Lane Fire Authority / Santa Clara Fire District
Board of Directors – Regular Meeting & Work Session Agenda
November 17, 2026 at 1:00 PM
Station 101 88050 Territorial Hwy, Veneta, OR 97487

Public Comment: The Lane Fire Authority Board encourages public input. A person wanting to provide public comment will need to complete and submit an Intent to Speak form on our website to the Chief by 5:00 pm on the day prior to a regularly scheduled board meeting. Public comment is limited to this place on the agenda not to exceed a total of 30 minutes for all commenters. A person giving public comment is limited to an established time limit of (3) three minutes. While speakers may, during public meetings, offer objective criticism of Fire Authority operations and programs, the Board will not hear personal complaints concerning district personnel nor against any person connected with the fire district. Live streaming access to our meeting is available on our Lane Fire Authority FaceBook page or Youtube: https://www.youtube.com/@lanefireauthority193 Or you can attend virtually via the Zoom meeting link: https://us02web.zoom.us/j/83563193879

1. Call to Order
2. Flag Salute
3. Public Comment - (Please state your name and if you are a resident of the fire district. If speaking for an organization, state the name of the organization. The Board reserves the right to refer the matter to the administration.)
4. Consent Agenda – Board Action
    a. October Meeting Minutes (approve with consent agenda motion)
    b. October Financial Report (approve with consent agenda motion)
5. Correspondence
6. Acknowledgements/Recognition/Promotions-Next promotional ceremony December TBD
7. IAFF
8. Volunteer Association
9. Staff Reports
    c. Fire Chief
    d. Assistant Chief
10. Business Items
    - District Audits
        - Lane Fire Authority 25-26 audit review and potential acceptance
        - Santa Clara Fire District 25-26 audit review and potential acceptance
            - Santa Fire District audit Plan of Action letter
    - LFA RES NO 2026-2027-03 Conflagration Revenue & Expenditures
11. Work Session – immediately following regular business
    - LFA-SCFD contract
    - May 18, 2027 Special Election – Operating Levy discussion potential
    - Board goals
12. Late/Closing Items
13. Adjournment

Next regular meeting December 15th 1pm at Station 116 3939 River Road Eugene, OR 97404

Lane Fire Authority & Santa Clara Fire
Minutes for October 20, 2026, Board Meeting
Lane Fire Authority, 88050 Territorial Road, Veneta, OR

The regular board meeting for Santa Clara Fire and Lane Fire Authority was called to order at 1300 by Board Presidents Russ Sirotek and Curt Wilson. The meetings were held virtually and in person.

Board Members Present:

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

Flag Salute: Flag salute recited.

Public Comment: None.

Consent Agenda: Chief Borland reported that we are still waiting for some conflagration revenue to be received. Director Boren moved to accept the consent agenda, seconded by Director Holmes. Vote - 9:0 (Ayes: Boren, Deedon, Holmes, Wilson, Graves, Smith, Sirotek, Phillips, and Dennis. Nays: 0.)

Correspondence: None.

Acknowledgements/Recognition/Promotions: The next quarterly promotional ceremony will be held in December.

IAFF: None.

Volunteer Association: None.

Staff Reports:
Chief Borland reported on the following:

- CCO/MCO is all caught up but Fee for Service is a still little behind, with the ambulance billing company currently working on the Fee for Service annual report.
- The second round of the hiring process has been completed. Eighty-three applications were received with 18 applicants progressing to the physical agility testing. Eight candidates were invited to the Chiefs' interview and from that, four received job offers. All four accepted job offers. Backgrounds and pre-employment drug screening will take place and they will most likely start in December. There is the potential to move one more forward from the list depending on whether one of the most recent hires passes their paramedic testing. Chief Borland has spoken with this individual but hasn't extended a job offer yet, although they are going through the background process as it takes a while to complete.
- The MD&A information has been sent to the auditors and the board should see the audit on the November agenda.

- Both chiefs and the Civil Service Commission have moved forward in promoting and reclassifying the current Captains to Division Chiefs. The job description was presented to the union for review and a meeting was held and the job description was moved forward to the Civil Service Commission. The Civil Service Commission reviewed the job description, adopted the job description, and voted to reclassify the current Captains position to Division Chief. A meeting with labor was held as they had concerns regarding the job description and the Division Chief's ability to discipline. Labor's belief is that labor would not be able to represent the Division Chiefs if they have the ability to discipline and they would have to promote out of the bargaining unit. It is moving forward and a conference call with legal counsel will be this afternoon. Chief Douglass reported that impact bargaining will need to take place but that no official request has been received as of yet.
- A new dining table and chairs for Station 101 has arrived and smart TVs for the dorm rooms at 101 and 115 will soon be installed. Kudos to Fire Marshal Sayles for making it happen.

Assistant Chief Douglass reported on the following:

- Transport revenue is doing quite well despite being down two peak hour ambulances. It is currently entering the slower part of the season, but transport revenue is on track for 2.4-2.5 million, even though there hasn't been a large increase or decrease in transports. This is most likely due to more consistent and better billing from Tactical Billing Group. Chief Borland also relayed that TBG took over the accounts from the prior billing company, but little is currently being received from them. He also stated that the old ambulance revenue bank account will most likely be closed at the end of the fiscal year.
- It has been about six weeks from when the requested information was sent in for the CMS audit and there has been no news yet.
- There has been no information regarding the SAFER Grant and the system does not say approved or denied. It is unlikely that the application was successful.
- The EMS Chief and Operations Chief from Eugene Springfield proposed that LFA provide two ambulances for auto aid from Stations 113 and 115 and they will provide LFA two ambulances from Stations 10 and 11 for Alpha, Bravo, and Charlie calls. If there is a need for a third ambulance, the request would be denied and the call would "stack". Delta and Echo calls will still be priority calls for both agencies.
- A five-year plan is starting to be developed and it would be greatly appreciated if the board could submit two to three goals to be integrated into the plan.

Lane Fire Authority Business Items:

Topic	**Supplemental Budget Resolution 2026-2027-02**
Discussion	Chief Borland presented Supplemental Budget documents to the board. He explained that the adopted budget did not include transport, but that transport has continued and the supplemental budget reflects the income and expenses associated with adding transport back into the budget. The Supplemental Budget Hearing was opened at 1339. There was no public comment.
Action taken	Director Boren made a motion to adopt Resolution No 2026-2027-02 authorizing and approving the supplemental budget for fiscal year 2026-2027, seconded by Director Holmes. (Ayes: Boren, Deedon, Holmes, and Wilson. Nays: 0.)

	The Supplemental Budget Hearing was closed at 1341. The new budget amounts will be updated and a new P&L will be sent out to the board.

Late/Closing Items: Director Wilson would like to create a workgroup between Lane Fire Authority and Santa Clara comprised of the current board presidents and one board member from each agency which would be appointed by the board presidents. This workgroup would meet quarterly so as to improve general communication between the two agencies. Director Holmes moved to form a workgroup comprised of the board president and an appointee from Lane Fire Authority and Santa Clara, seconded by Director Boren. Vote - 4:0. (Ayes: Boren, Deedon, Holmes, and Wilson. Nays: 0.)

Director Graves moved to form a workgroup comprised of the board president and an appointee from Santa Clara RFPD and Lane Fire Authority, seconded by Director Smith. Vote - 5:0. (Ayes: Smith, Sirotek, Graves, Phillips, and Dennis. Nays: 0.)

Adjournment: Meeting adjourned at 1346.

NEXT REGULAR BOARD MEETING: November 17, 2026, at 1:00 PM
LOCATION: 88050 Territorial Road, Veneta, OR

LANE FIRE AUTHORITY

Lane County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2026

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

LANE FIRE AUTHORITY
Lane County, Oregon

AUTHORITY OFFICIALS

June 30, 2026

BOARD OF DIRECTORS

Pete Holmes, President
Noti, Oregon

Mark Boren, Vice President
Veneta, Oregon

Ryan Walker, Secretary
Veneta, 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 Highway
Veneta, Oregon 97487

LANE FIRE AUTHORITY
Lane County, Oregon

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June 30, 2026

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FINANCIAL SECTION

Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lane Fire Authority
Veneta, Oregon 97487

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the major fund, and the remaining fund information of Lane Fire Authority, Lane County, Oregon, as of and for the year ended June 30, 2026, 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, the major fund, and the remaining fund information of Lane Fire Authority, Lane County, Oregon as of June 30, 2026, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with 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, 2026, the Authority adopted new accounting guidance: Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements* and GASB Statement No. 104, *Disclosure of Certain Capital Assets*. 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 budgetary comparison information and 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 budgetary comparison information and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis, and detail of expenditures schedule for the General Fund, but does not include the basic financial statements or our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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 15, 2026 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 15, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

LANE FIRE AUTHORITY
Lane County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Lane Fire Authority, Lane County, Oregon, we offer readers this narrative overview and analysis of the financial statements of the Authority for the fiscal year ended June 30, 2026, focusing on why amounts changed from the prior year. We encourage readers to consider the information here in conjunction with the Authority's financial statements, which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Lane Fire Authority's basic financial statements. The Authority's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Basis of Accounting

The Authority has elected to present its financial statements on the modified cash basis of accounting. This modified cash basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenses, and their related assets and liabilities. Under the Authority's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of this 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, expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Authority's finances in a manner similar to a private-sector business. The government-wide financial statements include governmental activities.

The statement of net position presents financial information on all of the Authority's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The statement of activities presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the cash flow related to the underlying event is received or expended.

Both of the government-wide financial statements present functions of the Authority that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Authority include fire suppression.

The government-wide financial statements can be found on pages 11 through 12 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific purposes or objectives. All of the funds of Lane Fire Authority are governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the Authority's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Authority's financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Lane Fire Authority maintains two individual governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major governmental fund, as well as for the Capital Reserve Fund, which is considered to be a nonmajor governmental fund.

The basic governmental fund financial statements can be found on pages 13 through 16 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is necessary to acquire a full understanding of the data provided in the basic financial statements. Lane Fire Authority uses these notes to: (1) present information in greater detail than is possible within the basic financial statements themselves, (2) explain the nature of amounts reported in the basic financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the basic financial statements (such as certain contingencies). The notes to the basic financial statements can be found on pages 17 through 36 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information, which includes budgetary comparison information, a detail of expenditures schedule for the General Fund, and individual fund schedules. This supplementary information can be found on pages 37 through 44 of this report.

FINANCIAL SUMMARY

Net Position

As noted earlier, net position may serve over time as a useful indicator of the Authority's financial position. At June 30, 2026, the Authority's assets exceeded liabilities by $8,105,277.

