minutes for September 16, 2025, Board Meeting
3939 River Road, Eugene, OR 97404

The regular board meetings for Santa Clara Fire and Lane Fire Authority were called to order at 1:00 pm by Board Presidents Russ Sirotek and Pete Holmes. Meetings were held virtually and in person.

Board Members Present:

☒ Pete Holmes In person	☒ Curt Wilson In person	☒ Ryan Walker Virtually	☒ Mark Boren In person	☐ Greg Deedon
☐ Rod Graves	☒ Susan Smith In person	☒ Don Phillips Virtually	☒ Russ Sirotek In person	☒ Mike Dennis In person

Flag Salute: Flag salute recited.

Public Comment: None.

Consent Agenda:

- August Meeting Minutes – Mark Boren moved to approve the August Special Meeting minutes and the August Regular Meeting minutes, seconded by Curt Wilson. Vote – 4 ayes: 0 nays.
- Financial Report – Chief Borland reported that the district has been reimbursed by OSFM for five conflagrations. Two conflagration packets are still waiting for payment, as well as the California deployment. Curt Wilson asked questions regarding the timing of reimbursement which was explained by Chief Borland.

Correspondence: None

Acknowledgements/Recognition/Promotions: Chief Borland reported that there was a gathering for Rudy Clark's promotion to Lieutenant a couple weeks ago.

IAFF: Bill Potterf congratulated Rudy Clark on his promotion.

Volunteer Association: None.

Staff Reports:

- Fire Chief – Training and EMS, as well as Maintenance and Logistics staff reports went out in board packets. Chief Borland reported that the Fire Marshal/Pub Ed report was sent to him, but he forgot to put it in the board packets.
- He will be doing a presentation at an upcoming Chamber meeting.
- There will be an Open House at Station 101 on October 18th.
- City of Veneta has offered to pass a resolution in support of the LFA levy.
- Paramedic and Single Role Medic process was conducted last week. He conducted the Chief's interviews yesterday and two individuals will be moving onto the background phase of the process. Backgrounds will be conducted by Tactical Business Group and will take two to three weeks. The two new employees will start their academy at the same time. LFA will begin instituting psych evaluations with this hiring process.
- The second floor men's urinal caused flooding. An insurance claim has been filed and Service Masters has begun the remediation process. Luckily no insulation or external walls were impacted. If the cost of the cleanup is close to the \$5,000 deductible, the claim will not be filed with our insurance company.

- Working with Eugene Networks as there are five workstations that need immediate upgrades to accommodate the Microsoft update. A server upgrade will need to be done soon.
- October will be busy with levy presentations.
- The audits will be coming soon and will be on the October agenda. The board felt that an in-person presentation from Accuity was not necessary and that online presentation would be fine.
- Only \$19,400 of the \$35,000 budgeted for upstaffing (OSFM Staffing) has been spent additional staffing on Fridays, Saturdays, and Sundays will continue through the fall.
- There are no plans for Julie's replacement and will be held off until the results of the levy are known. There is a great need for an HR-type position, and it is still unknown whether there needs to be a front office/receptionist position.
- Fire Marshal Sayles - Their department is meeting and exceeding their goals. They have been working on evacuation zones, and this was played out with the Pickens Road fire.
- Pub Ed Officer Holmes - The Harvest Festival, Veneta Saturday Market, and the Jerry's Fire Safety Day are all upcoming events. Chief Borland stated that Pub Ed Officer Holmes will be doing a lot of levy work in the upcoming months.
- Assistant Chief – Still looking for grants but has not been successful at finding any.
- Support/Logistics Officer Potterf – Reported on the flooding at 101 and thanked the crews for their immediate cleanup of the water. This undoubtedly saved possibly tens of thousands of dollars in water damage. Mike Dennis asked about putting in a different type of water fountain at the SCFD station. Bill is getting quote. Bill also reported that the EWEB vault is in and there is ongoing work to finish up.

Business Items:

Lane Fire Authority – None.

Santa Clara Fire

Topic	SCFD Resolution 2025-2026-01 Capital Projects Reserve Fund Continuation
Discussion	Resolution 2025-2026-01, a resolution continuing the Capital Projects Reserve Fund, was read into the record by Chief Borland.
Action taken	Mike Dennis made a motion to approve the resolution, seconded by Susan Smith. Vote 4 ayes: 0 nays.

Topic	Capital outlay purchase discussion
Discussion	Chief Borland reported that the quote for an additional Life Pack was sent to the board. Mike Dennis asked if the new Life Pack was fully functional. Bill Potterf reported that it was.
Action taken	Russ Sirotek made a motion to purchase another Life Pack, seconded by Mike Dennis. Vote – 4 ayes: 0 nays.

Station 116 Fountain Maintenance and Repair: After a brief discussion, it was decided to move forward on the fountain at Station 116 with no bottle fill.

Late/Closing Items: None.

Adjournment: Meeting adjourned at 1349.

NEXT REGULAR BOARD MEETING: October 21, 2025, at 1:00 PM

LOCATION: Station 101 88050 Territorial Road, Veneta, OR 97487

Training and EMS Staff Report

Training Division

Recruit Academy

Our fall Recruit Academy continues with nine recruits. They are preparing for the next step in their development, which includes beginning internship shifts. During these shifts, recruits will have the opportunity to experience shift life in a structured and supportive environment. These rotations emphasize one-on-one mentorship and practical application of the skills learned in academy, while keeping the focus on training rather than active emergency response. Recruits will continue their education through both online coursework and Sunday skills training.

Air Pack Transition

All members are expected to be fully trained on the new air packs by October 26th. This training builds on the successful rollout of initial familiarization sessions and ensures that every member is prepared to safely and effectively use this new equipment in the field.

Lifepak Training

To further support operational readiness, a Lifepak representative is conducting refresher trainings with crews throughout late September and early October. These sessions reinforce best practices and ensure consistency in use across the district.

EMS Division

Ambulance Updates

New ambulances have been placed into service following approval of the state licenses. These additions expand our operational capacity and strengthen our ability to meet the medical needs of the community.

EMS Funding Task Force

Captain Douglass participated in the EMS Funding Task Force alongside Directors Boren and Deedon. The task force reviewed service levels, current funding mechanisms, staffing challenges, and long-term funding needs. This collaborative effort is a critical step in identifying sustainable pathways to support EMS delivery throughout the state. Attached graphics highlight Lane Fire Authority's staffing model and key challenges.

Billing and Revenues

EMS billing continues to be in transition. Revenues have slowed as a result of the billing company changeover; however, we anticipate improvement once the Medicaid application is approved and backlogged charts are processed. This adjustment period is temporary, and we expect to see revenue recovery in the coming months.

Service Level Details



Coverage Area

480 square miles, serving approximately 50,000 residents.

A mix of suburban and rural areas, leading to longer transport times.

Environment



Mutual Aid

Two-way mutual and automatic aid agreements with Eugene and Springfield.

Two ALS ambulances available 24/7, staffed by firefighter/paramedics.

Staffing



Peak Hours

Two ALS ambulances during peak hours, 40 hours per week.

All units are ALS capable, handling ALS, BLS, and transfers.

ALS Capability



Call Volume

Approximately 4,850 calls for 24/7 units, plus 950 for peak units.

EMS challenges range from immediate to long-term.



LFA & Santa Clara
Board Reports
For
Maintenance – Logistics – Facilities
10/2025

Station 101:

Looking to start rebuilding from water damage in the next few weeks. Both upstairs bathrooms and laundry rooms require new flooring.

Station 115:

EWEB vault project is getting closer to completion, still. They have some curb work to finish and the 6" backflow that they installed failed the test so they will be repairing/replacing that soon.

Station 116:

Water fountain project is still in the works. Waiting to hear back from contractors.

LFA:

Unit 1038 (E101) is back in service at Station 101.

Finishing up hose/ladder testing for the year, not a lot of failures which is fantastic.

Lots of other apparatus in various stages of getting repaired.

Doing more in house diagnosing/repairs of everything possible.

Getting ready to get the new air packs in service at the end of the month.

Organizing of 115 Shop and 101 maintenance areas continue.

Respectfully,
Bill Potterf

October Prevention Division Update

1. Harvest Festival – September 13th

The Harvest Festival was a strong success. We engaged with a large number of community members and had meaningful conversations about public safety and fire prevention. The public interaction was excellent.

2. Jerry's Safety Day

Jerry's Safety Day was a major win. Attendance was high, and our booth along with the Oregon Department of Forestry and Junction City Fire received a lot of positive engagement. It was a well-coordinated effort and reflected strong interagency cooperation.

3. Domino's Pizza – Veneta Location Update

Domino's Pizza is now open in Veneta in the former gym building located in the Fern Ridge Shopping Center. Contact information and the pre-plan have been updated in both EnRoutePro and Active911 to reflect the remodel and occupancy change.

4. Upcoming Events

We are working with the City of Veneta to plan a "Veneta Haunts" truck-or-treat style event at the city park.

On Halloween night, we will also be hosting a "Haunted Hallway" at our fire station.

Preparation is underway for the Open House at Station 101, scheduled for Saturday, October 18th from 0900 to 1200.

CITY OF VENETA
RESOLUTION NO. 1466

A RESOLUTION IN SUPPORT OF LANE FIRE AUTHORITY BALLOT MEASURE 20-375

WHEREAS, the Board of Directors (the "Board") of Lane Fire Authority (the "District"), has determined that a need exists for the District to continue financing general operations with a 5-year local option levy; and

WHEREAS, emergency medical services (EMS) accounts for approximately 80% of emergency calls; and

WHEREAS, call volumes have increased almost 20% since voters approved a 2021 local option levy for operations; and

WHEREAS, costs have increased since the last local option levy in 2021 by 220% for Ambulance licensing fees, by 79% for maintenance and repair costs of fire and EMS equipment, by 72% for overtime, by 60% for Federal and state mandates (FICA, Workers Compensation, PERS, Paid Leave Oregon), and by 48% for insurance; and

WHEREAS, the District is using reserve funds to maintain operating service levels, which is not fiscally sustainable; and

WHEREAS, the Board has determined that it is in the best interest of the District to place on the November 4, 2025 general election ballot the question of renewing the 2021 local option levy at an increased rate of \$0.55 per \$1,000 of assessed property value; and

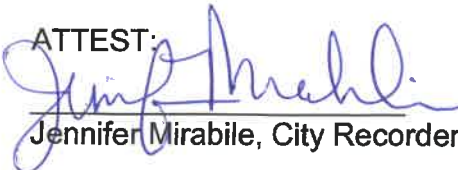
WHEREAS, the levy would fund two additional firefighters, a modular building to provide staffing quarters at Station 109 on Spencer Creek to reduce response times thereby improving the District's ability to respond to multiple emergencies, and also fund ongoing increasing costs to provide service.

NOW, THEREFORE, BE IT RESOLVED by the Veneta City Council that:

The Veneta City Council hereby supports Lane Fire Authority's Ballot Measure 20-375 and urges its residents to vote "YES" on Election Day in November.

PASSED AND ADOPTED by the Veneta City Council this 13th day of October, 2025.


Robbie McCoy, Mayor

ATTEST:

Jennifer Mirabile, City Recorder



LANE FIRE AUTHORITY
Lane County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2025



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

LANE FIRE AUTHORITY
Lane County, Oregon

AUTHORITY OFFICIALS

June 30, 2025

BOARD OF DIRECTORS

Pete Holmes, President
Noti, Oregon

Mark Boren, Vice President
Veneta, Oregon

Ryan Walker, Secretary
Noti, Oregon

Greg Deedon
Eugene, Oregon

Curt Wilson
Eugene, Oregon

**All board members receive mail at the Authority's address listed below.*

ADMINISTRATION

Dale Borland, Fire Chief and Registered Agent

Cheryl Hunter, Business Manager

AUTHORITY ADDRESS

88050 Territorial Road
Veneta, Oregon 97487

LANE FIRE AUTHORITY
Lane County, Oregon

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June 30, 2025

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lane Fire Authority
Veneta, Oregon 97487

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Lane Fire Authority, Lane County, Oregon, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Lane Fire Authority, Lane County, Oregon as of June 30, 2025, and the respective changes in modified cash basis financial position thereof for the year then ended on the modified cash basis of accounting described in Note I.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lane Fire Authority, Lane County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note I of the financial statements, which describes the basis of accounting. Lane Fire Authority, Lane County, Oregon, prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2025, the Authority adopted new accounting guidance: GASB Statement No. 102, *Certain Risk Disclosures*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note I, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lane Fire Authority, Lane County, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lane Fire Authority, Lane County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lane Fire Authority, Lane County, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lane Fire Authority, Lane County, Oregon's basic financial statements. The individual fund schedules and detail of expenditures schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund schedules and detail of expenditures schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated September 9, 2025 on our tests of the Authority's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 
Glen O. Kearns, CPA

Albany, Oregon
September 9, 2025

BASIC FINANCIAL STATEMENTS

LANE FIRE AUTHORITY
Lane County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 1,975,843
Noncurrent assets	
Capital assets not being depreciated	796,672
Capital assets being depreciated, net	<u>5,858,462</u>
Total noncurrent assets	<u>6,655,134</u>
Total assets	<u>8,630,977</u>
LIABILITIES	
Current liabilities	
Payroll liabilities	2,876
Long-term liabilities, current portion	<u>150,000</u>
Total liabilities	<u>152,876</u>
NET POSITION	
Net investment in capital assets	6,505,134
Unrestricted	<u>1,972,967</u>
Total net position	<u><u>\$ 8,478,101</u></u>

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

LANE FIRE AUTHORITY
Lane County, Oregon

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense)
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	Revenue and Changes in Net Position
					<u>Governmental Activities</u>
Governmental activities					
Fire suppression	<u>\$ 11,764,818</u>	<u>\$ 3,990,742</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,774,076)</u>
General revenues					
Property taxes levied for general purposes					6,769,730
Investment earnings					148,521
Insurance proceeds					146,183
Miscellaneous					<u>75,753</u>
Total general revenues					<u>7,140,187</u>
Change in net position					(633,889)
Net position - beginning					<u>9,111,990</u>
Net position - ending					<u>\$ 8,478,101</u>