Condensed Statement of Net Position - Modified Cash Basis

	Governmental Activities	
	2026	2025
Assets		
Current assets	$ 1,354,436	$ 1,975,842
Capital assets, net	6,751,777	6,655,134
Total assets	8,106,213	8,630,976
Liabilities		
Current liabilities	936	152,876
Net position		
Net investment in capital assets	6,751,777	6,505,134
Unrestricted	1,353,500	1,972,966
	$ 8,105,277	$ 8,478,100

A large portion of Lane Fire Authority's net position, $6,751,777, reflects its investment in capital assets (e.g., land, buildings, and equipment), net of accumulated depreciation. The Authority uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

As of the end of the current fiscal year, the Authority's unrestricted net position was $1,353,500.

Changes in Net Position

Lane Fire Authority's overall net position decreased by $372,823 from the prior year.

Condensed Statement of Activities - Modified Cash Basis

	Governmental Activities	
	2026	2025
Program revenues		
Charges for services	$ 3,976,653	$ 3,990,742
General revenues		
Property taxes - general	7,140,571	6,769,730
Investment earnings	92,235	148,521
Insurance proceeds	53,370	146,183
Miscellaneous	73,815	75,753
Total general revenues	7,359,991	7,140,187
Total revenues	11,336,644	11,130,929
Program expenses		
Fire suppression	11,709,467	11,764,818
Change in net position	(372,823)	(633,889)
Net position - beginning	8,478,100	9,111,989
Net position - ending	$ 8,105,277	$ 8,478,100

DETAILED ANALYSIS

Government-Wide Financial Analysis

Governmental Activities

Significant changes in governmental activities from the prior year include:

- Current assets decreased by $621,406 (31%) from the prior year. Similarly, the unrestricted portion of net position decreased by $619,466 (31%) from the prior year. This decrease is attributable to the purchase of two new ALS transport medic units.

- Current liabilities decreased by $151,940 (99%) from the prior year. This decrease is attributable to the final payment of the Banner Bank loan.

- Investment earnings decreased by $56,286 (38%) from the prior year. This decrease is attributable to large purchases, such as two medics, and therefore lowered the account balances.

- Insurance proceeds decreased by $92,813 (63%) from the prior year. This decrease is attributable to an insurance payment to replace a wrecked medium rescue unit ($133,293) and reimbursement from insurance for repairs on a wrecked Tahoe ($8,626) in the prior year. The current year had insurance payments for repairs for water damage at Station 101 ($34,112) and reimbursement for repairs of a damaged medic ($19,258).

Financial Analysis of the Major Governmental Fund

As noted earlier, Lane Fire Authority uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. At the end of the current fiscal year, the Authority's major governmental fund reported a fund balance of $1,296,142. This entire amount constitutes unassigned fund balance, which is available for spending at the Authority's discretion.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

Lane Fire Authority's investment in capital assets for its governmental activities as of June 30, 2026 amounted to $6,751,777 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, fire trucks and vehicles, and equipment. The total increase in capital assets during the current fiscal year was $96,643 (1%).

Major capital asset events during the fiscal year included the following:

- Purchase of EMS equipment in the amount of $5,143.96.
- Purchase of various EMS equipment in the amount of $33,380.37.
- Purchase of two medics and equipment in the amount of $724,907.53.
- Purchase of building improvements in the amount of $21,633.64.
- Purchase of firefighting equipment in the amount of $1,722.47.
- Purchase of communications equipment in the amount of $9,260.80.
- Purchase of computer and electronics in the amount of $14,104.97.
- Purchase of prevention equipment in the amount of $2,755.52.

Additional information on the Authority's capital assets can be found in Note II-B on pages 28 through 29 of this report.

Long-Term Financing

At the end of the current fiscal year, Lane Fire Authority's long-term financing obligations of $150,000 were paid in full.

Additional information on the Authority's long-term financing can be found in Note II-D on page 29 of this report.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

Lane Fire Authority is aware of the following items that are expected to have a significant effect on net position or results of operations in the next reporting period.

- Economic Developments
    - Property tax revenue is expected to increase 3% in the 2026-2027 fiscal year.
    - Interest rates are expected to continue to slightly decrease throughout the 2026-2027 fiscal year.
- Healthcare and Postemployment Benefits
    - Lane Fire Authority's premiums for employee healthcare are expected to increase 9.33% in the 2026-2027 fiscal year. The Authority continues to work with its broker to find more affordable coverage.
    - The funding of pension and other postemployment benefit plans will continue to restrict the Authority's ability to spend in other areas. PERS employer contribution rates have increased July 12, 2025 in the following categories:
        - Tier 1/Tier 2 General Service – 1.15%
        - Tier 1/Tier 2 Police and Fire – 1.15%
        - OPSRP General Service – 1.96%
        - OPSRP Police and Fire – 2.44%

      Rates will increase again July 1, 2027.

- New Revenues
    - Several new revenue sources were enacted for the 2026-2027 fiscal year, including business inspection fees, reinspection fees, as well as false alarm responses.
    - Existing fees charged, such as ALS transport fees, have increased to help growing expenses that will be experienced due to the rising costs of apparatus maintenance and personnel costs.
- Union Negotiations
    - The firefighter union contract expired on June 30, 2026. The new contract began on July 1, 2026.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Lane Fire Authority's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Lane Fire Authority, 88050 Territorial Highway, Veneta, Oregon 97487.

BASIC FINANCIAL STATEMENTS

LANE FIRE AUTHORITY
Lane County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2026

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	$ 1,354,436
Noncurrent assets	
Capital assets not being depreciated	790,338
Capital assets being depreciated, net	5,961,439
Total noncurrent assets	6,751,777
Total assets	8,106,213
LIABILITIES	
Current liabilities	
Payroll liabilities	936
NET POSITION	
Net investment in capital assets	6,751,777
Unrestricted	1,353,500
Total net position	$ 8,105,277

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, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities					
Fire suppression	$ 11,709,467	$ 3,976,653	$ -	$ -	$ (7,732,814)
General revenues					
Property taxes levied for general purposes					7,140,571
Investment earnings					92,235
Insurance proceeds					53,370
Miscellaneous					73,815
Total general revenues					7,359,991
Change in net position					(372,823)
Net position - beginning					8,478,100
Net position - ending					$ 8,105,277

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, 2026

	General Fund	Nonmajor Governmental Fund Capital Reserve	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 1,297,078	$ 57,358	$ 1,354,436
LIABILITIES AND FUND BALANCES			
Liabilities			
Payroll liabilities	$ 936	$ -	$ 936
Fund balances			
Committed to capital asset needs	-	57,358	57,358
Unassigned	1,296,142	-	1,296,142
Total fund balances	1,296,142	57,358	1,353,500
Total liabilities and fund balances	$ 1,297,078	$ 57,358	$ 1,354,436

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, 2026

Total fund balances		$ 1,353,500
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	18,974,946	
Accumulated depreciation	(12,223,169)	6,751,777
Net position of governmental activities		$ 8,105,277

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, 2026

	General Fund	Nonmajor Governmental Fund Capital Reserve	Total Governmental Funds
REVENUES			
Property taxes	$ 7,140,571	$ -	$ 7,140,571
Charges for services	2,657,379	-	2,657,379
Conflagration	487,192	-	487,192
Investment earnings	86,737	5,498	92,235
Contract services	832,082	-	832,082
Miscellaneous	73,815	-	73,815
Total revenues	11,277,776	5,498	11,283,274
EXPENDITURES			
Fire suppression			
Personnel services	8,665,642	-	8,665,642
Materials and services	2,268,805	-	2,268,805
Capital outlay	41,829	771,080	812,909
Debt service	1,708,754	-	1,708,754
Total expenditures	12,685,030	771,080	13,456,110
Excess (deficiency) of revenues over (under) expenditures	(1,407,254)	(765,582)	(2,172,836)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	319,000	-
Transfers out	(319,000)	-	-
Loan proceeds	1,500,000	-	1,500,000
Insurance proceeds	53,370	-	53,370
Total other financing sources (uses)	1,234,370	319,000	1,553,370
Net change in fund balances	(172,884)	(446,582)	(619,466)
Fund balances - beginning	1,469,026	503,940	1,972,966
Fund balances - ending	$ 1,296,142	$ 57,358	$ 1,353,500

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, 2026

Net change in fund balances		$ (619,466)
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	744,669	
Depreciation expense recorded in the current year	(648,026)	96,643
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		150,000
Change in net position		$ (372,823)

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, 2026

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 by 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 the 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The Authority reports the following major governmental fund:

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.

The Authority reports the following nonmajor governmental fund:

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.

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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

The government-wide and fund financial statements 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.

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.

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:

Assets	Years
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.

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).

The restricted fund balance classification includes 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

7. Fund Balance Policies (Continued)

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.

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 has not formally adopted a minimum fund balance policy.

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. 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.

II. 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 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 establishes 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 Authority's position in the LGIP is the same as the value of the pool shares.

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

A. Deposits and Investments (Continued)

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, 2026, the Authority had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	$ 1,309,676

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.

II. 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, 2026, the Authority had $250,000 insured by the FDIC and $15,363 collateralized by the PFCP.

Deposits

The Authority's deposits and investments at June 30, 2026 are as follows:

Petty cash	$ 200
Checking accounts	44,560
Investments	1,309,676
Total deposits and investments	$ 1,354,436

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	$ 1,297,078
Nonmajor governmental fund - Capital Reserve Fund	57,358
Total cash and investments	$ 1,354,436

II. 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, 2026 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	-	(6,334)	29,752
Total capital assets not being depreciated	796,672	-	(6,334)	790,338
Capital assets being depreciated				
Buildings and improvements	5,883,572	19,848	-	5,903,420
Fire trucks and vehicles	10,243,141	656,092	-	10,899,233
Equipment	1,306,892	75,063	-	1,381,955
Total capital assets being depreciated	17,433,605	751,003	-	18,184,608
Less accumulated depreciation for				
Buildings and improvements	(2,527,327)	(132,028)	-	(2,659,355)
Fire trucks and vehicles	(8,195,830)	(418,549)	-	(8,614,379)
Equipment	(851,986)	(97,449)	-	(949,435)
Total accumulated depreciation	(11,575,143)	(648,026)	-	(12,223,169)
Total capital assets being depreciated, net	5,858,462	102,977	-	5,961,439
Governmental activities capital assets, net	$ 6,655,134	$ 102,977	$ (6,334)	$ 6,751,777

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	29,752	-	29,752
Buildings and improvements	5,903,420	(2,659,355)	3,244,065
Fire trucks and vehicles	10,899,233	(8,614,379)	2,284,854
Equipment	1,381,955	(949,435)	432,520
Total governmental activities capital assets	$ 18,974,946	$ (12,223,169)	$ 6,751,777

II. 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	$ 648,026

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, 2026, there was $1,500,000 in drawdowns and repayments made on the line of credit as shown below:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Line of credit	$ -	$ 1,500,000	$ 1,500,000	$ -

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, 2026:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Ambulance note	3.5%	$ 600,000	$ 150,000	$ -	$ 150,000	$ -	$ -

2. Ambulance Note

In June 2022, the Authority signed an agreement to purchase an ambulance, which was pledged as collateral. Interest was fixed at 3.5% and due semiannually on December 15 and June 15. The General Fund had traditionally been used to liquidate this obligation. As of June 30, 2026, the obligation had been paid in full.

3. Interest Expense

Interest expense for the year ended June 30, 2026 was charged to functions/programs of the Authority as follows:

Governmental activities	
Fire suppression	$ 7,004

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

E. Interfund Transfers

Operating transfers are reflected as other financing sources (uses) in the governmental funds. Interfund transfers during the year ended June 30, 2026 consisted of:

	Transfers in:
	Nonmajor Governmental Fund
	Capital Reserve
Transfers out:	
General Fund	$ 319,000

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

III. 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.

B. Pension Plan

1. Plan Description

The Authority is a participating employer in the Oregon Public Employees Retirement System (PERS), 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. PERS 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.

III. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

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.

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.

III. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

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

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%.

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 55 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.

III. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

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

Pension Benefits Continued)

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.

Benefit Changes After Retirement

Under ORS 238A.210, 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 PERS 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.

III. OTHER INFORMATION (Continued)

B. Pension Plan (Continued)

2. Benefits Provided (Continued)

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

Benefit Terms (Continued)

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.

Recordkeeping

PERS 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 fiscal year 2026 were based on the December 31, 2023 actuarial valuation, which became effective July 1, 2025. Employer contributions for the year ended June 30, 2026 were $1,488,422, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2026 were 32.99% for Tier One/Tier Two general service members, 32.99% for Tier One/Tier Two police and fire members, 23.9% for OPSRP Pension Program general service members, 29.17% 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.

III. OTHER INFORMATION (Continued)

C. Concentrations – Collective Bargaining Agreement

At June 30, 2026, 82% of the Authority's paid staff members were covered under a collective bargaining agreement. The existing agreement continues through June 30, 2027.

D. Length of Service Award Program

The Authority provides a Length of Service Award Program (LOSAP) for volunteers through a single-employer, defined contribution plan established under the guidelines of Internal Revenue Code Section 457. The plan is sponsored through the Oregon Fire District Directors Association (OFDDA) and is administered by VALIC Financial Advisors. Authority contributions to the plan are fully vested after two consecutive years of service. Volunteers are not allowed to contribute to the plan, and Authority contributions are discretionary. During the year ended June 30, 2026, the Authority contributed $29,199 to the plan, and there were no forfeitures.

E. Deferred Compensation Plan

The Authority provides tax-deferred income benefits for the administrative team with VALIC Financial Advisors, established under Internal Revenue Code Section 457. 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, 2026, the Authority reported $15,628 in pension expense.

F. Tax Abatement

Lane County has established an enterprise zone pursuant to ORS 285C.175 that provides property tax abatements for qualifying properties located within the zone. As a result, property tax revenues received by the Authority for the 2025-2026 levy year were reduced by $169,115.

G. New Pronouncements

For the fiscal year ended June 30, 2026, the Authority implemented the following new accounting standards:

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.

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 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 the following pronouncement:

GASB Statement No. 105, *Subsequent Events* – The primary objective of this statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this statement will improve financial reporting related to subsequent events by (1) clarifying the subsequent events timeframe and the subsequent events that constitute recognized and nonrecognized events and (2) specifying the information items that are required to be disclosed about subsequent events. The requirements of this statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter.

H. Subsequent Events

Management has evaluated subsequent events through September 15, 2026, 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, 2026

	Budget				Actual		
	Original Budget	Variance with Original Budget Over (Under)	Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Adjustments	Modified Cash Basis
REVENUES							
Property taxes	$ 6,849,351	$ -	$ 6,849,351	$ 291,220	$ 7,140,571	$ -	$ 7,140,571
Charges for services	3,050,000	-	3,050,000	(392,621)	2,657,379	-	2,657,379
Conflagration	219,450	266,818	486,268	924	487,192	-	487,192
Investment earnings	90,000	-	90,000	(3,263)	86,737	-	86,737
Contract services	832,082	-	832,082	-	832,082	-	832,082
Miscellaneous	40,000	-	40,000	33,815	73,815	-	73,815
Total revenues	11,080,883	266,818	11,347,701	(69,925)	11,277,776	-	11,277,776
EXPENDITURES							
Current							
Personnel services	9,449,714	200,197	9,649,911	(984,269)	8,665,642	-	8,665,642
Materials and services	2,491,355	-	2,491,355	(222,550)	2,268,805	-	2,268,805
Capital outlay	-	66,621	66,621	(24,792)	41,829	-	41,829
Debt service	170,775	-	170,775	(13,771)	157,004	1,551,750	1,708,754
Contingency	100,000	(1,750)	98,250	(98,250)	-	-	-
Total expenditures	12,211,844	265,068	12,476,912	(1,343,632)	11,133,280	1,551,750	12,685,030
Excess (deficiency) of revenues over (under) expenditures	(1,130,961)	1,750	(1,129,211)	1,273,707	144,496	1,551,750	(1,407,254)
OTHER FINANCING SOURCES (USES)							
Transfers out	(319,000)	-	(319,000)	-	(319,000)	-	(319,000)
Loan proceeds	1,500,000	-	1,500,000	-	1,500,000	-	1,500,000
Sale of assets	100	-	100	(100)	-	-	-
Insurance proceeds	-	-	-	53,370	53,370	-	53,370
Special payments	(1,550,000)	(1,750)	(1,551,750)	-	(1,551,750)	(1,551,750)	-
Total other financing sources (uses)	(368,900)	(1,750)	(370,650)	3,156,770	2,786,120	(1,551,750)	1,234,370
Net change in fund balance	(1,499,861)	-	(1,499,861)	1,326,977	(172,884)	-	(172,884)
Fund balance - beginning	1,500,000	-	1,500,000	(30,974)	1,469,026	-	1,469,026
Fund balance - ending	$ 139	$ -	$ 139	$ 1,296,003	$ 1,296,142	$ -	$ 1,296,142

LANE FIRE AUTHORITY
Lane County, Oregon

GENERAL FUND

For the Year Ended June 30, 2026

Significant variances between the original and final budget include:

- Originally budgeted conflagration revenue was $219,450. The final budgeted amount was $486,268 (a 122% increase) due to a mid-year budgetary amendment approved by the board of directors. This amendment was necessary due to the District being deployed on eight conflagrations and the need to receive the revenue.

- Originally budgeted capital outlay was $0. The final budgeted amount was $66,621 due to a mid-year budgetary amendment approved by the board of directors. This amendment was due to income received from eight conflagration deployments and the need to purchase capital items.

Significant variances between the final budget and actual amounts include:

- Miscellaneous revenue was budgeted for $40,000. Actual revenue was $73,815 (85% over budget) due primarily to a SAIF wage subsidy, COBRA payments for a recently retired employee's spouse, as well as a refund from the IRS.

- Capital outlay was budgeted for $66,621. Actual expenditures were $41,829 (37% under budget) due primarily to less than anticipated items purchased in this category.

- Unbudgeted insurance proceeds were received in the amount of $53,370. This unanticipated amount was primarily due to insurance reimbursement for water damage at Station 101, as well as insurance reimbursement for repairs to a damaged medic.

LANE FIRE AUTHORITY
Lane County, Oregon

DETAIL OF EXPENDITURES SCHEDULE

GENERAL FUND

For the Year Ended June 30, 2026

	Actual Budget Basis	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES			
30.0 · PERSONNEL SERVICES			
30 · SALARIES			
3011 · Fire Chief	$ 169,493.36	$ 177,583.00	$ (8,089.64)
3012 · Assistant Chief	163,465.48	161,601.00	1,864.48
3014 · Line Captain	347,304.36	361,523.00	(14,218.64)
3015 · Lieutenant	752,221.48	649,946.00	102,275.48
3016 · Engineer	1,407,754.10	1,576,316.00	(168,561.90)
3017 · Firefighter	103,824.72	-	103,824.72
3018 · Training Officer	132,555.78	341,334.00	(208,778.22)
3020 · Maintenance Officer	-	70,000.00	(70,000.00)
3022 · Code Enforcement Officer	117,478.40	117,367.00	111.40
3022.1 · Public Education Position	102,429.34	102,429.00	0.34
3023 · Business Manager	126,004.06	126,004.00	0.06
3024 · Executive Secretary	15,728.65	74,353.00	(58,624.35)
3025 · Temporary/Seasonal Workers			
3025.1 · Tender Standby	3,558.25		3,558.25
3025.3 OSFM Staffing	30,483.86		30,483.86
3025 · Temporary/Seasonal Workers - Other	21,635.28	80,275.00	(58,639.72)
Total 3025 · Temporary/Seasonal Workers	55,677.39	80,275.00	(24,597.61)
3026 · Overtime			
3026.1 · Overtime - Regular	1,062,096.60	1,251,992.00	(189,895.40)
3026.2 · Overtime to Comp	(164,978.29)	-	(164,978.29)
3026.3 · FLSA 1/2 & FLSA OT	182,156.33	-	182,156.33
3026.5 · Comp Time - Cash Out	60,079.03	-	60,079.03
Total 3026 · Overtime	1,139,353.67	1,251,992.00	(112,638.33)
3027 · Vacation Liability	348,167.95	309,000.00	39,167.95
3029 · Single Role Medics			
3029.1 · Single Role Medics - Full Time	77,064.64	177,597.00	(100,532.36)
3029 · Single Role Medics - Part Time	46,341.65	-	46,341.65
Total 3029 · Single Role Medic	123,406.29	177,597.00	(54,190.71)
3030 · Conflagration Wages	-	100.00	(100.00)
3030.1 · Conflag Hourly	28,246.68	28,246.68	-
3030.2 · Conflag OT	92,210.30	92,210.30	-
3030.3 · Conflag Backfill OT	25,039.04	25,039.04	-
303.4 · Conflagration Backfill Hourly	925.34	925.34	-
Total 3030 · Conflagration Wages	146,421.36	146,521.36	(100.00)
3032 · General Service Maint. Worker	54,400.29	58,964.00	(4,563.71)
3033 · Board Member Payments	4,350.00	6,000.00	(1,650.00)
3034 · Student Residents	24,726.88	40,260.00	(15,533.12)
Total 30 · SALARIES	5,334,763.56	5,829,065.36	(494,301.80)