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

LANE FIRE AUTHORITY
Lane County, Oregon

BALANCE SHEET - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

June 30, 2025

	General Fund	Capital Projects Fund Capital Reserve	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,471,903	\$ 503,940	\$ 1,975,843
LIABILITIES AND FUND BALANCES			
Liabilities			
Payroll liabilities	\$ 2,876	\$ -	\$ 2,876
Fund balances			
Committed to capital asset needs	-	503,940	503,940
Unassigned	1,469,027	-	1,469,027
Total fund balances	1,469,027	503,940	1,972,967
Total liabilities and fund balances	\$ 1,471,903	\$ 503,940	\$ 1,975,843

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

LANE FIRE AUTHORITY
Lane County, Oregon

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

June 30, 2025

Total fund balances		\$ 1,972,967
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	18,230,277	
Accumulated depreciation	<u>(11,575,143)</u>	6,655,134
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather, is recognized as an expenditure when due. These liabilities consist of:		
Long-term liabilities payable		<u>(150,000)</u>
Net position of governmental activities		<u><u>\$ 8,478,101</u></u>

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

LANE FIRE AUTHORITY
Lane County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2025

	General Fund	Capital Projects Fund Capital Reserve	Total Governmental Funds
REVENUES			
Property taxes	\$ 6,769,730	\$ -	\$ 6,769,730
Charges for services	2,945,393	-	2,945,393
Conflagration	233,562	-	233,562
Investment earnings	138,246	10,275	148,521
Contract services	811,787	-	811,787
Miscellaneous	75,753	-	75,753
Total revenues	<u>10,974,471</u>	<u>10,275</u>	<u>10,984,746</u>
EXPENDITURES			
Fire suppression			
Personnel services	8,653,765	-	8,653,765
Materials and services	2,323,124	-	2,323,124
Capital outlay	504,945	6,335	511,280
Debt service	1,204,741	-	1,204,741
Total expenditures	<u>12,686,575</u>	<u>6,335</u>	<u>12,692,910</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,712,104)</u>	<u>3,940</u>	<u>(1,708,164)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	500,000	500,000
Transfers out	(500,000)	-	(500,000)
Loan proceeds	1,000,000	-	1,000,000
Insurance proceeds	146,183	-	146,183
Total other financing sources (uses)	<u>646,183</u>	<u>500,000</u>	<u>1,146,183</u>
Net change in fund balances	(1,065,921)	503,940	(561,981)
Fund balances - beginning	<u>2,534,948</u>	<u>-</u>	<u>2,534,948</u>
Fund balances - ending	<u>\$ 1,469,027</u>	<u>\$ 503,940</u>	<u>\$ 1,972,967</u>

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

LANE FIRE AUTHORITY
Lane County, Oregon

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

For the Year Ended June 30, 2025

Net change in fund balances	\$ (561,981)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for capital assets	344,964	
Depreciation expense recorded in the current year	<u>(581,846)</u>	(236,882)

Long-term debt proceeds are reported as other financing sources in the governmental funds. In the statement of net position, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position. This is the amount by which repayments exceeded proceeds.

Debt principal paid	<u>164,974</u>
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Change in net position	<u><u>\$ (633,889)</u></u>
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The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Description of Government-Wide Financial Statements

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

B. Reporting Entity

Lane Fire Authority was formed in 2016, under the authority of Oregon Revised Statutes Chapter 478. The Authority was formed by joint venture, to provide services for the districts of Lane County Fire District #1 and Lane Rural Fire Rescue. The two districts were merged on December 1, 2016, by approval of voters in a general election, with the surviving district being Lane Fire Authority. Lane Fire Authority operates out of 14 stations that provide fire, life safety, and emergency medical services to approximately 45,000 residents over 282 square miles. The Authority is a municipal corporation governed by a five-member elected board of directors. The administration of the day-to-day affairs of the Authority is the responsibility of the Fire Chief.

C. Basis of Presentation – Government-Wide Financial Statements

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

D. Basis of Presentation – Fund Financial Statements

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

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation – Fund Financial Statements (Continued)

The Authority reports the following major governmental funds:

General Fund – The General Fund is the Authority’s primary operating fund. It accounts for all the financial resources of the Authority except for those required to be accounted for in another fund. The primary sources of revenue are property taxes and contract services. Expenditures are primarily for fire suppression, medical calls, and administrative support.

Capital Projects Fund

Capital Reserve Fund – The Capital Reserve Fund accounts for resources accumulated for the purpose of emergency response equipment. Primary revenues are investment earnings and transfers from the General Fund. Primary expenditures are for capital projects.

During the course of operations, the Authority has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements.

Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting, as described below.

The governmental fund financial statements are reported using the current financial resources measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statements present sources and uses of available expendable financial resources during a given period. General capital asset acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt is reported as an other financing source.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

In the government-wide financial statements and the fund financial statements, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, fund balance/net position, revenues, and expenditures when they result from cash transactions, with a provision for depreciation in the government-wide statements.

This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the financial statements.

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

F. Budgetary Information

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

The Authority begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the Authority's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

Total personnel services, materials and services, debt service, capital outlay, operating contingencies, and interfund transfers for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories, and management may revise the detailed line-item budgets within appropriation categories.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Budgetary Information (Continued)

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. A supplemental budget less than 10% of a fund's original budget may be adopted by the board of directors at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors.

Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budgets. The Authority does not use encumbrances, and appropriations lapse at year end.

Budget amounts shown in the financial statements reflect the original budget amounts and two approved appropriation changes.

G. Assets, Liabilities, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The Authority's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the Authority to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

3. Capital Assets

Capital assets resulting from cash transactions, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the Authority as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities, and Net Position/Fund Balance (Continued)

3. Capital Assets (Continued)

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

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

<u>Assets</u>	<u>Years</u>
Equipment	5-20
Fire trucks and vehicles	6-20
Buildings and improvements	10-50

4. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations arising from cash basis transactions are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bond using the bonds outstanding method. Bonds payable are reported net of the applicable bond premium or discount. Management has determined that the bonds outstanding method approximates the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

5. Net Position Flow Assumption

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

It is the Authority's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities, and Net Position/Fund Balance (Continued)

6. Fund Balance Flow Assumption

Sometimes, the Authority will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the Authority's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

7. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Authority itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Restricted fund balance are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Authority's highest level of decision-making authority. The board of directors is the highest level of decision-making authority for the Authority that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Authority for the specific purposes but do not meet the criteria to be classified as committed. The board of directors may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities, and Net Position/Fund Balance (Continued)

7. Fund Balance Policies (Continued)

Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the reserve for economic uncertainties consists of balances that are otherwise unassigned. The portion of available funds within the reserve can be used to offset emergency expenditures, a downturn in collection of significant revenues, or other unforeseen events.

The Authority reports fund balance in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the Authority itself, using its highest level of decision-making authority (i.e., board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the Authority takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts that the Authority intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the board of directors delegates authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The Authority has not formally adopted a minimum fund balance policy.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

3. Retirement Plan

Most of the Authority's employees participate in Oregon's Public Employees Retirement System (PERS). Contributions and expenditures are made on a current basis, as required by the plan.

I. Use of Estimates

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Excess of Appropriations Over Expenditures

The Authority expended funds in excess of appropriations, which is in violation of Oregon Budget Law. The following appropriation was over-expended for the year ended June 30, 2025:

<u>Fund</u>	<u>Function</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Capital Reserve Fund	Capital outlay	\$ -	\$ 6,335	\$ 6,335

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Lane Fire Authority maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. The Authority participates in an external investment pool (State of Oregon Local Government Investment Pool (LGIP)). The LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested, exercising reasonable care, skill, and caution. Investments in the LGIP are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 867 Hawthorne Avenue SE, Salem, Oregon 97301.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* – Unadjusted quoted prices for identical investments in active markets.
- *Level 2* – Observable inputs other than quoted market prices.
- *Level 3* – Unobservable inputs.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Fair Value Measurement (Continued)

The LGIP investments are not required to be categorized under the fair value hierarchy. The fair value of the Authority's position in the LGIP is the same as the value of the pool shares.

Credit Risk

Oregon statutes authorize the Authority to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The Authority has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2025, the Authority had the following investments:

	<u>Credit Quality Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 1,836,238</u>

Interest Rate Risk

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

Concentration of Credit Risk

The Authority does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the Authority's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk - Investments

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

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the Authority's deposits may not be returned. All Authority deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The Authority holds accounts at Banner Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and \$250,000 for time and savings accounts. At June 30, 2025, \$250,000 of the Authority's total deposits was insured by the FDIC and the remaining \$65,829 was collateralized by the PFCP.

Deposits

The Authority's deposits and investments at June 30, 2025 are as follows:

Petty cash	\$ 200
Checking accounts	139,405
Investments	<u>1,836,238</u>
Total deposits and investments	<u>\$ 1,975,843</u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 1,471,903
Capital Reserve Fund	<u>503,940</u>
Total cash and investments	<u>\$ 1,975,843</u>

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 760,586	\$ -	\$ -	\$ 760,586
Construction in progress	-	36,086	-	36,086
Total capital assets not being depreciated	760,586	36,086	-	796,672
Capital assets being depreciated				
Buildings and improvements	5,679,270	204,302	-	5,883,572
Fire trucks and vehicles	10,339,231	-	(96,090)	10,243,141
Equipment	1,940,217	104,576	(737,901)	1,306,892
Total capital assets being depreciated	17,958,718	308,878	(833,991)	17,433,605
Less accumulated depreciation for				
Buildings and improvements	(2,399,434)	(127,893)	-	(2,527,327)
Fire trucks and vehicles	(7,922,164)	(369,756)	96,090	(8,195,830)
Equipment	(1,505,690)	(84,197)	737,901	(851,986)
Total accumulated depreciation	(11,827,288)	(581,846)	833,991	(11,575,143)
Total capital assets being depreciated, net	6,131,430	(272,968)	-	5,858,462
Governmental activities capital assets, net	\$ 6,892,016	\$ (236,882)	\$ -	\$ 6,655,134

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 760,586	\$ -	\$ 760,586
Construction in progress	36,086	-	36,086
Buildings and improvements	5,883,572	(2,527,327)	3,356,245
Fire trucks and vehicles	10,243,141	(8,195,830)	2,047,311
Equipment	1,306,892	(851,986)	454,906
Total governmental activities capital assets	\$ 18,230,277	\$ (11,575,143)	\$ 6,655,134

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Capital Assets (Continued)

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

Governmental activities	
Fire suppression	\$ <u>581,846</u>

C. Line of Credit

Lane Fire Authority maintains a line of credit with Banner Bank to provide for cash flow needs prior to property tax receipts being received for the fiscal year. During the year ended June 30, 2025, there was \$1,000,000 in drawdowns and repayments made on the line of credit as shown below:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Line of credit	\$ <u>-</u>	\$ <u>1,000,000</u>	\$ <u>1,000,000</u>	\$ <u>-</u>

D. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities arising from cash transactions for the year ended June 30, 2025:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Cascade Escrow note	7.8%	\$ 84,571	\$ 14,974	\$ -	\$ 14,974	\$ -	\$ -
Ambulance note	3.5%	<u>600,000</u>	<u>300,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total governmental activities		<u>\$ 684,571</u>	<u>\$ 314,974</u>	<u>\$ -</u>	<u>\$ 164,974</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>

2. Cascade Escrow Note

In May 2018, the Authority signed an installment sale note to purchase land, which is pledged as collateral. Interest is fixed at 7.8% and due monthly. The General Fund has traditionally been used to liquidate this obligation. As of June 30, 2025, the obligation had been paid in full.

3. Ambulance Note

In June 2022, the Authority signed an agreement to purchase an ambulance, which is pledged as collateral. Interest is fixed at 3.5% and due semiannually on December 15 and June 15. The General Fund has traditionally been used to liquidate this obligation.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

D. Long-Term Liabilities (Continued)

4. Interest Expense

Interest expense for the year ended June 30, 2025 was charged to functions/programs of the Authority as follows:

Governmental activities	
Fire suppression	<u>\$ 11,095</u>

5. Future Maturities of Long-Term Liabilities

Year Ending June 30	Ambulance Note		
	Principal	Interest	Total
2026	<u>\$ 150,000</u>	<u>\$ 5,250</u>	<u>\$ 155,250</u>

E. Interfund Transfers

Operating transfers are reflected as other financing sources (uses) in the governmental funds. Interfund transfers during the year ended June 30, 2025 consisted of:

	<u>Transfers in:</u>
	Capital
	<u>Reserve Fund</u>
Transfers out:	
General Fund	<u>\$ 500,000</u>

The primary purpose of the interfund transfers was to reserve funds for future capital expenditures.

IV. OTHER INFORMATION

A. Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Authority carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

IV. OTHER INFORMATION (Continued)

B. Pension Plan

1. Plan Description

The Authority is a participating employer in the Oregon Public Employees Retirement System (OPERS), a cost-sharing, multiple-employer, defined benefit, and defined contribution pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement System Board to administer and manage the system. All benefits of the system are established by the legislature, pursuant to Oregon Revised Statutes (ORS) Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available annual comprehensive financial report and actuarial valuation, both of which can be obtained at: <https://www.oregon.gov/pers/emp/pages/annual-reports.aspx>.

2. Benefits Provided

a. Tier One/Tier Two Retirement Benefits (ORS Chapter 238)

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The base benefit is based on years of service and final average salary. A percentage (1.67% for general service employees, 2.0% for police and fire employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if they have had a contribution in each of five calendar years or have reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Pension Plan is closed to new members hired on or after August 29, 2003.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

a. Tier One/Tier Two Retirement Benefits (ORS Chapter 238) (Continued)

Death Benefits

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

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

Disability Benefits

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

Benefit Changes After Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value of underlying global equity investments of that account. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0%.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

b. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions and earnings. Benefits are calculated with the following formula for members who attain normal retirement age:

General service: 1.5% is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

Police and fire: 1.8% is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To retire under the police and fire classification, the individual's last 60 months of retirement credit preceding retirement eligibility must be classified as retirement credit for service as a police officer or a firefighter.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, or, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50% of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credit before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

**b. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit)
(Continued)**

Benefit Changes After Retirement

Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0%.

c. OPSRP Individual Account Program (IAP) (Defined Contribution)

Benefit Terms

The IAP is an individual account-based program under the OPERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account is established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP IAP may receive the amounts in their employee account, rollover account, and vested employer-funded account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period or an anticipated life span option. Installment amounts vary with market returns as the account remains invested while in distribution. When chosen, the distribution option must result in a \$200 minimum distribution amount, or the frequency of the installments will be adjusted to reach that minimum.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives, in a lump sum, the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

IV. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

c. OPSRP Individual Account Program (IAP) (Defined Contribution) (Continued)

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

3. Contributions

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation, which became effective July 1, 2023. Employer contributions for the year ended June 30, 2025 were \$1,430,490, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2025 were 31.86% for Tier One/Tier Two general service members, 31.86% for Tier One/Tier Two police and fire members, 21.94% for OPSRP Pension Program general service members, 26.73% for OPSRP Pension Program police and fire members, and 6% for OPSRP IAP. The Authority has elected to make the payments on behalf of its employees for the OPSRP IAP.