(Continued)

LANE FIRE AUTHORITY
Lane County, Oregon

DETAIL OF EXPENDITURES SCHEDULE

GENERAL FUND

For the Year Ended June 30, 2026

(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	$ 408,401.70	$ 501,268.28	$ (92,866.58)
3052 · State Unemployment Expense	341.95	1,000.00	(658.05)
3053 · Retirement	1,501,071.76	1,746,741.65	(245,669.89)
3054 · Medical & Dental Insurance	1,095,665.00	1,260,056.00	(164,391.00)
3055 · AD&D Insurance	48,784.05	54,600.00	(5,815.95)
3056 · Workers' Compensation	225,757.76	230,000.00	(4,242.24)
3058 · Workers' Benefit Fund Expense	919.34	1,022.00	(102.66)
3059 · Paid Leave Oregon Expense	22,938.53	26,156.49	(3,217.96)
3060 · MERP - Employer	27,000.00	-	27,000.00
Total 30.4 · EMPLOYER PAYROLL EXPENSE	3,330,880.09	3,820,844.42	(489,964.33)
Total 30.0 · PERSONNEL SERVICES	8,665,643.65	9,649,909.78	(984,266.13)
32.0 · MATERIALS AND SERVICES			
32 · ADMINISTRATION AND BUSINESS			
3211 · Office Supplies, Printing, Copy	17,661.80	15,000.00	2,661.80
3212 · M & R Office & Computer Systems	58,450.78	65,000.00	(6,549.22)
3213 · Postage and Freight	1,025.98	2,500.00	(1,474.02)
3221 · Telephone and Internet Service	55,784.01	56,000.00	(215.99)
3222 · Electronic Communications	74,338.23	58,000.00	16,338.23
3223 · Utilities-Elec/Water/Sewer	92,787.78	77,500.00	15,287.78
3224 · Garbage	8,020.87	8,000.00	20.87
3225 · Heating Gas and Oil	25,740.58	40,000.00	(14,259.42)
3226 · Laundry Services	11,008.07	11,000.00	8.07
3231 · Vehicle Fuel	128,909.55	145,000.00	(16,090.45)
3241 · Banking Services	6,491.22	6,000.00	491.22
3242 · Accounting Services	31,750.00	25,000.00	6,750.00
3243 · Legal Services and Consulting	54,495.50	65,000.00	(10,504.50)
3244 · Dispatch	383,529.87	386,000.00	(2,470.13)
3251 · Insurance	173,052.00	188,400.00	(15,348.00)
3252 · Elections and Legal Notices	36,500.68	5,000.00	31,500.68
3253 · Dues and Memberships	13,686.65	11,000.00	2,686.65
3261 · Training - Admin Staff	5,100.00	7,000.00	(1,900.00)
3262 · Training - Board of Directors	3,280.00	2,000.00	1,280.00
3263 · Travel - Admin Staff	8,325.60	7,000.00	1,325.60
3264 · Travel - Board of Directors	8,327.20	4,000.00	4,327.20
3265 · Chiefs' Expense Account	76.80	1,000.00	(923.20)
3271 · Uniforms	17,847.34	30,000.00	(12,152.66)
3281 · Rent	5.00	5.00	-
3291 · Water, Food, and Condiments	10,576.36	9,500.00	1,076.36
Total 32 · ADMINISTRATION AND BUSINESS	1,226,771.87	1,224,905.00	1,866.87

(Continued)

LANE FIRE AUTHORITY

Lane County, Oregon

DETAIL OF EXPENDITURES SCHEDULE

GENERAL FUND

For the Year Ended June 30, 2026

(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	$ 12,583.55	$ 3,500.00	$ 9,083.55
3312 · Recruit Training	1,930.07	1,500.00	430.07
3313 · Volunteer Support			
3313.1 · Volunteer Support	50,899.59	60,000.00	(9,100.41)
3313.2 · Volunteer FF Reimbursement/LOSAP	29,199.43	33,000.00	(3,800.57)
3313.3 · Volunteer FF Cell Phone Reimb.	4,527.65	13,000.00	(8,472.35)
Total 3313 · Volunteer Support	84,626.67	106,000.00	(21,373.33)
3314 · Civil Service Commission	-	100.00	(100.00)
3315 · FireMed Memberships	4,950.00	6,800.00	(1,850.00)
3316 · DPSST Fingerprinting/Background	4,311.45	4,500.00	(188.55)
3317 · Educational Reimbursement	13,052.00	15,000.00	(1,948.00)
Total 33 · RECRUITMENT AND RETENTION	121,453.74	137,400.00	(15,946.26)
33.1 · STUDENT RESIDENT PROGRAM			
3321 · School tuition, books, and fees	13,201.53	45,000.00	(31,798.47)
Total 33.1 · STUDENT RESIDENT PROGRAM	13,201.53	45,000.00	(31,798.47)
33.2 · HEALTH AND SAFETY PROGRAM			
3331 · Preventative Medical			
3331.1 · Medical Evaluations - Renewals	19,086.00	24,200.00	(5,114.00)
3331.2 · Medical Evaluations - New Recruits	10,629.00	24,000.00	(13,371.00)
3331.3 · Med Evals-New Hire/Fit for Duty	1,814.00	9,500.00	(7,686.00)
3331.4 · Vaccinations	-	400.00	(400.00)
3332.1 · Gym Equipment M&R	-	2,000.00	(2,000.00)
3332.2 · Peer Fitness Trainer Cert.	-	300.00	(300.00)
Total 3331 · Preventative Medical	31,529.00	60,400.00	(28,871.00)
3333 · Employee Assistance Program	14,026.96	23,250.00	(9,223.04)
Total 33.2 · HEALTH AND SAFETY PROGRAM	45,555.96	83,650.00	(38,094.04)
34 · FIRE AND RESCUE OPS PROGRAM			
3411 · Supplies - Fire Suppression	6,083.32	5,000.00	1,083.32
3412 · M & R - Fire Equipment	37,413.86	55,000.00	(17,586.14)
3413 · Safety Supplies	2,068.02	7,000.00	(4,931.98)
3422 · Address Markers	-	2,500.00	(2,500.00)
3431 · Water Sources & Hydrant Testing	2,770.33	500.00	2,270.33
Total 34 · FIRE AND RESCUE OPS PROGRAM	48,335.53	70,000.00	(21,664.47)

(Continued)

LANE FIRE AUTHORITY

Lane County, Oregon

DETAIL OF EXPENDITURES SCHEDULE

GENERAL FUND

For the Year Ended June 30, 2026

(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	$ 2,643.38	$ 4,000.00	$ (1,356.62)
3512 · M & R - Training Equipment	43.43	200.00	(156.57)
3521 · Fire Training Classes	2,705.00	6,000.00	(3,295.00)
3522 · Training Travel	3,325.69	4,000.00	(674.31)
Total 35 · FIRE & RESCUE TRAINING PROGRAM	8,717.50	14,200.00	(5,482.50)
36 · EMERGENCY MEDICAL SERVICES PGRM			
3611 · EMS Supplies	115,287.14	120,000.00	(4,712.86)
3612 · EMS Training Supplies	-	500.00	(500.00)
3613 · EMS M & R Equipment	30,359.67	20,000.00	10,359.67
3631 · EMS Initial Training	215.65		215.65
3632 · EMS Continuing Education	3,567.43	4,000.00	(432.57)
3633 · EMT Recertification	150.00	200.00	(50.00)
3641 · Physician Advisor	35,773.92	37,500.00	(1,726.08)
3642 · Ambulance Billing	128,992.50	125,000.00	3,992.50
Total 36 · EMERGENCY MEDICAL SERVICES PGRM	314,346.31	307,200.00	7,146.31
37 · MAINTENANCE PROGRAM			
3711 · Materials & Supplies - Building	17,466.95	35,000.00	(17,533.05)
3712 · Materials & Supplies -Apparatus	67,055.77	80,000.00	(12,944.23)
3713 · Materials & Supplies-Radio/Elec	659.04	2,000.00	(1,340.96)
3721 · Sublet Maint & Repair -Building	137,173.40	150,000.00	(12,826.60)
3722 · Sublet Maint & Repair -Vehicles	242,480.86	300,000.00	(57,519.14)
3723 · Maintenance & Repair-Radio/Elec	1,197.13	5,000.00	(3,802.87)
3724 · Maintenance Staff Training	158.00	2,000.00	(1,842.00)
Total 37 · MAINTENANCE PROGRAM	466,191.15	574,000.00	(107,808.85)
38 · FIRE PREVENTION & PUB ED PRGM			
3811 · Public Education - Supplies	3,709.69	10,000.00	(6,290.31)
3813 · Training - Prevention & Pub Ed	1,238.95	3,000.00	(1,761.05)
Total 38 · FIRE PREVENTION & PUB ED PRGM	4,948.64	13,000.00	(8,051.36)
39.4 · EXTERNAL TRAINING PROGRAM			
3941 · External Training & Supplies	19,279.55	22,000.00	(2,720.45)
Total 39.4 · EXTERNAL TRAINING PROGRAM	19,279.55	22,000.00	(2,720.45)
Total 32.0 · MATERIALS AND SERVICES	2,268,801.78	2,491,355.00	(222,553.22)

(Continued)

LANE FIRE AUTHORITY

Lane County, Oregon

DETAIL OF EXPENDITURES SCHEDULE

GENERAL FUND

For the Year Ended June 30, 2026

(Continued)

	Actual Budget Basis	Final Budget	Variance with Final Budget Over (Under)
EXPENDITURES (Continued)			
40.0 · CAPITAL OUTLAY - SMALL EQUIPMENT			
40 · SMALL EQUIPMENT			
4002 · Building Equipment	$ 5,074.66	$ -	$ 5,074.66
4011 · EMS Equipment - Capital	3,767.00	-	3,767.00
4041 · Safety Equipment - Capital	32,987.43	66,621.04	(33,633.61)
Total 40 · SMALL EQUIPMENT	41,829.09	66,621.04	(24,791.95)
Total 40.0 · CAPITAL OUTLAY - SMALL EQUIPMENT	41,829.09	66,621.04	(24,791.95)
40.2 · SPECIAL PAYMENTS			
4095 · Tax Anticipation Note Repayment	1,551,750.00	1,551,750.00	-
Total 40.2 · SPECIAL PAYMENTS	1,551,750.00	1,551,750.00	-
51.0 · DEBT SERVICE			
5101 · Flex Lease - Principal	150,000.00	150,000.00	-
5102 · Flex Lease - Interest	5,206.24	17,000.00	(11,793.76)
5103 · Station 101 Property Payment	1,797.94	3,775.00	(1,977.06)
Total 51.0 · DEBT SERVICE	157,004.18	170,775.00	(13,770.82)
80 · TRANSFER FUNDS			
84.0 · Trans to Capital Reserve Fund	319,000.00	319,000.00	-
Total 80 · TRANSFER FUNDS	319,000.00	319,000.00	-
TOTAL EXPENDITURES	$ 13,004,028.70	$ 14,249,410.82	$ (1,245,382.12)

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, 2026

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Investment earnings	$ 5,000	$ 498	$ 5,498
EXPENDITURES			
Capital outlay	829,000	(57,920)	771,080
Excess (deficiency) of revenues over (under) expenditures	(824,000)	58,418	(765,582)
OTHER FINANCING SOURCES (USES)			
Transfers in	319,000	-	319,000
Net change in fund balance	(505,000)	58,418	(446,582)
Fund balance - beginning	505,000	(1,060)	503,940
Fund balance - ending	$ -	$ 57,358	$ 57,358

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, 2026 and have issued our report thereon dated September 15, 2026. 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, 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.