C. Concentrations - Collective Bargaining

At June 30, 2025, 80% of the Authority's paid staff was covered under a collective bargaining agreement. The existing agreement continues through June 30, 2026.

D. Length of Service Award Plan (LOSAP)

The Authority provides a LOSAP plan to volunteers through a single-employer, defined contribution plan. The plan was formed under the guidelines of Internal Revenue Code Section 457. The plan is administered through the Oregon Fire District Directors Association. Authority contributions to the plan are fully vested after two consecutive years of service. Volunteers are not allowed to contribute to the plan. Contributions are discretionary. During the year ended June 30, 2025, the Authority contributed \$30,844 to the plan. The employer's liability outstanding at June 30, 2025 was \$0.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

IV. OTHER INFORMATION (Continued)

E. Deferred Compensation Plan

The Authority provides tax-deferred income benefits for the administrative team with VALIC Financial Advisors, established under Section 457 of the Internal Revenue Code. Participation in the program is voluntary. Contributions are fully vested at the date made. Contributions are deferred from employee paychecks and matched between 2% and 4% in accordance with employment contracts. During the year ended June 30, 2025, the Authority reported \$17,580 in pension expense. The employer's liability outstanding at June 30, 2025 was \$0.

F. Tax Abatement

Lane County has established an enterprise zone under ORS 285C that abates property taxes on properties within the enterprise zone. As a result, the property taxes the Authority will receive for the 2023-2024 levy year have been reduced by \$200,775. As of the date of this report, information for the 2024-2025 levy year was not available.

G. New Pronouncements

For the fiscal year ended June 30, 2025, the Authority implemented the following new accounting standard:

GASB Statement No. 102, Certain Risk Disclosures – This statement improves reporting by providing users of financial statements with essential information that previously was not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.

The Authority 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. 103, Financial Reporting Model Improvements – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

LANE FIRE AUTHORITY
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

IV. OTHER INFORMATION (Continued)

G. New Pronouncements (Continued)

GASB Statement No. 104, Disclosure of Certain Capital Assets – This statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

H. Subsequent Events

Management has evaluated subsequent events through September 9, 2025, which was the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LANE FIRE AUTHORITY

Lane County, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES						
Property taxes	\$ 6,597,377	\$ 6,597,377	\$ 172,353	\$ 6,769,730	\$ -	\$ 6,769,730
Charges for services	3,370,000	3,370,000	(424,607)	2,945,393	-	2,945,393
Conflagration	100	233,662	(100)	233,562	-	233,562
Investment earnings	60,000	60,000	78,246	138,246	-	138,246
Contract services	811,787	811,787	-	811,787	-	811,787
Miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>35,753</u>	<u>75,753</u>	<u>-</u>	<u>75,753</u>
Total revenues	<u>10,879,264</u>	<u>11,112,826</u>	<u>(138,355)</u>	<u>10,974,471</u>	<u>-</u>	<u>10,974,471</u>
EXPENDITURES						
Current						
Personnel services	8,745,373	8,923,649	(269,884)	8,653,765	-	8,653,765
Materials and services	2,373,770	2,373,770	(50,646)	2,323,124	-	2,323,124
Capital outlay	388,000	543,286	(38,341)	504,945	-	504,945
Debt service	203,066	203,066	(27,471)	175,595	1,029,146	1,204,741
Contingency	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>11,810,209</u>	<u>12,043,771</u>	<u>(386,342)</u>	<u>11,657,429</u>	<u>1,029,146</u>	<u>12,686,575</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(930,945)</u>	<u>(930,945)</u>	<u>247,987</u>	<u>(682,958)</u>	<u>1,029,146</u>	<u>(1,712,104)</u>
OTHER FINANCING SOURCES (USES)						
Transfers out	(500,000)	(500,000)	-	(500,000)	-	(500,000)
Loan proceeds	1,000,000	1,000,000	-	1,000,000	-	1,000,000
Sale of assets	100	100	(100)	-	-	-
Insurance proceeds	-	-	146,183	146,183	-	146,183
Special payments	<u>(1,040,000)</u>	<u>(1,040,000)</u>	<u>(10,854)</u>	<u>(1,029,146)</u>	<u>(1,029,146)</u>	<u>-</u>
Total other financing sources (uses)	<u>(539,900)</u>	<u>(539,900)</u>	<u>2,215,229</u>	<u>1,675,329</u>	<u>(1,029,146)</u>	<u>646,183</u>
Net change in fund balance	<u>(1,470,845)</u>	<u>(1,470,845)</u>	<u>383,216</u>	<u>(1,065,921)</u>	<u>-</u>	<u>(1,065,921)</u>
Fund balance - beginning	<u>2,500,000</u>	<u>2,500,000</u>	<u>34,948</u>	<u>2,534,948</u>	<u>-</u>	<u>2,534,948</u>
Fund balance - ending	<u>\$ 1,029,155</u>	<u>\$ 1,029,155</u>	<u>\$ 418,164</u>	<u>\$ 1,469,027</u>	<u>\$ -</u>	<u>\$ 1,469,027</u>

LANE FIRE AUTHORITY
Lane County, Oregon
DETAIL OF EXPENDITURES SCHEDULE
GENERAL FUND

For the Year Ended June 30, 2025

	Actual Budget Basis	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES			
30.0 · PERSONNEL SERVICES			
30 · SALARIES			
3011 · Fire Chief	\$ 159,252.16	\$ 172,411.00	\$ (13,158.84)
3012 · Assistant Chief	156,893.88	156,894.00	(0.12)
3014 · Line Captain	344,110.92	350,995.00	(6,884.08)
3015 · Lieutenant	625,957.17	631,013.00	(5,055.83)
3016 · Engineer	1,403,738.88	1,511,814.00	(108,075.12)
3017 · Firefighter	70,381.97	-	70,381.97
3018 · Training Officer	306,636.77	331,392.00	(24,755.23)
3020 · Maintenance Officer	123,059.24	118,092.00	4,967.24
3022 · Code Enforcement Officer	113,510.16	113,949.00	(438.84)
3022.1 · Public Education Position	84,146.04	91,065.00	(6,918.96)
3023 · Business Manager	122,333.90	122,334.00	(0.10)
3024 · Executive Secretary	72,186.92	72,187.00	(0.08)
3025 · Temporary/Seasonal Workers			
3025.1 · Tender Standby	2,550.00	-	2,550.00
3025.3 · OSFM Staffing	34,689.80	-	34,689.80
3025 · Temporary/Seasonal Workers - Other	25,513.97	73,100.00	(47,586.03)
Total 3025 · Temporary/Seasonal Workers	62,753.77	73,100.00	(10,346.23)
3026 · Overtime			
3026.1 · Overtime - Regular	1,006,986.57	1,149,443.00	(142,456.43)
3026.2 · Overtime to Comp	(194,320.82)	-	(194,320.82)
3026.3 · FLSA 1/2 & FLSA OT	167,906.84	-	167,906.84
3026.5 · Comp Time - Cash Out	24,294.95	-	24,294.95
Total 3026 · Overtime	1,004,867.54	1,149,443.00	(144,575.46)
3027 · Vacation Liability	234,131.70	241,100.00	(6,968.30)
3029 · Single Role Medics			
3029.1 · Single Role Medics - Full Time	121,333.80	110,000.00	11,333.80
3029 · Single Role Medics - Part Time	47,995.77	55,000.00	(7,004.23)
Total 3029 · Single Role Medic	169,329.57	165,000.00	4,329.57
3030 · Conflagration Wages			
3030.1 · Conflag Hourly	45,150.37	22,283.81	22,866.56
3030.2 · Conflag OT	216,022.14	93,253.57	122,768.57
3030.3 · Conflag Backfill OT	18,665.83	16,580.71	2,085.12
3030 · Conflagration Wages - other	-	100.00	(100.00)
Total 3030 · Conflagration Wages	279,838.34	132,218.09	147,620.25
3032 · General Service Maint. Worker	57,247.06	57,247.00	0.06
3033 · Board Member Payments	3,950.00	6,000.00	(2,050.00)
3034 · Student Residents	18,341.35	40,260.00	(21,918.65)
Total 30 · SALARIES	5,412,667.34	5,536,514.09	(123,846.75)

(Continued)

LANE FIRE AUTHORITY
Lane County, Oregon
DETAIL OF EXPENDITURES SCHEDULE
GENERAL FUND

For the Year Ended June 30, 2025

(Continued)

	Actual Budget Basis	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
30.0 · PERSONNEL SERVICES (Continued)			
30.4 · EMPLOYER PAYROLL EXPENSE			
3051 · FICA Expense	\$ 407,952.19	\$ 423,256.01	\$ (15,303.82)
3052 · State Unemployment Expense	1,659.68	1,000.00	659.68
3053 · Retirement	1,448,307.67	1,548,504.51	(100,196.84)
3054 · Medical & Dental Insurance	1,101,996.00	1,167,602.00	(65,606.00)
3055 · AD&D Insurance	53,216.43	53,600.00	(383.57)
3056 · Workers' Compensation	202,866.84	170,000.00	32,866.84
3058 · Workers' Benefit Fund Expense	1,064.24	1,043.00	21.24
3059 · Paid Leave Oregon Expense	24,032.62	22,131.53	1,901.09
Total 30.4 · EMPLOYER PAYROLL EXPENSE	<u>3,241,095.67</u>	<u>3,387,137.05</u>	<u>(146,041.38)</u>
Total 30.0 · PERSONNEL SERVICES	8,653,763.01	8,923,651.14	(269,888.13)
32.0 · MATERIALS AND SERVICES			
32 · ADMINISTRATION AND BUSINESS			
3211 · Office Supplies, Printing, Copy	15,964.43	21,000.00	(5,035.57)
3212 · M & R Office & Computer Systems	59,915.94	65,000.00	(5,084.06)
3213 · Postage and Freight	2,215.57	2,500.00	(284.43)
3221 · Telephone and Internet Service	56,557.17	56,000.00	557.17
3222 · Electronic Communications	80,234.06	58,000.00	22,234.06
3223 · Utilities-Elec/Water/Sewer	78,886.23	77,000.00	1,886.23
3224 · Garbage	8,135.57	8,000.00	135.57
3225 · Heating Gas and Oil	32,082.59	40,000.00	(7,917.41)
3226 · Laundry Services	9,928.71	13,000.00	(3,071.29)
3231 · Vehicle Fuel	123,935.09	160,000.00	(36,064.91)
3241 · Banking Services	5,849.40	3,000.00	2,849.40
3242 · Accounting Services	23,250.00	30,000.00	(6,750.00)
3243 · Legal Services and Consulting	5,849.00	10,000.00	(4,151.00)
3244 · Dispatch	352,590.81	370,000.00	(17,409.19)
3251 · Insurance	165,731.00	175,000.00	(9,269.00)
3252 · Elections and Legal Notices	729.00	5,000.00	(4,271.00)
3253 · Dues and Memberships	12,173.37	10,000.00	2,173.37
3261 · Training - Admin Staff	2,940.00	7,000.00	(4,060.00)
3262 · Training - Board of Directors	1,885.00	2,000.00	(115.00)
3263 · Travel - Admin Staff	8,718.83	7,000.00	1,718.83
3264 · Travel - Board of Directors	3,698.14	4,000.00	(301.86)
3265 · Chiefs' Expense Account	573.53	1,000.00	(426.47)
3271 · Uniforms	19,926.98	30,000.00	(10,073.02)
3281 · Rent	5.00	5.00	-
3291 · Water, Food, and Condiments	10,359.88	7,000.00	3,359.88
Total 32 · ADMINISTRATION AND BUSINESS	<u>1,082,135.30</u>	<u>1,161,505.00</u>	<u>(79,369.70)</u>

(Continued)

LANE FIRE AUTHORITY
Lane County, Oregon
DETAIL OF EXPENDITURES SCHEDULE
GENERAL FUND

For the Year Ended June 30, 2025

(Continued)

	Actual Budget Basis	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
32.0 · MATERIALS AND SERVICES (Continued)			
33 · RECRUITMENT AND RETENTION			
3311 · Recruiting and Exams	\$ 4,130.48	\$ 3,500.00	\$ 630.48
3312 · Recruit Training	2,485.20	1,000.00	1,485.20
3313 · Volunteer Support			
3313.1 · Volunteer Support	49,400.25	54,000.00	(4,599.75)
3313.2 · Volunteer FF Reimbursement/LOSAP	30,843.65	33,000.00	(2,156.35)
3313.3 · Volunteer FF Cell Phone Reimb.	5,400.00	17,000.00	(11,600.00)
Total 3313 · Volunteer Support	85,643.90	104,000.00	(18,356.10)
3314 · Civil Service Commission	-	100.00	(100.00)
3315 · FireMed Memberships	-	8,000.00	(8,000.00)
3316 · DPSST Fingerprinting/Background	2,973.95	4,500.00	(1,526.05)
3317 · Educational Reimbursement	10,812.25	15,000.00	(4,187.75)
Total 33 · RECRUITMENT AND RETENTION	106,045.78	136,100.00	(30,054.22)
33.1 · STUDENT RESIDENT PROGRAM			
3321 · School tuition, books, and fees	29,612.33	45,000.00	(15,387.67)
Total 33.1 · STUDENT RESIDENT PROGRAM	29,612.33	45,000.00	(15,387.67)
33.2 · HEALTH AND SAFETY PROGRAM			
3331 · Preventative Medical			
3331.1 · Medical Evaluations - Renewals	40,619.00	19,800.00	20,819.00
3331.2 · Medical Evaluations - New Recruits	13,374.00	20,640.00	(7,266.00)
3331.3 · Med Evals-New Hire/Fit for Duty	2,773.00	5,775.00	(3,002.00)
3331.4 · Vaccinations	39.00	700.00	(661.00)
3332.1 · Gym Equipment M&R	1,298.04	1,500.00	(201.96)
3332.2 · Peer Fitness Trainer Cert.	-	300.00	(300.00)
Total 3331 · Preventative Medical	58,103.04	48,715.00	9,388.04
3333 · Employee Assistance Program	16,657.50	40,750.00	(24,092.50)
Total 33.2 · HEALTH AND SAFETY PROGRAM	74,760.54	89,465.00	(14,704.46)
34 · FIRE AND RESCUE OPS PROGRAM			
3411 · Supplies - Fire Suppression	2,401.33	5,000.00	(2,598.67)
3412 · M & R - Fire Equipment	40,963.12	55,000.00	(14,036.88)
3413 · Safety Supplies	8,180.92	7,000.00	1,180.92
3422 · Address Markers	-	1,000.00	(1,000.00)
3431 · Water Sources & Hydrant Testing	387.21	500.00	(112.79)
Total 34 · FIRE AND RESCUE OPS PROGRAM	51,932.58	68,500.00	(16,567.42)

(Continued)

LANE FIRE AUTHORITY
Lane County, Oregon
DETAIL OF EXPENDITURES SCHEDULE
GENERAL FUND

For the Year Ended June 30, 2025

(Continued)

	Actual Budget Basis	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
32.0 · MATERIALS AND SERVICES (Continued)			
35 · FIRE & RESCUE TRAINING PROGRAM			
3511 · Fire Training Supplies	\$ 4,569.33	\$ 4,000.00	\$ 569.33
3512 · M & R - Training Equipment	16.98	200.00	(183.02)
3521 · Fire Training Classes	2,675.00	6,000.00	(3,325.00)
3522 · Training Travel	4,672.37	4,000.00	672.37
Total 35 · FIRE & RESCUE TRAINING PROGRAM	11,933.68	14,200.00	(2,266.32)
36 · EMERGENCY MEDICAL SERVICES PGRM			
3611 · EMS Supplies	113,121.91	130,000.00	(16,878.09)
3612 · EMS Training Supplies	-	500.00	(500.00)
3613 · EMS M & R Equipment	9,464.40	20,000.00	(10,535.60)
3632 · EMS Continuing Education	1,246.00	4,000.00	(2,754.00)
3633 · EMT Recertification	4,958.00	5,500.00	(542.00)
3641 · Physician Advisor	34,398.00	36,000.00	(1,602.00)
3642 · Ambulance Billing	107,571.40	125,000.00	(17,428.60)
Total 36 · EMERGENCY MEDICAL SERVICES PGRM	270,759.71	321,000.00	(50,240.29)
37 · MAINTENANCE PROGRAM			
3711 · Materials & Supplies - Building	27,583.30	35,000.00	(7,416.70)
3712 · Materials & Supplies -Apparatus	115,709.27	75,000.00	40,709.27
3713 · Materials & Supplies-Radio/Elec	1,455.65	3,000.00	(1,544.35)
3721 · Sublet Maint & Repair -Building	112,291.39	125,000.00	(12,708.61)
3722 · Sublet Maint & Repair -Vehicles	407,929.35	260,000.00	147,929.35
3723 · Maintenance & Repair-Radio/Elec	7,748.01	5,000.00	2,748.01
3724 · Maintenance Staff Training	3,007.25	2,000.00	1,007.25
Total 37 · MAINTENANCE PROGRAM	675,724.22	505,000.00	170,724.22
38 · FIRE PREVENTION & PUB ED PRGM			
3811 · Public Education - Supplies	2,863.35	5,000.00	(2,136.65)
3812 · Fire Prevention Supplies	461.95	3,000.00	(2,538.05)
3813 · Training - Prevention & Pub Ed	1,521.47	3,000.00	(1,478.53)
Total 38 · FIRE PREVENTION & PUB ED PRGM	4,846.77	11,000.00	(6,153.23)
39.4 · EXTERNAL TRAINING PROGRAM			
3941 · External Training & Supplies	15,376.52	22,000.00	(6,623.48)
Total 39.4 · EXTERNAL TRAINING PROGRAM	15,376.52	22,000.00	(6,623.48)
Total 32.0 · MATERIALS AND SERVICES	2,323,127.43	2,373,770.00	(50,642.57)

(Continued)

LANE FIRE AUTHORITY
Lane County, Oregon
DETAIL OF EXPENDITURES SCHEDULE
GENERAL FUND

For the Year Ended June 30, 2025

(Continued)

	<u>Actual</u> Budget Basis	<u>Final</u> Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
40.0 · CAPITAL OUTLAY - SMALL EQUIPMENT			
40 · SMALL EQUIPMENT			
4001 · Vehicle Equipment	\$ 11,121.10	\$ 20,000.00	\$ (8,878.90)
4002 · Building Equipment	249,401.25	256,286.04	(6,884.79)
4011 · EMS Equipment - Capital	71,346.62	81,000.00	(9,653.38)
4012 · EMS Training Equipment - Capital	17,250.00	24,000.00	(6,750.00)
4021 · Fire Suppression Equip -Capital	51,868.16	44,000.00	7,868.16
4022 · Fire Training Equip. - Capital	943.28	6,000.00	(5,056.72)
4031 · Rescue Equipment - Capital	1,293.54	10,000.00	(8,706.46)
4041 · Safety Equipment - Capital	47,823.72	66,000.00	(18,176.28)
4051 · Communications Equip - Capital	42,768.12	22,000.00	20,768.12
4061 · Shop Equip & Tools - Capital	2,034.98	2,000.00	34.98
4071 · Office Equipment - Capital	9,094.30	12,000.00	(2,905.70)
Total 40 · SMALL EQUIPMENT	<u>504,945.07</u>	<u>543,286.04</u>	<u>(38,340.97)</u>
Total 40.0 · CAPITAL OUTLAY - SMALL EQUIPMENT	504,945.07	543,286.04	(38,340.97)
40.2 · SPECIAL PAYMENTS			
4095 · Tax Anticipation Note Repayment	<u>1,029,145.83</u>	<u>1,040,000.00</u>	<u>(10,854.17)</u>
Total 40.2 · SPECIAL PAYMENTS	1,029,145.83	1,040,000.00	(10,854.17)
51.0 · DEBT SERVICE			
5101 · Flex Lease - Principal	150,000.00	171,000.00	(21,000.00)
5102 · Flex Lease - Interest	10,529.17	17,000.00	(6,470.83)
5103 · Station 101 Property Payment	<u>15,065.76</u>	<u>15,066.00</u>	<u>(0.24)</u>
Total 51.0 · DEBT SERVICE	175,594.93	203,066.00	(27,471.07)
80 · TRANSFER FUNDS			
84.0 · Trans to Capital Reserve Fund	<u>500,000.00</u>	<u>500,000.00</u>	<u>-</u>
Total 80 · TRANSFER FUNDS	<u>500,000.00</u>	<u>500,000.00</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 13,186,576.27</u>	<u>\$ 13,583,773.18</u>	<u>\$ (397,196.91)</u>

LANE FIRE AUTHORITY
Lane County, Oregon

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

CAPITAL RESERVE FUND

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES					
Investment earnings	\$ -	\$ 10,275	\$ 10,275	\$ -	\$ 10,275
EXPENDITURES					
Capital outlay	-	6,335	6,335	-	6,335
Excess (deficiency) of revenues over (under) expenditures	-	3,940	3,940	-	3,940
OTHER FINANCING SOURCES (USES)					
Transfers in	500,000	-	500,000	-	500,000
Net change in fund balance	500,000	3,940	503,940	-	503,940
Fund balance - beginning	-	-	-	-	-
Fund balance - ending	<u>\$ 500,000</u>	<u>\$ 3,940</u>	<u>\$ 503,940</u>	<u>\$ -</u>	<u>\$ 503,940</u>

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Lane Fire Authority
Veneta, Oregon 97487

We have audited the basic financial statements of Lane Fire Authority as of and for the year ended June 30, 2025 and have issued our report thereon dated September 9, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Lane Fire Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

Deposit of public funds with financial institutions (ORS Chapter 295)

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

In connection with our testing, nothing came to our attention that caused us to believe the Authority was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

- 1. The Authority expended funds in excess of appropriations, which is in violation of Oregon Budget Law. The following appropriation was over-expended for the year ended June 30, 2025:

<u>Fund</u>	<u>Function</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Capital Reserve Fund	Capital outlay	\$ -	\$ 6,335	\$ 6,335

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered Lane Fire Authority’s internal control over financial reporting 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 Lane Fire Authority’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Lane Fire Authority’s internal control over financial reporting. However, we noted certain matters that we have reported to the management of the Authority in a separate letter dated September 9, 2025.

This report is intended solely for the information and use of the board of directors and management of Lane Fire Authority and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.


Accuity, LLC
September 9, 2025

Lane Fire Authority
88050 Territorial
Veneta, OR 97487

Cash Flow Statement

For the Period Ended September 30, 2025

Balance Forward:

Checking - LFA	\$	31,380.61
Ambulance - LFA	\$	987.92
Ambulance - LRFR	\$	25,330.55
Money Market	\$	636,303.12
LGIP - General Fund	\$	619,588.60
LGIP - Capital Reserve Fund	\$	160,517.45
Total Balance Forward	\$	<u>1,474,108.25</u>

Inflows:

Tax Revenue	\$	11,024.93
Ambulance Revenue	\$	120,271.11
GEMT - CCO/MCO	\$	-
GEMT - FFS	\$	-
FireMed Revenue	\$	17,525.20
Miscellaneous Deposit(s)	\$	5,594.38
Interest - General Fund	\$	2,826.19
Interest - Capital Reserve Fund	\$	325.92
Transfer from Santa Clara	\$	-
Conflgration	\$	186,881.31
Grant Income	\$	-
Total Inflows	\$	<u>344,449.04</u>

Outflows:

Checks Written	\$	956,558.64
Total Outflows	\$	<u>956,558.64</u>

Overall Total	\$	<u><u>861,998.65</u></u>
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Fund Balances:

Checking - LFA	\$	104,318.87
Ambulance - LFA	\$	50,834.86
Ambulance - LRFR	\$	11,271.55
Money Market	\$	401,908.19
LGIP - General Fund	\$	204,537.62
LGIP - Capital Reserve Fund	\$	89,127.56
	\$	<u><u>861,998.65</u></u>

Notes:

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
 July 1 through October 10, 2025

	Jul 1 - Oct 10, 25	Budget	\$ Over Budget	% of Budget
Income				
0403 · Transfer In - Capital Reserve	319,000.00	0.00	319,000.00	100.0%
20.0 · INCOME				
2003 · Miscellaneous Income	6,093.32	40,000.00	-33,906.68	15.2%
2005 · Conflagration	219,761.83	219,450.00	311.83	100.1%
2006.1 · Interest Income - General Fund	11,569.58	90,000.00	-78,430.42	12.9%
2006.2 · Interest Income - Capital Resrv	3,226.36	0.00	3,226.36	100.0%
2007 · External Training Income				
2007.1 · Prevention Division				
2007.10 · CPR Classes - Prevention Div.	1,080.00	0.00	1,080.00	100.0%
2007.12 · Driveway Inspections	1,200.00	0.00	1,200.00	100.0%
2007.13 · Lock Box	200.00	0.00	200.00	100.0%
2007.14 · Medical/Fire Reports	120.00	0.00	120.00	100.0%
2007.15 · Brycer Income	887.40	0.00	887.40	100.0%
Total 2007.1 · Prevention Division	3,487.40	0.00	3,487.40	100.0%
2007 · External Training Income - Other	7,200.40	50,000.00	-42,799.60	14.4%
Total 2007 · External Training Income	10,687.80	50,000.00	-39,312.20	21.4%
2008 · Transport				
2008.1 · Transport Returns and Refunds	-922.60	0.00	-922.60	100.0%
2008 · Transport - Other	521,008.60	2,500,000.00	-1,978,991.40	20.8%
Total 2008 · Transport	520,086.00	2,500,000.00	-1,979,914.00	20.8%
2009 · FireMed Revenue	89,962.20	175,000.00	-85,037.80	51.4%
2011 · Property Tax Receipts	45,469.53	6,849,351.00	-6,803,881.47	0.7%
2012 · Service Billing	17,461.46	25,000.00	-7,538.54	69.8%
2013 · Surplus Sale	0.00	100.00	-100.00	0.0%
2014 · Transfer In from SCFD	0.00	832,082.00	-832,082.00	0.0%
2015 · GEMT				
2015.1 · FFS	44,748.94	0.00	44,748.94	100.0%
2015 · GEMT - Other	0.00	300,000.00	-300,000.00	0.0%
Total 2015 · GEMT	44,748.94	300,000.00	-255,251.06	14.9%
2017 · Tax Anticipation Note Proceeds	1,500,000.00	1,500,000.00	0.00	100.0%
Total 20.0 · INCOME	2,469,067.02	12,580,983.00	-10,111,915.98	19.6%
Total Income	2,788,067.02	12,580,983.00	-9,792,915.98	22.2%
Gross Profit	2,788,067.02	12,580,983.00	-9,792,915.98	22.2%
Expense				
30.0 · PERSONNEL SERVICES				
30 · SALARIES				
3011 · Fire Chief	40,980.44	177,583.00	-136,602.56	23.1%
3012 · Assistant Chief	43,507.94	161,601.00	-118,093.06	26.9%
3014 · Line Captain	94,398.84	361,523.00	-267,124.16	26.1%
3015 · Lieutenant	165,763.92	649,946.00	-484,182.08	25.5%
3016 · Engineer	388,436.76	1,576,316.00	-1,187,879.24	24.6%
3017 · Firefighter	21,888.92	0.00	21,888.92	100.0%
3018 · Training Officer	65,480.04	341,334.00	-275,853.96	19.2%
3020 · Maintenance Officer	0.00	70,000.00	-70,000.00	0.0%
3022 · Code Enforcement Officer	31,628.80	117,367.00	-85,738.20	26.9%
3022.1 · Public Education Position	27,577.13	102,429.00	-74,851.87	26.9%
3023 · Business Manager	33,924.17	126,004.00	-92,079.83	26.9%
3024 · Executive Secretary	15,728.65	74,353.00	-58,624.35	21.2%
3025 · Temporary/Seasonal Workers				
3025.1 · Tender Standby	2,856.25	0.00	2,856.25	100.0%
3025.3 · OSFM Staffing	21,591.90	0.00	21,591.90	100.0%
3025 · Temporary/Seasonal Workers - Other	5,687.50	80,275.00	-74,587.50	7.1%
Total 3025 · Temporary/Seasonal Workers	30,135.65	80,275.00	-50,139.35	37.5%