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.

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 15, 2026

SANTA CLARA RURAL FIRE PROTECTION DISTRICT

Lane County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2026

Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS

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, 2026

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-Treasurer
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, 2026

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

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, 2026, 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, 2026, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with 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, 2026, the District adopted new accounting guidance: Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements* and GASB Statement No. 104, *Disclosure of Certain Capital Assets*. 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 budgetary comparison information and 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 budgetary comparison information and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis, but does not include the basic financial statements or our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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 15, 2026 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 15, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Santa Clara Rural Fire Protection District, Lane County, Oregon, we offer readers this narrative overview and analysis of the financial statements of the District for the fiscal year ended June 30, 2026, focusing on why amounts changed from the prior year. We encourage readers to consider the information here in conjunction with the District's financial statements, which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Santa Clara Rural Fire Protection District's basic financial statements. The District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Basis of Accounting

The District has elected to present its financial statements on the modified cash basis of accounting. This modified cash basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenses, and their related assets and liabilities. Under the District's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of this 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, expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. The government-wide financial statements include governmental activities.

The statement of net position presents financial information on all of the District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the cash flow related to the underlying event is received or expended.

Both of the government-wide financial statements present functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include fire protection.

The government-wide financial statements can be found on pages 8 through 9 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific purposes or objectives. Both of the funds of Santa Clara Rural Fire Protection District are governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Santa Clara Rural Fire Protection District maintains two individual governmental funds. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General and Capital Reserve Funds, both of which are considered to be major governmental funds.

The basic governmental fund financial statements can be found on pages 10 through 14 of this report.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is necessary to acquire a full understanding of the data provided in the basic financial statements. Santa Clara Rural Fire Protection District uses these notes to: (1) present information in greater detail than is possible within the basic financial statements themselves, (2) explain the nature of amounts reported in the basic financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the basic financial statements (such as certain contingencies). The notes to the basic financial statements can be found on pages 15 through 28 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information, which includes budgetary comparison information and individual fund schedules. This supplementary information can be found on pages 29 through 30 of this report.

FINANCIAL SUMMARY

Net Position

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At June 30, 2026, the District's assets exceeded liabilities by $7,602,167.

Condensed Statement of Net Position - Modified Cash Basis

	Governmental Activities	
	2026	2025
Assets		
Current assets	$ 4,753,067	$ 4,137,408
Capital assets, net	2,849,100	2,993,302
Total assets	7,602,167	7,130,710
Net position		
Net investment in capital assets	2,849,100	2,993,302
Unrestricted	4,753,067	4,137,408
	$ 7,602,167	$ 7,130,710

A large portion of Santa Clara Rural Fire Protection District's net position, $2,849,100, reflects its investment in capital assets (e.g., land, buildings, and equipment), net of accumulated depreciation, less any related outstanding debt that was used to acquire those assets. The District uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

As of the end of the current fiscal year, the District's unrestricted net position was $4,753,067.

Changes in Net Position

Santa Clara Rural Fire Protection District's overall net position increased by $471,457 from the prior year.

Condensed Statement of Activities - Modified Cash Basis

	Governmental Activities	
	2026	2025
General revenues		
Property taxes	$ 1,321,670	$ 1,256,896
Investment earnings	186,627	230,424
Miscellaneous	-	575
Total revenues	1,508,297	1,487,895
Program expenses		
Fire protection	1,036,840	971,388
Change in net position	471,457	516,507
Net position - beginning	7,130,710	6,614,203
Net position - ending	$ 7,602,167	$ 7,130,710

DETAILED ANALYSIS

Government-Wide Financial Analysis

Governmental Activities

Significant changes in governmental activities from the prior year include:

- Miscellaneous revenue decreased by $575 from the prior year, as the ODF fire protection was not received in the amount of $500. The $75 from the prior year was a donation.

Financial Analysis of Major Governmental Funds

As noted earlier, Santa Clara Rural Fire Protection District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. At the end of the current fiscal year, the District's major governmental funds reported combined fund balances of $4,753,067. Of this amount, $3,645,343 constitutes unassigned fund balance, which is available for spending at the District's discretion.

SIGNIFICANT CAPITAL ASSET ACTIVITY

Santa Clara Rural Fire Protection District's investment in capital assets for its governmental activities as of June 30, 2026 amounted to $2,849,100 (net of accumulated depreciation). This investment in capital assets includes buildings, training site, and equipment. The total decrease in capital assets during the current fiscal year was $144,202 (5%).

Major capital asset events during the fiscal year included the following:

- Purchase of fire doors at Station 116 in the amount of $1,945.87
- Purchase of a new heat pump at Station 116 in the amount of $10,280.00
- Purchase of fire and life safety equipment included the following:
    - Lifepack AED supplies and accessories purchased in the amount of $47,830.30

Additional information on the District's capital assets can be found in Note III-B on page 25 of this report.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

Santa Clara Rural Fire Protection District is aware of the following items that are expected to have a significant effect on net position or results of operations in the next reporting period.

- Economic Developments
    - Property tax revenue is expected to increase by 3% in the 2026-2027 fiscal year.
    - Interest rates are expected to continue to slightly decrease throughout the 2026-2027 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Santa Clara Rural Fire Protection District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Santa Clara Rural Fire Protection District, 88050 Territorial Highway, Veneta, Oregon 97487.

BASIC FINANCIAL STATEMENTS

SANTA CLARA RURAL FIRE PROTECTION DISTRICT
Lane County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2026

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	$ 4,753,067
Noncurrent assets	
Capital assets being depreciated, net	2,849,100
Total assets	7,602,167
NET POSITION	
Net investment in capital assets	2,849,100
Unrestricted	4,753,067
Total net position	$ 7,602,167

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, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities					
Fire protection	$ 1,036,840	$ -	$ -	$ -	$ (1,036,840)
General revenues					
Property taxes levied for general purposes					1,321,670
Investment earnings					186,627
Total general revenues					1,508,297
Change in net position					471,457
Net position - beginning					7,130,710
Net position - ending					$ 7,602,167

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, 2026

	General Fund	Capital Projects Fund Capital Reserve	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 3,645,343	$ 1,107,724	$ 4,753,067
FUND BALANCES			
Committed to capital projects	$ -	$ 1,107,724	$ 1,107,724
Unassigned	3,645,343	-	3,645,343
Total fund balances	$ 3,645,343	$ 1,107,724	$ 4,753,067

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, 2026

Total fund balances		$ 4,753,067
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	4,957,137	
Accumulated depreciation	(2,108,037)	2,849,100
Net position of governmental activities		$ 7,602,167

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, 2026

	General Fund	Capital Projects Fund Capital Reserve	Total Governmental Funds
REVENUES			
Property taxes	$ 1,321,670	$ -	$ 1,321,670
Investment earnings	138,231	48,396	186,627
Total revenues	1,459,901	48,396	1,508,297
EXPENDITURES			
Current			
Fire protection	832,582	-	832,582
Capital outlay	-	60,056	60,056
Total expenditures	832,582	60,056	892,638
Excess (deficiency) of revenues over (under) expenditures	627,319	(11,660)	615,659
Fund balances - beginning	3,018,024	1,119,384	4,137,408
Fund balances - ending	$ 3,645,343	$ 1,107,724	$ 4,753,067

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, 2026

Net change in fund balances		$ 615,659
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	58,110	
Depreciation expense recorded in the current year	(202,312)	(144,202)
Change in net position		$ 471,457

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, 2026

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 by 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 (ORS) 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.

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. Primary expenditures are for capital projects.

Certain activity may occur 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.

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.

The government-wide and fund financial statements 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus and Basis of Accounting (Continued)

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

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 budget is legally adopted by the board of directors by resolution prior to the beginning of the District's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

Total personnel services, materials and services, debt service, capital outlay, 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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Budgetary Information (Continued)

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.

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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. Capital Assets (Continued)

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

Assets	Years
Buildings and improvements	5-50
Equipment	10-30
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.

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).

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Fund Balance Policies (Continued)

The restricted fund balance classification includes 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.

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.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

6. Fund Balance Policies (Continued)

- 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.

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 has not formally adopted a minimum fund balance policy.

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. Excess of Expenditures Over Appropriations

The District expended funds in excess of appropriations, which is in violation of Oregon Budget Law. The following appropriations were over-expended for the fiscal year ended June 30, 2026:

Fund	Function	Appropriations	Expenditures	Excess
Capital Reserve	Capital outlay	$ -	$ 60,056	$ 60,056

III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

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 establishes 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.

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 District's position in the LGIP is the same as the value of the pool shares.

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, 2026, the District had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	$ 4,742,060

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.

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 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 District holds an account at Banner Bank, for which the FDIC provides insurance coverage of $250,000. At June 30, 2026, the District's total deposits of $7,994 were fully insured by the FDIC.

Deposits

The District's deposits and investments at June 30, 2026 are as follows:

Checking account	$ 11,007
Investments	4,742,060
Total deposits and investments	$ 4,753,067

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	$ 3,645,343
Capital Reserve Fund	1,107,724
Total cash and investments	$ 4,753,067

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, 2026 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets being depreciated				
Buildings	$ 2,579,750	$ -	$ -	$ 2,579,750
Training site	168,101	-	-	168,101
Equipment	2,151,176	58,110	-	2,209,286
Total capital assets being depreciated	4,899,027	58,110	-	4,957,137
Less accumulated depreciation for				
Buildings	(817,284)	(60,810)	-	(878,094)
Training site	(67,302)	(6,525)	-	(73,827)
Equipment	(1,021,139)	(134,977)	-	(1,156,116)
Total accumulated depreciation	(1,905,725)	(202,312)	-	(2,108,037)
Governmental activities capital assets, net	$ 2,993,302	$ (144,202)	$ -	$ 2,849,100

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	$ (878,094)	$ 1,701,656
Training site	168,101	(73,827)	94,274
Equipment	2,209,286	(1,156,116)	1,053,170
Total governmental activities capital assets	$ 4,957,137	$ (2,108,037)	$ 2,849,100

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

Governmental activities	
Fire protection	$ 202,312

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. Concentrations

Santa Clara Rural Fire Protection District and Lane Fire Authority are parties to an intergovernmental agreement under which the entities work together to provide services to their communities. During the year ended June 30, 2026, the District paid Lane Fire Authority $832,082 for fire protection services.