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Cash Basis

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
 July 1 through October 10, 2025

	Jul 1 - Oct 10, 25	Budget	\$ Over Budget	% of Budget
3026 · Overtime				
3026.1 · Overtime - Regular	312,916.15	0.00	312,916.15	100.0%
3026.2 · Overtime to Comp	-72,358.13	0.00	-72,358.13	100.0%
3026.3 · FLSA 1/2 & FLSA OT	44,500.28	0.00	44,500.28	100.0%
3026.5 · Comp Time - Cash Out	5,655.87	0.00	5,655.87	100.0%
3026 · Overtime - Other	0.00	1,251,992.00	-1,251,992.00	0.0%
Total 3026 · Overtime	290,714.17	1,251,992.00	-961,277.83	23.2%
3027 · Vacation Liability	67,786.14	309,000.00	-241,213.86	21.9%
3029 · Single Role Medic				
3029.1 · Single Role Medic - Full Time	43,725.13	0.00	43,725.13	100.0%
3029.2 · Single Role Medic - Part Time	10,330.49	0.00	10,330.49	100.0%
3029 · Single Role Medic - Other	0.00	177,597.00	-177,597.00	0.0%
Total 3029 · Single Role Medic	54,055.62	177,597.00	-123,541.38	30.4%
3030 · Conflagration Wages				
3030.1 · Conflag Hourly	25,589.68	0.00	25,589.68	100.0%
3030.2 · Conflag OT	75,683.98	0.00	75,683.98	100.0%
3030.3 · Conflag Backfill OT	22,803.58	0.00	22,803.58	100.0%
3030.4 · Conflag Backfill Hourly	925.34	0.00	925.34	100.0%
3030 · Conflagration Wages - Other	0.00	100.00	-100.00	0.0%
Total 3030 · Conflagration Wages	125,002.58	100.00	124,902.58	125,002.6%
3032 · General Service Maint. Worker	15,875.02	58,964.00	-43,088.98	26.9%
3033 · Board Member Payments	1,050.00	6,000.00	-4,950.00	17.5%
3034 · Student Residents	3,264.45	40,260.00	-36,995.55	8.1%
Total 30 · SALARIES	1,517,199.24	5,682,644.00	-4,165,444.76	26.7%
30.4 · EMPLOYER PAYROLL EXPENSE				
3051 · FICA Expense	130,370.63	490,067.00	-359,696.37	26.6%
3052 · State Unemployment Expense	0.00	1,000.00	-1,000.00	0.0%
3053 · Retirement	445,214.42	1,704,753.00	-1,259,538.58	26.1%
3054 · Medical & Dental Insurance	248,872.00	1,260,056.00	-1,011,184.00	19.8%
3055 · AD&D Insurance	8,967.30	54,600.00	-45,632.70	16.4%
3056 · Workers' Compensation	225,091.37	230,000.00	-4,908.63	97.9%
3058 · Workers' Benefit Fund Expense	245.49	1,022.00	-776.51	24.0%
3059 · Paid Leave Oregon Expense	6,657.13	25,571.00	-18,913.87	26.0%
3060 · MERP - Employer	3,720.00	0.00	3,720.00	100.0%
Total 30.4 · EMPLOYER PAYROLL EXPENSE	1,069,138.34	3,767,069.00	-2,697,930.66	28.4%
Total 30.0 · PERSONNEL SERVICES	2,586,337.58	9,449,713.00	-6,863,375.42	27.4%
32.0 · MATERIALS AND SERVICES				
32 · ADMINISTRATION AND BUSINESS				
3211 · Office Supplies, Printing, Copy	5,743.29	15,000.00	-9,256.71	38.3%
3212 · M & R Office & Computer Systems	18,877.13	65,000.00	-46,122.87	29.0%
3213 · Postage and Freight	265.57	2,500.00	-2,234.43	10.6%
3221 · Telephone and Internet Service	14,603.36	56,000.00	-41,396.64	26.1%
3222 · Electronic Communications	61,631.01	58,000.00	3,631.01	106.3%
3223 · Utilities-Elec/Water/Sewer	22,930.28	77,500.00	-54,569.72	29.6%
3224 · Garbage	2,023.96	8,000.00	-5,976.04	25.3%
3225 · Heating Gas and Oil	623.66	40,000.00	-39,376.34	1.6%
3226 · Laundry Services	2,498.63	11,000.00	-8,501.37	22.7%
3231 · Vehicle Fuel	45,944.70	145,000.00	-99,055.30	31.7%
3241 · Banking Services	2,021.92	6,000.00	-3,978.08	33.7%
3242 · Accounting Services	28,750.00	25,000.00	3,750.00	115.0%
3243 · Legal Services and Consulting	30,877.00	65,000.00	-34,123.00	47.5%
3244 · Dispatch	0.00	386,000.00	-386,000.00	0.0%
3251 · Insurance	2,222.00	188,400.00	-186,178.00	1.2%
3252 · Elections and Legal Notices	9,954.58	5,000.00	4,954.58	199.1%
3253 · Dues and Memberships	883.00	11,000.00	-10,117.00	8.0%
3261 · Training - Admin Staff	1,775.00	7,000.00	-5,225.00	25.4%
3262 · Training - Board of Directors	1,875.00	2,000.00	-125.00	93.8%
3263 · Travel - Admin Staff	186.02	7,000.00	-6,813.98	2.7%

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Cash Basis

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
 July 1 through October 10, 2025

	Jul 1 - Oct 10, 25	Budget	\$ Over Budget	% of Budget
3264 · Travel - Board of Directors	0.00	4,000.00	-4,000.00	0.0%
3265 · Chiefs' Expense Account	76.80	1,000.00	-923.20	7.7%
3271 · Uniforms	2,959.67	30,000.00	-27,040.33	9.9%
3281 · Rent	0.00	5.00	-5.00	0.0%
3291 · Water, Food, and Condiments	3,886.50	9,500.00	-5,613.50	40.9%
Total 32 · ADMINISTRATION AND BUSINESS	260,609.08	1,224,905.00	-964,295.92	21.3%
33 · RECRUITMENT AND RENTENTION				
3311 · Recruiting and Exams	939.01	3,500.00	-2,560.99	26.8%
3312 · Recruit Training	0.00	1,500.00	-1,500.00	0.0%
3313 · Volunteer Support				
3313.1 · Volunteer Support	6,828.23	60,000.00	-53,171.77	11.4%
3313.2 · Volunteer FF Reimbursemt/LOSAP	0.00	33,000.00	-33,000.00	0.0%
3313.3 · Volunteer FF Cell Phone Reimb.	0.00	13,000.00	-13,000.00	0.0%
3313 · Volunteer Support - Other	292.33	0.00	292.33	100.0%
Total 3313 · Volunteer Support	7,120.56	106,000.00	-98,879.44	6.7%
3314 · Civil Service Commission	0.00	100.00	-100.00	0.0%
3315 · FireMed Memberships	4,800.00	6,800.00	-2,000.00	70.6%
3316 · DPSST Fingerprinting/Background	1,450.00	4,500.00	-3,050.00	32.2%
3317 · Educational Reimbursement	5,794.00	15,000.00	-9,206.00	38.6%
Total 33 · RECRUITMENT AND RENTENTION	20,103.57	137,400.00	-117,296.43	14.6%
33.1 · STUDENT RESIDENT PROGRAM				
3321 · School tuition, books, and fees	0.00	45,000.00	-45,000.00	0.0%
Total 33.1 · STUDENT RESIDENT PROGRAM	0.00	45,000.00	-45,000.00	0.0%
33.2 · HEALTH AND SAFETY PROGRAM				
3331 · Preventative Medical				
3331.1 · Medical Evaluations - Renewals	0.00	24,200.00	-24,200.00	0.0%
3331.2 · Medical Evaluals - New Recruits	2,484.00	24,000.00	-21,516.00	10.4%
3331.3 · Med Evals-New Hire/Fit for Duty	0.00	9,500.00	-9,500.00	0.0%
3331.4 · Vaccinations	0.00	400.00	-400.00	0.0%
3332.1 · Gym Equipment M & R	0.00	2,000.00	-2,000.00	0.0%
3332.2 · Peer Fitness Trainer Cert.	0.00	300.00	-300.00	0.0%
Total 3331 · Preventative Medical	2,484.00	60,400.00	-57,916.00	4.1%
3333 · Employee Assistance Program	4,908.75	23,250.00	-18,341.25	21.1%
Total 33.2 · HEALTH AND SAFETY PROGRAM	7,392.75	83,650.00	-76,257.25	8.8%
34 · FIRE AND RESCUE OPS PROGRAM				
3411 · Supplies - Fire Suppression	5,715.39	5,000.00	715.39	114.3%
3412 · M & R - Fire Equipment	2,212.18	55,000.00	-52,787.82	4.0%
3413 · Safety Supplies	1,725.30	7,000.00	-5,274.70	24.6%
3422 · Address Markers	0.00	2,500.00	-2,500.00	0.0%
3431 · Water Sources & Hydrant Testing	2,770.33	500.00	2,270.33	554.1%
Total 34 · FIRE AND RESCUE OPS PROGRAM	12,423.20	70,000.00	-57,576.80	17.7%
35 · FIRE & RESCUE TRAINING PROGRAM				
3511 · Fire Training Supplies	2,333.47	4,000.00	-1,666.53	58.3%
3512 · M & R - Training Equipment	314.23	200.00	114.23	157.1%
3521 · Fire Training Classes	2,131.02	6,000.00	-3,868.98	35.5%
3522 · Training Travel	378.00	4,000.00	-3,622.00	9.5%
Total 35 · FIRE & RESCUE TRAINING PROGRAM	5,156.72	14,200.00	-9,043.28	36.3%

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Cash Basis

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
 July 1 through October 10, 2025

	Jul 1 - Oct 10, 25	Budget	\$ Over Budget	% of Budget
36 · EMERGENCY MEDICAL SERVICES PGRM				
3611 · EMS Supplies	24,262.46	120,000.00	-95,737.54	20.2%
3612 · EMS Training Supplies	0.00	500.00	-500.00	0.0%
3613 · EMS M & R Equipment	0.00	20,000.00	-20,000.00	0.0%
3632 · EMS Continuing Education	42.65	4,000.00	-3,957.35	1.1%
3633 · EMT Recertification	0.00	200.00	-200.00	0.0%
3641 · Physician Advisor	8,943.48	37,500.00	-28,556.52	23.8%
3642 · Ambulance Billing	22,262.20	125,000.00	-102,737.80	17.8%
Total 36 · EMERGENCY MEDICAL SERVICES PG...	55,510.79	307,200.00	-251,689.21	18.1%
37 · MAINTENANCE PROGRAM				
3711 · Materials & Supplies - Building	6,514.54	35,000.00	-28,485.46	18.6%
3712 · Materials & Supplies -Apparatus	20,229.65	80,000.00	-59,770.35	25.3%
3713 · Materials & Supplies-Radio/Elec	0.00	2,000.00	-2,000.00	0.0%
3721 · Sublet Maint & Repair -Building	30,413.98	150,000.00	-119,586.02	20.3%
3722 · Sublet Maint & Repair -Vehicles	108,805.39	300,000.00	-191,194.61	36.3%
3723 · Maintenance & Repair-Radio/Elec	797.15	5,000.00	-4,202.85	15.9%
3724 · Maintenance Staff Training	0.00	2,000.00	-2,000.00	0.0%
Total 37 · MAINTENANCE PROGRAM	166,760.71	574,000.00	-407,239.29	29.1%
38 · FIRE PREVENTION & PUB ED PRGM				
3811 · Public Education - Supplies	1,068.79	10,000.00	-8,931.21	10.7%
3813 · Prevention & Pub Ed - Training	635.50	3,000.00	-2,364.50	21.2%
Total 38 · FIRE PREVENTION & PUB ED PRGM	1,704.29	13,000.00	-11,295.71	13.1%
39.4 · EXTERNAL TRAINING PROGRAM				
3941 · External Training & Supplies	2,422.46	22,000.00	-19,577.54	11.0%
Total 39.4 · EXTERNAL TRAINING PROGRAM	2,422.46	22,000.00	-19,577.54	11.0%
Total 32.0 · MATERIALS AND SERVICES	532,083.57	2,491,355.00	-1,959,271.43	21.4%
40.2 · SPECIAL PAYMENTS				
4095 · Tax Anticipation Note Repayment	25,500.00	1,550,000.00	-1,524,500.00	1.6%
Total 40.2 · SPECIAL PAYMENTS	25,500.00	1,550,000.00	-1,524,500.00	1.6%
51.0 · Debt Service				
5101 · Flex Lease - Principal	0.00	150,000.00	-150,000.00	0.0%
5102 · Flex Lease - Interest	0.00	17,000.00	-17,000.00	0.0%
5103 · Station 101 Property Payment	1,797.94	3,775.00	-1,977.06	47.6%
Total 51.0 · Debt Service	1,797.94	170,775.00	-168,977.06	1.1%
70 · Contingency				
80.0 · Contingency	0.00	100,000.00	-100,000.00	0.0%
Total 70 · Contingency	0.00	100,000.00	-100,000.00	0.0%
80 · TRANSFER FUNDS				
84.0 · Trans to Capital Reserve Fund	319,000.00	319,000.00	0.00	100.0%
Total 80 · TRANSFER FUNDS	319,000.00	319,000.00	0.00	100.0%
90 · SPECIAL FUNDS - CAPITAL OUTLAY				
94.0 · Cap Outlay - Capital Resrv Fund	753,427.95	0.00	753,427.95	100.0%
Total 90 · SPECIAL FUNDS - CAPITAL OUTLAY	753,427.95	0.00	753,427.95	100.0%
Total Expense	4,218,147.04	14,080,843.00	-9,862,695.96	30.0%
Net Income	-1,430,080.02	-1,499,860.00	69,779.98	95.3%

Lane Fire Authority

10/13/2025 7:46 AM

Register: 010.1 · Banner Bank - LFA

From 09/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/03/2025			010.3 · Banner Bank - ...	Funds Transfer		X	180,000.00	211,380.61
09/04/2025			-split-	Deposit		X	97.25	211,477.86
09/04/2025	EFT	Tactical Business Gr...	20000 · Accounts Paya...		8,652.00	X		202,825.86
09/04/2025	31409	Stryker Corporation	20000 · Accounts Paya...		63,722.64	X		139,103.22
09/04/2025	31410	Above All Sanitation...	20000 · Accounts Paya...		419.00	X		138,684.22
09/04/2025	31411	AT&T Mobility	20000 · Accounts Paya...		75.50	X		138,608.72
09/04/2025	31412	Baker's Shoes and Cl...	20000 · Accounts Paya...		242.96	X		138,365.76
09/04/2025	31413	Battery Pros	20000 · Accounts Paya...		293.92	X		138,071.84
09/04/2025	31414	Berea Brush	20000 · Accounts Paya...		42.25	X		138,029.59
09/04/2025	31415	Carson	20000 · Accounts Paya...		11,234.95	X		126,794.64
09/04/2025	31416	Cheryl Hunter.	20000 · Accounts Paya...		83.95			126,710.69
09/04/2025	31417	Christoffer Poulsen	20000 · Accounts Paya...		8,943.48	X		117,767.21
09/04/2025	31418	Comcast - 0243	20000 · Accounts Paya...		547.78	X		117,219.43
09/04/2025	31419	Comcast - 5906	20000 · Accounts Paya...		517.07	X		116,702.36
09/04/2025	31420	Comcast - 8545	20000 · Accounts Paya...		206.23	X		116,496.13
09/04/2025	31421	Commercial Air, Inc.	20000 · Accounts Paya...		2,086.00	X		114,410.13
09/04/2025	31422	Dish	20000 · Accounts Paya...		157.09	X		114,253.04
09/04/2025	31423	DMV	20000 · Accounts Paya...		15.00	X		114,238.04
09/04/2025	31424	EPUD	20000 · Accounts Paya...		637.22	X		113,600.82
09/04/2025	31425	Equipment Mobile S...	20000 · Accounts Paya...		56,273.31	X		57,327.51
09/04/2025	31426	Eugene Networks	20000 · Accounts Paya...		3,221.30	X		54,106.21
09/04/2025	31427	Gannett Oregon Loca...	20000 · Accounts Paya...		563.94	X		53,542.27
09/04/2025	31428	Hughes Fire Equipm...	20000 · Accounts Paya...		13,673.05	X		39,869.22
09/04/2025	31429	Industrial Source Corp.	20000 · Accounts Paya...		568.99	X		39,300.23
09/04/2025	31430	Jackson's Complete ...	20000 · Accounts Paya...		548.79	X		38,751.44
09/04/2025	31431	Jerry's Home Improv...	20000 · Accounts Paya...		262.93	X		38,488.51
09/04/2025	31432	Kone, Inc.	20000 · Accounts Paya...		472.02	X		38,016.49
09/04/2025	31433	Lane Apex Disposal ...	20000 · Accounts Paya...		55.26	X		37,961.23
09/04/2025	31434	Lane Electric	20000 · Accounts Paya...		188.46	X		37,772.77
09/04/2025	31435	Life-Assist, Inc.	20000 · Accounts Paya...		2,341.66	X		35,431.11
09/04/2025	31436	Liz Loomis Public A...	20000 · Accounts Paya...		6,000.00	X		29,431.11
09/04/2025	31437	MCI	20000 · Accounts Paya...		16.04	X		29,415.07
09/04/2025	31438	My-Comm, Inc.	20000 · Accounts Paya...		240.00	X		29,175.07
09/04/2025	31439	North Coast Electric ...	20000 · Accounts Paya...		269.25	X		28,905.82
09/04/2025	31440	Overhead Door, Corp.	20000 · Accounts Paya...		180.00	X		28,725.82
09/04/2025	31441	Pacific Ag Systems, I...	20000 · Accounts Paya...		1,640.82	X		27,085.00
09/04/2025	31442	Reese Landscapes, Inc.	20000 · Accounts Paya...		330.00	X		26,755.00
09/04/2025	31443	Safety-Kleen System...	20000 · Accounts Paya...		282.38	X		26,472.62
09/04/2025	31444	SDIS	20000 · Accounts Paya...		75,920.00	X		-49,447.38
09/04/2025	31445	SeaWestern Fire Fig...	20000 · Accounts Paya...		1,384.20	X		-50,831.58

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2025	31446	Standard Insurance C...	20000 · Accounts Paya...		5,958.04	X		-56,789.62
09/04/2025	31447	Sterling Life Insuran...	20000 · Accounts Paya...		123.91	X		-56,913.53
09/04/2025	31448	Swanson's Pest Mana...	20000 · Accounts Paya...		85.00	X		-56,998.53
09/04/2025	31449	US Bank - Equipmen...	20000 · Accounts Paya...		1,575.00	X		-58,573.53
09/04/2025	31450	Valley Parts and Mac...	20000 · Accounts Paya...		202.42	X		-58,775.95
09/04/2025	31451	Veneta, City of	20000 · Accounts Paya...		310.66	X		-59,086.61
09/04/2025	31452	Viresco Counseling ...	20000 · Accounts Paya...		468.75	X		-59,555.36
09/04/2025	31453	Zoll Medical Corpor...	20000 · Accounts Paya...		327.16	X		-59,882.52
09/04/2025		QuickBooks Payroll ...	-split-	Created by Pay...	114,817.23	X		-174,699.75
09/04/2025	AJE208		20.0 · INCOME:2008 · ...	Treasury Deposit		X	2,750.00	-171,949.75
09/04/2025			010.3 · Banner Bank - ...	Funds Transfer		X	260,000.00	88,050.25
09/05/2025			-split-	Deposit		X	28.83	88,079.08
09/05/2025	EFT	Lane Professional Fir...	02 · PAYROLL PAYA...		116.00	X		87,963.08
09/05/2025	EFT	IAFF Local 851	02 · PAYROLL PAYA...		1,946.49	X		86,016.59
09/05/2025	EFT	Matt Trabosh - Statio...	02 · PAYROLL PAYA...		140.00	X		85,876.59
09/05/2025	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	13,445.00	X		72,431.59
09/05/2025	E-pay	IRS	-split-	45-4652918 Q...	54,892.60	X		17,538.99
09/05/2025	31407	Oregon Department ...	02 · PAYROLL PAYA...		909.35	X		16,629.64
09/05/2025	31408	IAFF MERP Trust	-split-		2,480.00	X		14,149.64
09/05/2025	DD	Banks, Hayden	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Bohn, Tim	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Borland, Harry D	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Brush, Berea C	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Clark, Rudy	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Culy, Donald	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Douglass, Rose	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Eller, Hunter	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Esker, River	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Gibson, Austin	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Gish, Thomas	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Hart, Brandon	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Hill, Baylie	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Holmes, Diana	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Holmes, Robert	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Howland, Jeremy	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Hunter, Cheryl	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Jasper, Jonathan	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Johnson, Katherine	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Jonsson, Kyle	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Jozwiak, Megan M	-split-	Direct Deposit		X		14,149.64

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09/05/2025	DD	Lay, Jacob S	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Maxwell, John	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Montague, Blake	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Pape`, Casey	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Parmenter, Charlotte	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Potterf, William	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Renolds, Joshua	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Robles, Samuel	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Rush, Ryan C.	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Sayles, Brian J	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Seckler, Matthew	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Snauer, Matthew	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Staniak, Christopher ...	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Taraka, Kavi	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Trabosh, Matthew	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Vasquez-Farfan, Jose...	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Weaver, Riley	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Welch, Timothy	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	West, Jesse	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Whittaker, Timothy A.	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Wilkie, Ethan	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Willow-McFarland, ...	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Wood, Randal E.	-split-	Direct Deposit		X		14,149.64
09/05/2025	DD	Young, Hayley	-split-	Direct Deposit		X		14,149.64
09/05/2025	31406	Buckridge, Robert	-split-		348.44	X		13,801.20
09/07/2025			010.3 · Banner Bank - ...	Funds Transfer		X	80,000.00	93,801.20
09/11/2025	EFT	Oregon Department ...	02 · PAYROLL PAYA...		510.64	X		93,290.56
09/12/2025	EFT	PERS	-split-	02883	76,023.72	X		17,266.84
09/12/2025	EFT	PERS	02 · PAYROLL PAYA...		53.76	X		17,213.08
09/12/2025	EFT	PERS	02 · PAYROLL PAYA...		29.37	X		17,183.71
09/13/2025	EFT	Valic	-split-		14,677.91	X		2,505.80
09/13/2025			010.3 · Banner Bank - ...	Funds Transfer		X	80,000.00	82,505.80
09/15/2025	AJE187		20.0 · INCOME:2005 · ...	Cram Fire Conf...		X	48,478.60	130,984.40
09/15/2025	AJE188		20.0 · INCOME:2005 · ...	Upper Applega...		X	6,785.66	137,770.06
09/16/2025			-split-	Deposit		X	265.22	138,035.28
09/16/2025	AJE189		20.0 · INCOME:2005 · ...	Rogue IR		X	10,248.24	148,283.52
09/16/2025	AJE190		20.0 · INCOME:2005 · ...	Alder Fire		X	22,814.59	171,098.11
09/16/2025			010.4 · Bank Accounts...	Funds Transfer		X	5,000.00	176,098.11
09/16/2025			010.2 · LFA Ambulanc...	Funds Transfer		X	20,000.00	196,098.11
09/16/2025			010.3 · Banner Bank - ...	Funds Transfer		X	50,000.00	246,098.11

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/17/2025			-split-	Deposit		X	96.80	246,194.91
09/17/2025	AJE209		20.0 · INCOME:2008 · ...	Treasury Deposit		X	123.17	246,318.08
09/18/2025		QuickBooks Payroll ...	-split-	Created by Pay...	133,082.60	X		113,235.48
09/18/2025		QuickBooks Payroll ...	-split-	Created by Pay...	495.05	X		112,740.43
09/19/2025			-split-	Deposit		X	28.83	112,769.26
09/19/2025	EFT	IAFF MERP Trust	-split-		2,480.00	X		110,289.26
09/19/2025	EFT	IAFF Local 851	02 · PAYROLL PAYA...		1,946.49	X		108,342.77
09/19/2025	EFT	Lane Professional Fir...	02 · PAYROLL PAYA...		116.00	X		108,226.77
09/19/2025	EFT	Matt Trabosh - Statio...	02 · PAYROLL PAYA...		140.00	X		108,086.77
09/19/2025	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	16,293.00	X		91,793.77
09/19/2025	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	39.00	X		91,754.77
09/19/2025	E-pay	IRS	-split-	45-4652918 Q...	66,269.07	X		25,485.70
09/19/2025	E-pay	IRS	-split-	45-4652918 Q...	131.52	X		25,354.18
09/19/2025	31457	Hughes Fire Equipm...	20000 · Accounts Paya...		14,137.56	X		11,216.62
09/19/2025	DD	Banks, Hayden	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Bohn, Tim	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Blakenship, Eric	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Borland, Harry D	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Brush, Berea C	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Clark, Rudy	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Culy, Donald	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Douglass, Rose	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Eller, Hunter	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Esker, River	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Gibson, Austin	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Gish, Thomas	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Hart, Brandon	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Hill, Baylie	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Holmes, Diana	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Holmes, Robert	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Howland, Jeremy	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Hunter, Cheryl	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Jasper, Jonathan	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Johnson, Katherine	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Jonsson, Kyle	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Jozwiak, Megan M	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Lay, Jacob S	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Maxwell, John	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Montague, Blake	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Pape', Casey	-split-	Direct Deposit		X		11,216.62

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09/19/2025	DD	Parmenter, Charlotte	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Potterf, William	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Renolds, Joshua	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Robles, Samuel	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Rush, Ryan C.	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Sayles, Brian J	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Seckler, Matthew	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Snauer, Matthew	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Staniak, Christopher ...	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Taraka, Kavi	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Trabosh, Matthew	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Vasquez-Farfan, Jose...	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Welch, Timothy	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	West, Jesse	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Whittaker, Timothy A.	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Wilkie, Ethan	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Willow-McFarland, ...	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Wood, Randal E.	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Young, Hayley	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Reed, Mikah	-split-	Direct Deposit		X		11,216.62
09/19/2025	DD	Daniel, Shea	-split-	Direct Deposit		X		11,216.62
09/19/2025	31454	Buckridge, Robert	-split-		391.28	X		10,825.34
09/19/2025	AJE210		20.0 · INCOME:2008 · ...	Treasury Deposit		X	2,525.00	13,350.34
09/22/2025	31458	AlSCO, Inc.	20000 · Accounts Paya...		1,095.93	X		12,254.41
09/22/2025	31459	Baker's Shoes and Cl...	20000 · Accounts Paya...		477.95	X		11,776.46
09/22/2025	31460	Blachly-Lane County...	20000 · Accounts Paya...		446.75	X		11,329.71
09/22/2025	31461	Cardinal Health 112, ...	20000 · Accounts Paya...		918.00	X		10,411.71
09/22/2025	31462	Cascade Health	20000 · Accounts Paya...		2,484.00	X		7,927.71
09/22/2025	31463	Century Link - Lumen	20000 · Accounts Paya...		38.26	X		7,889.45
09/22/2025	31464	CenturyLink	20000 · Accounts Paya...		629.73	X		7,259.72
09/22/2025	31465	Cheryl Hunter.	20000 · Accounts Paya...		589.66			6,670.06
09/22/2025	31466	Comcast - 5906	20000 · Accounts Paya...		517.07	X		6,152.99
09/22/2025	31467	Dish	20000 · Accounts Paya...		200.11			5,952.88
09/22/2025	31468	Don's Maytag	20000 · Accounts Paya...		1,318.00			4,634.88
09/22/2025	31469	Ecosystems Transfer ...	20000 · Accounts Paya...		177.95	X		4,456.93
09/22/2025	31470	Emerald Broadband, ...	20000 · Accounts Paya...		180.00			4,276.93
09/22/2025	31471	EPUD	20000 · Accounts Paya...		2,512.12	X		1,764.81
09/22/2025	31472	Eugene Networks	20000 · Accounts Paya...		6,305.00			-4,540.19
09/22/2025	31473	EWEB	20000 · Accounts Paya...		2,320.17	X		-6,860.36
09/22/2025	31474	Hunter Communicati...	20000 · Accounts Paya...		491.29	X		-7,351.65