C. New Pronouncements

For the fiscal year ended June 30, 2026, the District implemented the following new accounting standards:

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.

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.

IV. OTHER INFORMATION (Continued)

C. 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 the following pronouncement:

GASB Statement No. 105, *Subsequent Events* – The primary objective of this statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this statement will improve financial reporting related to subsequent events by (1) clarifying the subsequent events timeframe and the subsequent events that constitute recognized and nonrecognized events and (2) specifying the information items that are required to be disclosed about subsequent events. The requirements of this statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter.

D. Subsequent Events

Management has evaluated subsequent events through September 15, 2026, 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, 2026

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Property taxes	$ 1,207,118	$ 114,552	$ 1,321,670	$ -	$ 1,321,670
Investment earnings	50,000	88,231	138,231	-	138,231
Total revenues	1,257,118	202,783	1,459,901	-	1,459,901
EXPENDITURES					
Current					
Fire protection					
Materials and services	46,000	(45,500)	500	832,082	832,582
Excess (deficiency) of revenues over (under) expenditures	1,211,118	248,283	1,459,401	(832,082)	627,319
OTHER FINANCING SOURCES (USES)					
Special payments	(832,082)	-	(832,082)	832,082	-
Net change in fund balance	379,036	248,283	627,319	-	627,319
Fund balance - beginning	2,941,800	76,224	3,018,024	-	3,018,024
Fund balance - ending	$ 3,320,836	$ 324,507	$ 3,645,343	$ -	$ 3,645,343

Significant variances between the final budget and actual amounts include:

- Investment earnings were budgeted for $50,000. Actual revenue was $138,231 (176% over budget). This was due primarily to a conservative estimate of interest earnings.

- Materials and services expenditures were budgeted for $46,000. Actual expenditures were $500 (99% under budget). This was due primarily to a conservative estimate of expenditures.

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, 2026

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Investment earnings	$ 5,000	$ 43,396	$ 48,396
EXPENDITURES			
Capital outlay	-	60,056	60,056
Excess (deficiency) of revenues over (under) expenditures	5,000	(16,660)	(11,660)
Fund balance - beginning	1,153,800	(34,416)	1,119,384
Fund balance - ending	$ 1,158,800	$ (51,076)	$ 1,107,724

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, 2026 and have issued our report thereon dated September 15, 2026. 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, 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, except as follows:

1. The District expended funds in excess of appropriations, which is in violation of Oregon Budget Law. The following appropriations were over-expended for the fiscal year ended June 30, 2026:

Fund	Function	Appropriations	Expenditures	Excess
Capital Reserve	Capital outlay	$ -	$ 60,056	$ 60,056

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 15, 2026.

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 15, 2026

LANE FIRE AUTHORITY

Resolution NO. 2026-2027-03

RESOLUTION ACCEPTING REVENUE AND AUTHORIZING EXPENDITURES AND TRANSFERS FOR 2026 CONFLAGRATIONS

WHEREAS, Lane Fire Authority responded to multiple conflagration deployments in the State of Oregon during the 2026 fire season, specifically Greenhorn IR, Olive Complex, East Evans, Rowe IR, Rowe, Tenmile IR, Brewer, Hagan, Second Flat, and Grasshopper fires; and

WHEREAS, Lane Fire Authority has received payments as reimbursement from the State of Oregon for these responses; and

WHEREAS, local budget law (ORS 294.326)(4) allows the expenditure of funds for an unforeseen occurrence or condition which could not have been foreseen at the time of preparation of the budget for the current fiscal year; and

WHEREAS, Lane Fire Authority equipment and personnel incurred expenses during the response;

NOW, THEREFORE BE IT RESOLVED, the Board of Directors of Lane Fire Authority acknowledges the receipt of and hereby authorizes conflagration revenues totaling $445,492.03 into the General Fund expenditures under Personnel Services, Materials & Services, and Capital Outlay of Lane Fire Authority as listed below:

3030.1	Conflagration Hourly	$ 41,880.64
3030.2	Conflagration Overtime	$201,392.39
3030.3	Conflagration Backfill OT	$ 10,833.20
3316	DPSST Backgrounds	$ 15,000.00
3051	FICA	$ 19,439.13
3053	Retirement	$ 69,709.09
3059	Paid Leave Oregon	$ 1,016.41
3231	Vehicle Fuel	$ 30,221.17
3313.2	Vol Reimbursement/LOSAP	$ 33,000.00
3521	Fire Training Classes	$ 3,000.00
4051	Communications Equip-Capital	$ 20,000.00
	Total	$445,492.03

ADOPTED by the Board of Directors of Lane Fire Authority this 17th day of November, 2026.

_____
Board President

ATTEST:

_____
Board Secretary

Ayes_____

Nays_____

Lane Fire Authority
88050 Territorial
Veneta, OR 97487

Cash Flow Statement
For the Period Ended October 31, 2026

Balance Forward:		
Checking - LFA	$	203,966.04
Ambulance - LFA	$	131.65
Ambulance - LRFR	$	4,655.98
Money Market	$	107,501.86
LGIP - General Fund	$	1,545,429.64
LGIP - Capital Reserve Fund	$	57,845.64
Total Balance Forward	$	1,919,530.81
Inflows:		
Tax Revenue	$	14,173.16
Ambulance Revenue	$	120,707.24
GEMT - CCO/MCO	$	1,730.00
GEMT - FFS	$	-
FireMed Revenue	$	12,741.00
Miscellaneous Deposit(s)	$	56,589.03
Interest - General Fund	$	5,126.39
Interest - Capital Reserve Fund	$	237.18
Transfer from Santa Clara	$	-
Conflgration	$	-
Grant Income	$	-
Total Inflows	$	211,304.00
Outflows:		
Checks Written	$	817,327.23
Total Outflows	$	817,327.23
Overall Total	$	1,313,507.58
Fund Balances:		
Checking - LFA (.02%)	$	62,953.87
Ambulance - LFA (0%)	$	10,605.63
Ambulance - LRFR (.02%)	$	4,636.06
Money Market (3.51%)	$	42,774.79
LGIP - General Fund (4.11%)	$	1,134,454.41
LGIP - Capital Reserve Fund (4.11%)	$	58,082.82
	$	1,313,507.58

Notes:

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
July 1 through November 10, 2026

	Jul 1 - Nov 10, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
20.0 · INCOME				
2000 · Cash Carryover - General Fund	1,296,141.55	0.00	1,296,141.55	100.0%
2003 · Miscellaneous Income	57,182.93	40,000.00	17,182.93	143.0%
2005 · Conflagration	289,051.86	0.00	289,051.86	100.0%
2006.1 · Interest Income - General Fund	17,869.09	60,000.00	-42,130.91	29.8%
2006.2 · Interest Income - Capital Resrv	724.85	0.00	724.85	100.0%
2007 · External Training Income				
2007.1 · Prevention Division				
2007.10 · CPR Classes - Prevention Div.	405.00	0.00	405.00	100.0%
2007.12 · Driveway Inspections	1,300.00	0.00	1,300.00	100.0%
2007.13 · Lock Box	100.00	0.00	100.00	100.0%
2007.14 · Medical/Fire Reports	90.00	0.00	90.00	100.0%
2007.15 · Brycer Income	2,035.80	0.00	2,035.80	100.0%
Total 2007.1 · Prevention Division	3,930.80	0.00	3,930.80	100.0%
2007 · External Training Income - Other	1,385.50	20,000.00	-18,614.50	6.9%
Total 2007 · External Training Income	5,316.30	20,000.00	-14,683.70	26.6%
2008 · Transport				
2008.1 · Transport Returns and Refunds	-3,472.85	2,000,000.00	-2,003,472.85	-0.2%
2008 · Transport - Other	851,451.97	0.00	851,451.97	100.0%
Total 2008 · Transport	847,979.12	2,000,000.00	-1,152,020.88	42.4%
2009 · FireMed Revenue	98,597.60	165,000.00	-66,402.40	59.8%
2011 · Property Tax Receipts	58,970.37	6,101,353.00	-6,042,382.63	1.0%
2012 · Service Billing	20,784.60	30,000.00	-9,215.40	69.3%
2013 · Surplus Sale	19,326.00	100.00	19,226.00	19,326.0%
2014 · Transfer In from SCFD	0.00	852,884.00	-852,884.00	0.0%
2015 · GEMT				
2015.2 · CCO/MCO	332,823.00	0.00	332,823.00	100.0%
2015 · GEMT - Other	0.00	300,000.00	-300,000.00	0.0%
Total 2015 · GEMT	332,823.00	300,000.00	32,823.00	110.9%
2017 · Tax Anticipation Note Proceeds	1,500,000.00	1,500,000.00	0.00	100.0%
Total 20.0 · INCOME	4,544,767.27	11,069,337.00	-6,524,569.73	41.1%
Total Income	4,544,767.27	11,069,337.00	-6,524,569.73	41.1%
Gross Profit	4,544,767.27	11,069,337.00	-6,524,569.73	41.1%
Expense				
30.0 · PERSONNEL SERVICES				
30 · SALARIES				
3011 · Fire Chief	53,253.25	177,583.00	-124,329.75	30.0%
3012 · Assistant Chief	47,198.66	161,601.00	-114,402.34	29.2%
3014 · Line Captain	115,462.88	380,193.00	-264,730.12	30.4%
3015 · Lieutenant	271,607.62	662,085.00	-390,477.38	41.0%
3016 · Engineer	454,098.74	1,128,426.00	-674,327.26	40.2%
3017 · Firefighter	51,257.21	574,160.00	-522,902.79	8.9%
3018 · Training Officer	0.00	110,802.00	-110,802.00	0.0%
3020 · Maintenance Officer	0.00	110,802.00	-110,802.00	0.0%
3022 · Code Enforcement Officer	0.00	118,431.00	-118,431.00	0.0%
3022.1 · Public Education Position	3,997.30	0.00	3,997.30	100.0%
3023 · Business Manager	43,616.79	126,004.00	-82,387.21	34.6%
3025 · Temporary/Seasonal Workers				
3025.1 · Tender Standby	3,761.25	0.00	3,761.25	100.0%
3025 · Temporary/Seasonal Workers - Other	4,237.19	21,745.00	-17,507.81	19.5%
Total 3025 · Temporary/Seasonal Workers	7,998.44	21,745.00	-13,746.56	36.8%
3026 · Overtime				
3026.1 · Overtime - Regular	378,448.08	0.00	378,448.08	100.0%
3026.3 · FLSA 1/2 & FLSA OT	71,498.24	0.00	71,498.24	100.0%
3026 · Overtime - Other	0.00	980,504.00	-980,504.00	0.0%
Total 3026 · Overtime	449,946.32	980,504.00	-530,557.68	45.9%
3027 · Vacation Liability	16,099.17	36,000.00	-19,900.83	44.7%