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09/22/2025	31475	Industrial Source Corp.	20000 · Accounts Paya...		160.32	X		-7,511.97
09/22/2025	31476	Kaiser Brake & Alig...	20000 · Accounts Paya...		387.19			-7,899.16
09/22/2025	31477	Keyhole Locksmith	20000 · Accounts Paya...		10,230.00	X		-18,129.16
09/22/2025	31478	Kimball Midwest	20000 · Accounts Paya...		120.55	X		-18,249.71
09/22/2025	31479	LCOG	20000 · Accounts Paya...		69.00	X		-18,318.71
09/22/2025	31480	Life-Assist, Inc.	20000 · Accounts Paya...		3,588.56	X		-21,907.27
09/22/2025	31481	Local Government L...	20000 · Accounts Paya...		390.00	X		-22,297.27
09/22/2025	31482	My-Comm, Inc.	20000 · Accounts Paya...		1,923.17	X		-24,220.44
09/22/2025	31483	NW Natural	20000 · Accounts Paya...		212.50	X		-24,432.94
09/22/2025	31484	Oregon Water Services	20000 · Accounts Paya...		313.25	X		-24,746.19
09/22/2025	31485	Overhead Door, Corp.	20000 · Accounts Paya...		1,090.00	X		-25,836.19
09/22/2025	31486	Pacific Rubber & Su...	20000 · Accounts Paya...		114.97			-25,951.16
09/22/2025	31487	RevSpring, Inc.	20000 · Accounts Paya...		35.02	X		-25,986.18
09/22/2025	31488	Sanipac, Inc.	20000 · Accounts Paya...		427.85	X		-26,414.03
09/22/2025	31489	SDIS	20000 · Accounts Paya...		2,222.00	X		-28,636.03
09/22/2025	31490	Sierra Springs	20000 · Accounts Paya...		447.60			-29,083.63
09/22/2025	31491	SOS - Business Servi...	20000 · Accounts Paya...		450.00			-29,533.63
09/22/2025	31492	Superior Tire Service...	20000 · Accounts Paya...		1,292.19	X		-30,825.82
09/22/2025	31493	Swanson's Pest Mana...	20000 · Accounts Paya...		195.00	X		-31,020.82
09/22/2025	31494	Timeless Building	20000 · Accounts Paya...		120.00	X		-31,140.82
09/22/2025	31495	US Bank - Equipmen...	20000 · Accounts Paya...		1,500.00	X		-32,640.82
09/22/2025	31496	Veneta Ace Hardware	20000 · Accounts Paya...		12.00	X		-32,652.82
09/22/2025	31497	Verizon Wireless	20000 · Accounts Paya...		820.64	X		-33,473.46
09/22/2025	31498	4imprint, Inc.	20000 · Accounts Paya...		536.43	X		-34,009.89
09/22/2025	31499	Lane Electric	20000 · Accounts Paya...		286.78	X		-34,296.67
09/22/2025	31500	Swanson's Pest Mana...	20000 · Accounts Paya...		50.00	X		-34,346.67
09/22/2025	31501	Grateful Graffix	20000 · Accounts Paya...		1,494.80	X		-35,841.47
09/22/2025			010.2 · LFA Ambulanc...	Funds Transfer		X	15,000.00	-20,841.47
09/22/2025			010.3 · Banner Bank - ...	Funds Transfer		X	20,000.00	-841.47
09/23/2025			12000 · Undeposited F...	Deposit		X	720.00	-121.47
09/24/2025			-split-	Deposit		X	96.80	-24.67
09/24/2025			010.3 · Banner Bank - ...	Funds Transfer		X	100,000.00	99,975.33
09/25/2025			-split-	Deposit		X	25,408.21	125,383.54
09/25/2025	EFT	Tactical Business Gr...	20000 · Accounts Paya...		6,630.00	X		118,753.54
09/26/2025			20.0 · INCOME:2005 · ...	Deposit		X	98,554.22	217,307.76
09/26/2025	EFT	PERS	-split-	02883	78,967.89	X		138,339.87
09/26/2025	EFT	PERS	02 · PAYROLL PAYA...		51.15	X		138,288.72
09/26/2025	EFT	PERS	02 · PAYROLL PAYA...		29.37	X		138,259.35
09/26/2025	EFT	Valic	-split-		15,130.04	X		123,129.31
09/26/2025	31455	Oregon Department ...	-split-	VOID: 158262...		X		123,129.31

Lane Fire Authority

10/13/2025 7:46 AM

Register: 010.1 · Banner Bank - LFA

From 09/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/26/2025	31456	Standard Insurance - ...	-split-	1582623-3	4,321.82			118,807.49
09/29/2025			12000 · Undeposited F...	Deposit		X	301.46	119,108.95
09/29/2025	EFT	US Bank Credit Card	20000 · Accounts Paya...		13,583.26	X		105,525.69
09/29/2025	31504	Rafilson & Associate...	20000 · Accounts Paya...		1,300.00			104,225.69
09/29/2025	31505	Randy Wood.	20000 · Accounts Paya...		199.99			104,025.70
09/30/2025			-split-	Deposit		X	290.40	104,316.10
09/30/2025	AJE206		20.0 · INCOME:2006....			X	2.77	104,318.87

Lane Fire Authority

10/13/2025 7:46 AM

Register: 010.2 · LFA Ambulance Revenue

From 09/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/03/2025	AJE179		20.0 · INCOME:2008 ·...			X	78,222.09	79,210.01
09/16/2025			010.1 · Banner Bank - ...	Funds Transfer	20,000.00	X		59,210.01
09/22/2025			010.1 · Banner Bank - ...	Funds Transfer	15,000.00	X		44,210.01
09/25/2025			-split-	Deposit		X	6,624.85	50,834.86

Lane Fire Authority

10/13/2025 7:47 AM

Register: 010.3 · Banner Bank - Money Market

From 09/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/03/2025			010.1 · Banner Bank - ...	Funds Transfer	180,000.00	X		456,303.12
09/04/2025			010.4 · Bank Accounts...	Funds Transfer		X	35,000.00	491,303.12
09/04/2025			010.1 · Banner Bank - ...	Funds Transfer	260,000.00	X		231,303.12
09/07/2025			010.1 · Banner Bank - ...	Funds Transfer	80,000.00	X		151,303.12
09/13/2025			010.1 · Banner Bank - ...	Funds Transfer	80,000.00	X		71,303.12
09/16/2025			010.1 · Banner Bank - ...	Funds Transfer	50,000.00	X		21,303.12
09/22/2025			010.1 · Banner Bank - ...	Funds Transfer	20,000.00	X		1,303.12
09/22/2025			011 · LGIP:0110 · Gen...	Funds Transfer		X	500,000.00	501,303.12
09/24/2025			010.1 · Banner Bank - ...	Funds Transfer	100,000.00	X		401,303.12
09/30/2025	AJE204		20.0 · INCOME:2006....			X	615.07	401,918.19
09/30/2025	AJE205		32.0 · MATERIALS A...		10.00	X		401,908.19

Lane Fire Authority

10/13/2025 7:48 AM

Register: 010.4 · Bank Accounts - LRFR:Sub Banner Bank - LRFR

From 09/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/02/2025	AJE166		20.0 · INCOME:2006....			X	0.14	25,420.85
09/02/2025	AJE170		20.0 · INCOME:2008 · ...		70.30	X		25,350.55
09/03/2025	AJE167		32.0 · MATERIALS A...		20.00	X		25,330.55
09/03/2025	AJE178		20.0 · INCOME:2008 · ...			X	25,960.93	51,291.48
09/04/2025			010.3 · Banner Bank - ...	Funds Transfer	35,000.00	X		16,291.48
09/16/2025			010.1 · Banner Bank - ...	Funds Transfer	5,000.00	X		11,291.48
09/30/2025	AJE202		32.0 · MATERIALS A...		20.00	X		11,271.48
09/30/2025	AJE203		20.0 · INCOME:2006....			X	0.07	11,271.55



SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2025



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

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

DISTRICT OFFICIALS

June 30, 2025

BOARD OF DIRECTORS

Russell Sirotek, President
399 Carthage Avenue
Eugene, Oregon 97404

Rod Graves, Vice President
3150 Admiral Street
Eugene, Oregon 97404

Susan Smith, Secretary
3449 Tempa Street
Eugene, Oregon 97404

Mike Dennis
110 Irvington Drive
Eugene, Oregon 97404

Don Phillips
415 Ferndale Drive
Eugene, Oregon 97404

FIRE CHIEF AND REGISTERED AGENT

Dale Borland

DISTRICT ADDRESS

88050 Territorial Highway
Veneta, Oregon 97487

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

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June 30, 2025

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Santa Clara Rural Fire Protection District
Veneta, Oregon 97487

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Santa Clara Rural Fire Protection District, Lane County, Oregon, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Santa Clara Rural Fire Protection District, Lane County, Oregon as of June 30, 2025, and the respective changes in modified cash basis financial position thereof for the year then ended on the modified cash basis of accounting described in Note I.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Santa Clara Rural Fire Protection District, Lane County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note I of the financial statements, which describes the basis of accounting. Santa Clara Rural Fire Protection District, Lane County, Oregon, prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2025, the District adopted new accounting guidance: GASB Statement No. 102, *Certain Risk Disclosures*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note I, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Santa Clara Rural Fire Protection District, Lane County, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Santa Clara Rural Fire Protection District, Lane County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Santa Clara Rural Fire Protection District, Lane County, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Santa Clara Rural Fire Protection District, Lane County, Oregon's basic financial statements. The individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated September 16, 2025 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By: 
Glen O. Kearns, CPA

Albany, Oregon
September 16, 2025

BASIC FINANCIAL STATEMENTS

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2025

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 4,137,408
Noncurrent assets	
Capital assets being depreciated, net	<u>2,993,302</u>
Total assets	<u>7,130,710</u>
NET POSITION	
Net investment in capital assets	2,993,302
Unrestricted	<u>4,137,408</u>
Total net position	<u>\$ 7,130,710</u>

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

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2025

<u>Functions/Programs</u>	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Services	Grants and	Grants and	Changes in
			Contributions	Contributions	Net Position
					Governmental
					Activities
Governmental activities					
Fire protection	<u>\$ 971,388</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (971,388)</u>
General revenues					
Property taxes levied for general purposes					1,256,896
Investment earnings					230,424
Miscellaneous					<u>575</u>
Total general revenues					<u>1,487,895</u>
Change in net position					516,507
Net position - beginning					<u>6,614,203</u>
Net position - ending					<u>\$ 7,130,710</u>

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

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

BALANCE SHEET - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

June 30, 2025

	General Fund	Capital Projects Fund Capital Reserve	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,018,024	\$ 1,119,384	\$ 4,137,408
FUND BALANCES			
Committed to capital projects	\$ -	\$ 1,119,384	\$ 1,119,384
Unassigned	3,018,024	-	3,018,024
Total fund balances	\$ 3,018,024	\$ 1,119,384	\$ 4,137,408

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

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

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

June 30, 2025

Total fund balances		\$ 4,137,408
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	4,979,048	
Accumulated depreciation	<u>(1,985,746)</u>	<u>2,993,302</u>
Net position of governmental activities		<u><u>\$ 7,130,710</u></u>

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

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2025

	General Fund	Capital Projects Fund Capital Reserve	Total Governmental Funds
REVENUES			
Property taxes	\$ 1,256,896	\$ -	\$ 1,256,896
Investment earnings	181,752	48,672	230,424
Miscellaneous	<u>75</u>	<u>500</u>	<u>575</u>
Total revenues	<u>1,438,723</u>	<u>49,172</u>	<u>1,487,895</u>
EXPENDITURES			
Current			
Fire protection	814,750	-	814,750
Capital outlay	<u>-</u>	<u>988,225</u>	<u>988,225</u>
Total expenditures	<u>814,750</u>	<u>988,225</u>	<u>1,802,975</u>
Excess (deficiency) of revenues over (under) expenditures	<u>623,973</u>	<u>(939,053)</u>	<u>(315,080)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	1,500,000	1,500,000
Transfers out	<u>(1,500,000)</u>	<u>-</u>	<u>(1,500,000)</u>
Total other financing sources (uses)	<u>(1,500,000)</u>	<u>1,500,000</u>	<u>-</u>
Net change in fund balances	(876,027)	560,947	(315,080)
Fund balances - beginning	<u>3,894,051</u>	<u>558,437</u>	<u>4,452,488</u>
Fund balances - ending	<u>\$ 3,018,024</u>	<u>\$ 1,119,384</u>	<u>\$ 4,137,408</u>

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

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

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

For the Year Ended June 30, 2025

Net change in fund balances	\$ (315,080)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions	965,087	
Depreciation expense recorded in the current year	<u>(133,500)</u>	<u>831,587</u>

Change in net position	\$ <u>516,507</u>
-------------------------------	--------------------------

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

NOTES TO BASIC FINANCIAL STATEMENTS

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Description of Government-Wide Financial Statements

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

B. Reporting Entity

Santa Clara Rural Fire Protection District, formed in 1943, is a municipal corporation governed under the authority of Oregon Revised Statutes Chapter 478. The District has one station that provides fire and life safety, prevention, training, public education, and recruiting of volunteers to the citizens residing within the boundaries of the District. The District is governed by a five-member board of directors elected from the District at large. The administration of the day-to-day affairs of the District is the responsibility of the Fire Chief.