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
July 1 through November 10, 2026

	Jul 1 - Nov 10, 26	Budget	$ Over Budget	% of Budget
3030 · Conflagration Wages				
3030.1 · Conflag Hourly	41,836.13	0.00	41,836.13	100.0%
3030.2 · Conflag OT	201,510.86	0.00	201,510.86	100.0%
3030.3 · Conflag Backfill OT	10,840.03	0.00	10,840.03	100.0%
3030 · Conflagration Wages - Other	0.00	100.00	-100.00	0.0%
Total 3030 · Conflagration Wages	254,187.02	100.00	254,087.02	254,187.0%
3033 · Board Member Payments	1,750.00	6,000.00	-4,250.00	29.2%
3034 · Student Residents	7,016.95	20,130.00	-13,113.05	34.9%
Total 30 · SALARIES	1,777,490.35	4,614,566.00	-2,837,075.65	38.5%
30.4 · EMPLOYER PAYROLL EXPENSE				
3051 · FICA Expense	134,194.38	397,997.00	-263,802.62	33.7%
3052 · State Unemployment Expense	109.96	5,000.00	-4,890.04	2.2%
3053 · Retirement	459,162.23	1,370,484.00	-911,321.77	33.5%
3054 · Medical & Dental Insurance				
3054.1 · Medical - COBRA Payments	-4,460.00	0.00	-4,460.00	100.0%
3054 · Medical & Dental Insurance - Other	342,507.00	1,356,248.00	-1,013,741.00	25.3%
Total 3054 · Medical & Dental Insurance	338,047.00	1,356,248.00	-1,018,201.00	24.9%
3055 · AD&D Insurance	13,366.91	60,000.00	-46,633.09	22.3%
3056 · Workers' Compensation	126,549.84	200,000.00	-73,450.16	63.3%
3058 · Workers' Benefit Fund Expense	274.05	822.00	-547.95	33.3%
3059 · Paid Leave Oregon Expense	8,026.03	20,765.00	-12,738.97	38.7%
3060 · MERP - Employer	9,440.00	0.00	9,440.00	100.0%
Total 30.4 · EMPLOYER PAYROLL EXPENSE	1,089,170.40	3,411,316.00	-2,322,145.60	31.9%
Total 30.0 · PERSONNEL SERVICES	2,866,660.75	8,025,882.00	-5,159,221.25	35.7%
32.0 · MATERIALS AND SERVICES				
32 · ADMINISTRATION AND BUSINESS				
3211 · Office Supplies, Printing, Copy	4,175.60	15,000.00	-10,824.40	27.8%
3212 · M & R Office & Computer Systems	18,437.92	65,000.00	-46,562.08	28.4%
3213 · Postage and Freight	367.79	2,500.00	-2,132.21	14.7%
3221 · Telephone and Internet Service	19,048.16	56,000.00	-36,951.84	34.0%
3222 · Electronic Communications	60,436.70	58,000.00	2,436.70	104.2%
3223 · Utilities-Elec/Water/Sewer	31,241.50	77,500.00	-46,258.50	40.3%
3224 · Garbage	3,007.61	7,000.00	-3,992.39	43.0%
3225 · Heating Gas and Oil	1,396.43	40,000.00	-38,603.57	3.5%
3226 · Laundry Services	3,739.56	5,500.00	-1,760.44	68.0%
3231 · Vehicle Fuel	65,542.15	145,000.00	-79,457.85	45.2%
3241 · Banking Services	1,738.56	6,000.00	-4,261.44	29.0%
3242 · Accounting Services	14,300.00	31,000.00	-16,700.00	46.1%
3243 · Legal Services and Consulting	2,160.00	65,000.00	-62,840.00	3.3%
3244 · Dispatch	0.00	390,000.00	-390,000.00	0.0%
3251 · Insurance	0.00	200,000.00	-200,000.00	0.0%
3252 · Elections and Legal Notices	1,712.00	15,000.00	-13,288.00	11.4%
3253 · Dues and Memberships	1,023.00	12,000.00	-10,977.00	8.5%
3261 · Training - Admin Staff	1,886.00	7,000.00	-5,114.00	26.9%
3262 · Training - Board of Directors	1,422.00	3,500.00	-2,078.00	40.6%
3263 · Travel - Admin Staff	3,208.14	7,000.00	-3,791.86	45.8%
3264 · Travel - Board of Directors	699.25	4,000.00	-3,300.75	17.5%
3271 · Uniforms	9,085.74	30,000.00	-20,914.26	30.3%
3291 · Water, Food, and Condiments	2,476.66	9,500.00	-7,023.34	26.1%
Total 32 · ADMINISTRATION AND BUSINESS	247,104.77	1,251,500.00	-1,004,395.23	19.7%
33 · RECRUITMENT AND RENTENTION				
3311 · Recruiting and Exams	837.08	3,500.00	-2,662.92	23.9%
3312 · Recruit Training	0.00	1,500.00	-1,500.00	0.0%
3313 · Volunteer Support				
3313.1 · Volunteer Support	436.24	25,000.00	-24,563.76	1.7%
3313.3 · Volunteer FF Cell Phone Reimb.	0.00	6,000.00	-6,000.00	0.0%
3313 · Volunteer Support - Other	100.00	0.00	100.00	100.0%
Total 3313 · Volunteer Support	536.24	31,000.00	-30,463.76	1.7%
3314 · Civil Service Commission	0.00	100.00	-100.00	0.0%
3315 · FireMed Memberships	4,275.00	5,000.00	-725.00	85.5%
3316 · DPSST Fingerprinting/Background	3,144.95	4,500.00	-1,355.05	69.9%
Total 33 · RECRUITMENT AND RENTENTION	8,793.27	45,600.00	-36,806.73	19.3%

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
July 1 through November 10, 2026

	Jul 1 - Nov 10, 26	Budget	$ Over Budget	% of Budget
33.1 · STUDENT RESIDENT PROGRAM				
3321 · School tuition, books, and fees	1,534.00	22,500.00	-20,966.00	6.8%
Total 33.1 · STUDENT RESIDENT PROGRAM	1,534.00	22,500.00	-20,966.00	6.8%
33.2 · HEALTH AND SAFETY PROGRAM				
3331 · Preventative Medical				
3331.1 · Medical Evaluations - Renewals	0.00	18,980.00	-18,980.00	0.0%
3331.2 · Medical Evals - New Recruits	-140.00	12,000.00	-12,140.00	-1.2%
3331.3 · Med Evals-New Hire/Fit for Duty	3,255.00	2,000.00	1,255.00	162.8%
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%
Total 3331 · Preventative Medical	3,115.00	35,380.00	-32,265.00	8.8%
3333 · Employee Assistance Program	1,923.75	13,000.00	-11,076.25	14.8%
Total 33.2 · HEALTH AND SAFETY PROGRAM	5,038.75	48,380.00	-43,341.25	10.4%
34 · FIRE AND RESCUE OPS PROGRAM				
3411 · Supplies - Fire Suppression	1,650.00	5,000.00	-3,350.00	33.0%
3412 · M & R - Fire Equipment	29,282.96	55,000.00	-25,717.04	53.2%
3413 · Safety Supplies	369.52	5,000.00	-4,630.48	7.4%
Total 34 · FIRE AND RESCUE OPS PROGRAM	31,302.48	65,000.00	-33,697.52	48.2%
35 · FIRE & RESCUE TRAINING PROGRAM				
3511 · Fire Training Supplies	1,230.98	2,000.00	-769.02	61.5%
3512 · M & R - Training Equipment	0.00	100.00	-100.00	0.0%
3521 · Fire Training Classes	350.00	3,000.00	-2,650.00	11.7%
3522 · Training Travel	329.28	3,000.00	-2,670.72	11.0%
Total 35 · FIRE & RESCUE TRAINING PROGRAM	1,910.26	8,100.00	-6,189.74	23.6%
36 · EMERGENCY MEDICAL SERVICES PGRM				
3611 · EMS Supplies	35,160.83	120,000.00	-84,839.17	29.3%
3612 · EMS Training Supplies	0.00	100.00	-100.00	0.0%
3613 · EMS M & R Equipment	0.00	20,000.00	-20,000.00	0.0%
3632 · EMS Continuing Education	0.00	1,500.00	-1,500.00	0.0%
3633 · EMT Recertification	0.00	3,000.00	-3,000.00	0.0%
3641 · Physician Advisor	9,301.22	37,500.00	-28,198.78	24.8%
3642 · Ambulance Billing	39,994.00	125,000.00	-85,006.00	32.0%
Total 36 · EMERGENCY MEDICAL SERVICES PGRM	84,456.05	307,100.00	-222,643.95	27.5%
37 · MAINTENANCE PROGRAM				
3711 · Materials & Supplies - Building	6,059.19	20,000.00	-13,940.81	30.3%
3712 · Materials & Supplies -Apparatus	16,942.36	80,000.00	-63,057.64	21.2%
3713 · Materials & Supplies-Radio/Elec	1,791.11	1,000.00	791.11	179.1%
3721 · Sublet Maint & Repair -Building	28,846.27	150,000.00	-121,153.73	19.2%
3722 · Sublet Maint & Repair -Vehicles	26,162.18	300,000.00	-273,837.82	8.7%
3723 · Maintenance & Repair-Radio/Elec	0.00	3,000.00	-3,000.00	0.0%
3724 · Maintenance Staff Training	525.59	0.00	525.59	100.0%
Total 37 · MAINTENANCE PROGRAM	80,326.70	554,000.00	-473,673.30	14.5%
38 · FIRE PREVENTION & PUB ED PRGM				
3811 · Public Education - Supplies	0.00	6,000.00	-6,000.00	0.0%
3813 · Prevention & Pub Ed - Training	132.54	2,000.00	-1,867.46	6.6%
Total 38 · FIRE PREVENTION & PUB ED PRGM	132.54	8,000.00	-7,867.46	1.7%
39.4 · EXTERNAL TRAINING PROGRAM				
3941 · External Training & Supplies	5,552.96	15,000.00	-9,447.04	37.0%
Total 39.4 · EXTERNAL TRAINING PROGRAM	5,552.96	15,000.00	-9,447.04	37.0%
Total 32.0 · MATERIALS AND SERVICES	466,151.78	2,325,180.00	-1,859,028.22	20.0%