Through a cooperative intergovernmental agreement, Santa Clara Rural Fire Protection District and Lane Fire Authority work together to service their communities. The agreement leverages staffing, apparatus, and equipment to serve both entities at the highest possible level.

C. Basis of Presentation – Government-Wide Financial Statements

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

D. Basis of Presentation – Fund Financial Statements

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

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation – Fund Financial Statements (Continued)

The District reports the following major governmental funds:

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the District except for those required to be accounted for in another fund. The primary source of revenue is property taxes. Primary expenditures are for fire suppression, emergency medical expenses, and administrative support.

Capital Projects Fund

Capital Reserve Fund – The Capital Reserve Fund accounts for resources accumulated for the purpose of emergency response equipment. Primary revenues are investment earnings and transfers from the General Fund. Primary expenditures are for capital projects.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements.

Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between funds included in governmental activities are eliminated.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting, as described below.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statements present sources and uses of available expendable financial resources during a given period. General capital asset acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt is reported as an other financing source.

In the government-wide financial statements and the fund financial statements, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, fund balance/net position, revenues, and expenditures when they result from cash transactions, with a provision for depreciation in the government-wide statements.

This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the financial statements.

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

F. Budgetary Information

1. Budgetary Basis of Accounting

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

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The board of directors legally adopts the budget by resolution prior to the beginning of the District's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Budgetary Information (Continued)

1. Budgetary Basis of Accounting (Continued)

Total personnel services, materials and services, debt service, capital outlay, operating contingencies, and interfund transfers for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories, and management may revise the detailed line-item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. A supplemental budget less than 10% of a fund's original budget may be adopted by the board of directors at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors.

Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budgets. The District does not use encumbrances, and appropriations lapse at year end.

Budget amounts shown in the financial statements reflect the original budget amounts.

G. Assets, Liabilities and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the District to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities and Net Position/Fund Balance (Continued)

3. Capital Assets

Capital assets resulting from cash transactions, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist.

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

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	5-50
Equipment	10-25
Training site	10-50

4. Net Position Flow Assumption

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

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities and Net Position/Fund Balance (Continued)

5. Fund Balance Flow Assumption

Sometimes, the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

6. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Restricted fund balance are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The board of directors is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The board of directors may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Assets, Liabilities and Net Position/Fund Balance (Continued)

6. Fund Balance Policies (Continued)

Because amounts in the nonspendable, restricted, committed, and assigned categories are subject to varying constraints on their use, the reserve for economic uncertainties consists of balances that are otherwise unassigned. The portion of available funds within the reserve can be used to offset emergency expenditures, a downturn in collection of significant revenues, or other unforeseen events.

The District reports fund balance in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e., board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts that District intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the board of directors delegates authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The District has not formally adopted a minimum fund balance policy.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Revenues and Expenditures/Expenses

1. Program Revenues

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

2. Property Taxes

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

I. Use of Estimates

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

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Reserve Funds

The District has not reviewed the Capital Reserve Fund for continuance or dissolution within the last ten years as required by Oregon Revised Statutes.

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Santa Clara Rural Fire Protection District maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. The District participates in an external investment pool (State of Oregon Local Government Investment Pool (LGIP)). The LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested, exercising reasonable care, skill, and caution. Investments in the LGIP are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool that belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 867 Hawthorne Avenue SE, Salem, Oregon 97301.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* – Unadjusted quoted prices for identical investments in active markets.
- *Level 2* – Observable inputs other than quoted market prices.
- *Level 3* – Unobservable inputs.

The LGIP investments are not required to be categorized under the fair value hierarchy. The fair value of the District's position in the LGIP is the same as the value of the pool shares.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Credit Risk

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The District has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2025, the District had the following investments:

	<u>Credit Quality Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 4,128,912</u>

Interest Rate Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk - Investments

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

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

A. Deposits and Investments (Continued)

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned. All District deposits not covered by Federal Depositary Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The District holds an account at Banner Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and \$250,000 for time and savings accounts. At June 30, 2025, the District's total deposits of \$18,171 was fully insured by the FDIC.

Deposits

The District's deposits and investments at June 30, 2025 are as follows:

Petty cash	\$ 300
Checking account	8,196
Investments	<u>4,128,912</u>
Total deposits and investments	<u>\$ 4,137,408</u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 3,018,024
Capital Reserve Fund	<u>1,119,384</u>
Total cash and investments	<u>\$ 4,137,408</u>

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

B. Capital Assets

Capital asset activity resulting from modified cash basis transactions for the year ended June 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets being depreciated				
Buildings	\$ 2,402,458	\$ 177,292	\$ -	\$ 2,579,750
Training site	168,101	-	-	168,101
Equipment	<u>1,443,402</u>	<u>787,795</u>	<u>-</u>	<u>2,231,197</u>
Total capital assets being depreciated	<u>4,013,961</u>	<u>965,087</u>	<u>-</u>	<u>4,979,048</u>
Less accumulated depreciation for				
Buildings	(760,723)	(56,560)	-	(817,283)
Training site	(60,778)	(6,524)	-	(67,302)
Equipment	<u>(1,030,745)</u>	<u>(70,416)</u>	<u>-</u>	<u>(1,101,161)</u>
Total accumulated depreciation	<u>(1,852,246)</u>	<u>(133,500)</u>	<u>-</u>	<u>(1,985,746)</u>
Total capital assets being depreciated, net	<u>2,161,715</u>	<u>831,587</u>	<u>-</u>	<u>2,993,302</u>
Governmental activities capital assets, net	<u>\$ 2,161,715</u>	<u>\$ 831,587</u>	<u>\$ -</u>	<u>\$ 2,993,302</u>

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Buildings	\$ 2,579,750	\$ (817,283)	\$ 1,762,467
Training site	168,101	(67,302)	100,799
Equipment	<u>2,231,197</u>	<u>(1,101,161)</u>	<u>1,130,036</u>
Total governmental activities capital assets	<u>\$ 4,979,048</u>	<u>\$ (1,985,746)</u>	<u>\$ 2,993,302</u>

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

Governmental activities	
Fire protection	<u>\$ 133,500</u>

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (Continued)

C. Interfund Transfers

Operating transfers are reflected as other financing sources (uses) in the governmental funds. Interfund transfers during the year ended June 30, 2025 consisted of:

	<u>Transfers in:</u>
	Capital
	<u>Reserve Fund</u>
Transfers out:	
General Fund	<u>\$ 1,500,000</u>

The primary purpose of the interfund transfers was to reserve funds for future capital expenditures.

IV. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. New Pronouncements

For the fiscal year ended June 30, 2025, the District implemented the following new accounting standard:

GASB Statement No. 102, Certain Risk Disclosures – This statement improves reporting by providing users of financial statements with essential information that previously was not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

IV. OTHER INFORMATION (Continued)

B. New Pronouncements (Continued)

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. 103, *Financial Reporting Model Improvements* – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government’s accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – This statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

C. Concentrations

During the year ended June 30, 2025, the District paid Lane Fire Authority \$811,787 for fire protection services.

D. Subsequent Events

Management has evaluated subsequent events through September 16, 2025, which was the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Property taxes	\$ 1,170,943	\$ 85,953	\$ 1,256,896	\$ -	\$ 1,256,896
Investment earnings	50,000	131,752	181,752	-	181,752
Miscellaneous	<u>-</u>	<u>75</u>	<u>75</u>	<u>-</u>	<u>75</u>
Total revenues	1,220,943	217,780	1,438,723	-	1,438,723
EXPENDITURES					
Current					
Fire protection					
Materials and services	<u>46,000</u>	<u>(43,037)</u>	<u>2,963</u>	<u>811,787</u>	<u>814,750</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,174,943</u>	<u>260,817</u>	<u>1,435,760</u>	<u>(811,787)</u>	<u>623,973</u>
OTHER FINANCING SOURCES (USES)					
Special payments	(811,787)	-	(811,787)	811,787	-
Transfers out	<u>(1,500,000)</u>	<u>-</u>	<u>(1,500,000)</u>	<u>-</u>	<u>(1,500,000)</u>
Total other financing sources (uses)	<u>(2,311,787)</u>	<u>-</u>	<u>(2,311,787)</u>	<u>811,787</u>	<u>(1,500,000)</u>
Net change in fund balance	(1,136,844)	260,817	(876,027)	-	(876,027)
Fund balance - beginning	<u>3,810,685</u>	<u>83,366</u>	<u>3,894,051</u>	<u>-</u>	<u>3,894,051</u>
Fund balance - ending	<u>\$ 2,673,841</u>	<u>\$ 344,183</u>	<u>\$ 3,018,024</u>	<u>\$ -</u>	<u>\$ 3,018,024</u>

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

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

CAPITAL RESERVE FUND

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Investment earnings	\$ 5,000	\$ 43,672	\$ 48,672	\$ -	\$ 48,672
Miscellaneous	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total revenues	5,000	44,172	49,172	-	49,172
EXPENDITURES					
Capital outlay	<u>1,500,000</u>	<u>(511,775)</u>	<u>988,225</u>	<u>-</u>	<u>988,225</u>
Excess (deficiency) of revenues over (under) expenditures	(1,495,000)	555,947	(939,053)	-	(939,053)
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>
Net change in fund balance	5,000	555,947	560,947	-	560,947
Fund balance - beginning	<u>626,037</u>	<u>(67,600)</u>	<u>558,437</u>	<u>-</u>	<u>558,437</u>
Fund balance - ending	<u>\$ 631,037</u>	<u>\$ 488,347</u>	<u>\$ 1,119,384</u>	<u>\$ -</u>	<u>\$ 1,119,384</u>

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Santa Clara Rural Fire Protection District
Veneta, Oregon 97487

We have audited the basic financial statements of Santa Clara Rural Fire Protection District as of and for the year ended June 30, 2025 and have issued our report thereon dated September 16, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Santa Clara Rural Fire Protection District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

Deposit of public funds with financial institutions (ORS Chapter 295)

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

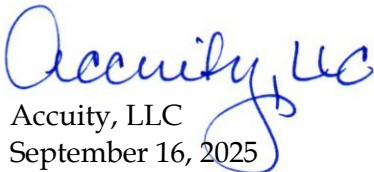
In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

1. The District has not reviewed the Capital Reserve Fund for continuance or dissolution within the last ten years as required by Oregon Revised Statutes.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered Santa Clara Rural Fire Protection District's internal control over financial reporting 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 Santa Clara Rural Fire Protection District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Santa Clara Rural Fire Protection District's internal control over financial reporting. However, we noted certain matters that we have reported to management of the District in a separate letter dated September 16, 2025.

This report is intended solely for the information and use of the board of directors and management of Santa Clara Rural Fire Protection District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.


Accuity, LLC
September 16, 2025

Santa Clara Fire
88050 Territorial
Veneta, OR 97487

Cash Flow Statement

For the Period Ended September 30, 2025

Balance Forward:

Banner Bank Checking	\$ 6,250.59
LGIP - General Fund	\$ 3,001,589.93
LGIP - Capital Reserve Fund	\$ 1,166,072.95
Total Balance Forward	<u>\$ 4,173,913.47</u>

Inflows:

Tax Revenue	\$ 2,080.47
Miscellaneous Deposit(s)	\$ -
Interest	\$ 15,760.23
Total Inflows	<u>\$ 17,840.70</u>

Outflows:

Checks Written	\$ -
Transfer to LFA	\$ -
Total Outflows	<u>\$ -</u>

Overall Total	<u><u>\$ 4,191,754.17</u></u>
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Fund Balances:

Banner Bank	\$ 6,250.69
LGIP - General Fund	\$ 3,015,029.76
LGIP - Capital Reserve Fund	\$ 1,170,473.72
	<u>\$ 4,191,754.17</u>

Notes:

10:09 AM
10/13/25
Cash Basis

Santa Clara Rural Fire Protection District
Profit & Loss Budget vs. Actual
July 1 through October 10, 2025

	Jul 1 - Oct 10, 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 - Taxes				
5010 - Property Taxes Current	8,477.19	1,207,118.00	-1,198,640.81	0.7%
Total 5000 - Taxes	8,477.19	1,207,118.00	-1,198,640.81	0.7%
5100 - Misc Income				
5111 - Capital Resrv Fund Int.	13,443.26		13,443.26	100.0%
5110 - General Fund Interest	34,671.81	50,000.00	-15,328.19	69.3%
Total 5100 - Misc Income	48,115.07	50,000.00	-1,884.93	96.2%
Total Income	56,592.26	1,257,118.00	-1,200,525.74	4.5%
Gross Profit	56,592.26	1,257,118.00	-1,200,525.74	4.5%
Expense				
7000 - Materials & Services				
7100 - Pro Svcs/Org				
7160 - Banking	0.05		0.05	100.0%
7100 - Pro Svcs/Org - Other		16,000.00	-16,000.00	
Total 7100 - Pro Svcs/Org	0.05	16,000.00	-15,999.95	0.0%
7300 - Operational Expenses		10,000.00	-10,000.00	
7500 - Supplies				
7510 - Office		10,000.00	-10,000.00	
Total 7500 - Supplies		10,000.00	-10,000.00	
7600 - Maintenance		10,000.00	-10,000.00	
Total 7000 - Materials & Services	0.05	46,000.00	-45,999.95	0.0%
Total Expense	0.05	46,000.00	-45,999.95	0.0%
Net Ordinary Income	56,592.21	1,211,118.00	-1,154,525.79	4.7%
Other Income/Expense				
Other Expense				
8800 - Transfer to LFA		832,082.00	-832,082.00	
9610-Capital outlay CRF	1,945.87		1,945.87	100.0%
Total Other Expense	1,945.87	832,082.00	-830,136.13	0.2%
Net Other Income	-1,945.87	-832,082.00	830,136.13	0.2%
Net Income	<u>54,646.34</u>	<u>379,036.00</u>	<u>-324,389.66</u>	<u>14.4%</u>

Santa Clara Rural Fire Protection District

10/13/2025 10:08 AM

Register: 1005 - Banner Bank

From 09/01/2025 through 09/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2025	CJE17		5100 - Misc Income:51...		X		0.10	6,250.69