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
July 1 through November 10, 2026

	Jul 1 - Nov 10, 26	Budget	$ Over Budget	% of Budget
40.0 · CAPITAL OUTLAY - SMALL EQUIPMNT				
40 · SMALL EQUIPMENT				
4001 · Vehicle Equipment	0.00	5,000.00	-5,000.00	0.0%
4002 · Building Equipment	4,973.64	5,000.00	-26.36	99.5%
4011 · EMS Equipment - Capital	0.00	5,000.00	-5,000.00	0.0%
4012 · EMS Training Equipment -Capital	0.00	2,500.00	-2,500.00	0.0%
4021 · Fire Suppression Equip -Capital	0.00	5,000.00	-5,000.00	0.0%
4022 · Fire Training Equip. - Capital	0.00	2,500.00	-2,500.00	0.0%
4031 · Rescue Equipment - Capital	0.00	5,000.00	-5,000.00	0.0%
4041 · Safety Equipment - Capital	1,280.34	5,000.00	-3,719.66	25.6%
4051 · Communications Equip - Capital	7,882.00	5,000.00	2,882.00	157.6%
4061 · Shop Equip. & Tools - Capital	0.00	5,000.00	-5,000.00	0.0%
4071 · Office Equipment - Capital	9,319.00	5,000.00	4,319.00	186.4%
Total 40 · SMALL EQUIPMENT	23,454.98	50,000.00	-26,545.02	46.9%
Total 40.0 · CAPITAL OUTLAY - SMALL EQUIPMNT	23,454.98	50,000.00	-26,545.02	46.9%
40.2 · SPECIAL PAYMENTS				
4095 · Tax Anticipation Note Repayment	27,500.00	1,560,000.00	-1,532,500.00	1.8%
Total 40.2 · SPECIAL PAYMENTS	27,500.00	1,560,000.00	-1,532,500.00	1.8%
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%
Total Expense	3,383,767.51	12,061,062.00	-8,677,294.49	28.1%
Net Ordinary Income	1,160,999.76	-991,725.00	2,152,724.76	-117.1%
Net Income	**1,160,999.76**	**-991,725.00**	**2,152,724.76**	**-117.1%**

Register: 010.1 · Banner Bank - LFA
From 10/01/2026 through 10/31/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2026	32584	Bill Potterf.	20000 · Accounts Paya...		525.59	X		203,440.45
10/01/2026		QuickBooks Payroll ...	-split-	Created by Pay...	94,537.45	X		108,903.00
10/02/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	11,826.00	X		97,077.00
10/02/2026	EFT	IAFF Local 851	02 · PAYROLL PAYA...		1,506.96	X		95,570.04
10/02/2026	EFT	Lane Professional Fir...	02 · PAYROLL PAYA...		107.00	X		95,463.04
10/02/2026	EFT	IAFF MERP Trust	-split-		2,000.00	X		93,463.04
10/02/2026	EFT	Matt Trabosh - Statio...	02 · PAYROLL PAYA...		120.00	X		93,343.04
10/02/2026	E-pay	IRS	-split-	45-4652918 Q...	48,485.06	X		44,857.98
10/02/2026	32577	Oregon Department ...	02 · PAYROLL PAYA...		669.45	X		44,188.53
10/02/2026	DD	Becerra, Tyler	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Beltran, Diana	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Bohn, Tim	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Borland, Harry D	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Clark, Rudy	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Cook, Berea C	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Culy, Donald	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Douglass, Rose	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Hart, Brandon	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Hill, Baylie	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Holmes, Robert	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Horner, Derek	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Howland, Jeremy	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Hunter, Cheryl	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Jasper, Jonathan	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Johnson, Katherine	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Jonsson, Kyle	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Jozwiak, Megan M	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Lay, Jacob S	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Mechler, Wyatt	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Pape`, Casey	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Potterf, William	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Renolds, Joshua	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Rush, Ryan C.	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Sayles, Brian J	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Seckler, Matthew	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Taraka, Kavi	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Trabosh, Matthew	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Welch, Timothy	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	West, Jesse	-split-	Direct Deposit		X		44,188.53
10/02/2026	DD	Whittaker, Timothy A.	-split-	Direct Deposit		X		44,188.53

Register: 010.1 · Banner Bank - LFA
From 10/01/2026 through 10/31/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/02/2026	DD	Wilkie, Ethan	-split-	Direct Deposit		X		44,188.53
10/02/2026	32578	Buckridge, Robert	-split-		176.91	X		44,011.62
10/03/2026	32585	Life-Assist, Inc.	20000 · Accounts Paya...		1,272.63	X		42,738.99
10/05/2026	32586	Above All Sanitation...	20000 · Accounts Paya...		433.85	X		42,305.14
10/05/2026	32587	Battery Pros	20000 · Accounts Paya...		534.88	X		41,770.26
10/05/2026	32588	Carson	20000 · Accounts Paya...		13,585.46	X		28,184.80
10/05/2026	32589	Cheryl Hunter.	20000 · Accounts Paya...		137.06	X		28,047.74
10/05/2026	32590	Comcast - 0243	20000 · Accounts Paya...		564.45	X		27,483.29
10/05/2026	32591	Comcast - 5906	20000 · Accounts Paya...		233.98	X		27,249.31
10/05/2026	32592	DFN	20000 · Accounts Paya...		203.38	X		27,045.93
10/05/2026	32593	Dish	20000 · Accounts Paya...		167.12	X		26,878.81
10/05/2026	32594	DPSST.	20000 · Accounts Paya...	VOID:		X		26,878.81
10/05/2026	32595	Ecosystems Transfer ...	20000 · Accounts Paya...		209.25	X		26,669.56
10/05/2026	32596	EPUD	20000 · Accounts Paya...		504.39	X		26,165.17
10/05/2026	32597	Glass Tree Care & S...	20000 · Accounts Paya...		100.00	X		26,065.17
10/05/2026	32598	ImageTrend, Inc.	20000 · Accounts Paya...		3,038.77	X		23,026.40
10/05/2026	32599	Industrial Source Corp.	20000 · Accounts Paya...		667.08	X		22,359.32
10/05/2026	32600	Integrated Electronic ...	20000 · Accounts Paya...		135.00	X		22,224.32
10/05/2026	32601	Keyhole Locksmith ...	20000 · Accounts Paya...		180.72			22,043.60
10/05/2026	32602	MCI	20000 · Accounts Paya...		16.32	X		22,027.28
10/05/2026	32603	National Fire Fighter...	20000 · Accounts Paya...		2,745.61	X		19,281.67
10/05/2026	32604	Primo Brands	20000 · Accounts Paya...		970.35	X		18,311.32
10/05/2026	32605	Standard Insurance C...	20000 · Accounts Paya...		2,583.10	X		15,728.22
10/05/2026	32606	Trillium Community ...	20000 · Accounts Paya...		495.62	X		15,232.60
10/05/2026	32607	USA TODAY Media...	20000 · Accounts Paya...		169.40	X		15,063.20
10/05/2026	32608	Valley Parts and Mac...	20000 · Accounts Paya...		392.71	X		14,670.49
10/05/2026	32609	Veneta, City of	20000 · Accounts Paya...		268.13	X		14,402.36
10/05/2026	32610	Viresco Counseling ...	20000 · Accounts Paya...		468.75	X		13,933.61
10/05/2026	32611	SAIF	20000 · Accounts Paya...		253.84	X		13,679.77
10/05/2026	32612	DMV	20000 · Accounts Paya...		3.00	X		13,676.77
10/08/2026			-split-	Deposit		X	96.80	13,773.57
10/08/2026	AJE202		20.0 · INCOME:2013 ·...	GovDeals - Bo...		X	5,900.00	19,673.57
10/09/2026			010.3 · Banner Bank - ...	Funds Transfer		X	60,000.00	79,673.57
10/10/2026			12000 · Undeposited F...	Deposit		X	241.80	79,915.37
10/10/2026	EFT	Tactical Business Gr...	20000 · Accounts Paya...		7,221.00	X		72,694.37
10/12/2026	EFT	PERS	-split-	02883	60,201.07	X		12,493.30
10/12/2026	EFT	PERS	02 · PAYROLL PAYA...		1.04	X		12,492.26
10/12/2026	EFT	PERS	02 · PAYROLL PAYA...		152.44	X		12,339.82
10/12/2026	32613	Jacob Lay.	20000 · Accounts Paya...		53.99			12,285.83
10/13/2026	32614	Cheryl Hunter.	20000 · Accounts Paya...		205.20			12,080.63

Register: 010.1 · Banner Bank - LFA
From 10/01/2026 through 10/31/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/14/2026	EFT	Valic	-split-		14,267.00	X		-2,186.37
10/14/2026	32615	USA SDS, Inc.	20000 · Accounts Paya...		500.00	X		-2,686.37
10/14/2026			011 · LGIP:0110 · Gen...	Funds Transfer		X	180,000.00	177,313.63
10/15/2026			-split-	Deposit		X	22,727.67	200,041.30
10/15/2026		QuickBooks Payroll ...	-split-	Created by Pay...	95,689.67	X		104,351.63
10/16/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	11,413.00	X		92,938.63
10/16/2026	EFT	IAFF Local 851	02 · PAYROLL PAYA...		1,506.96	X		91,431.67
10/16/2026	EFT	Lane Professional Fir...	02 · PAYROLL PAYA...		107.00	X		91,324.67
10/16/2026	EFT	IAFF MERP Trust	-split-		2,000.00	X		89,324.67
10/16/2026	EFT	Matt Trabosh - Statio...	02 · PAYROLL PAYA...		120.00	X		89,204.67
10/16/2026	E-pay	IRS	-split-	45-4652918 Q...	46,712.08	X		42,492.59
10/16/2026	DD	Deedon, Greg	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Dennis, Michael	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Graves, Rodney	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Holmes, Peter	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Phillips, Donald	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Smith, Susan D.	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Walker, Ryan	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Wilson, Curtis	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Becerra, Tyler	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Beltran, Diana	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Bohn, Tim	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Borland, Harry D	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Bradford, Alex	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Clark, Rudy	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Cook, Berea C	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Culy, Donald	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Douglass, Rose	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Hart, Brandon	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Hill, Baylie	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Holmes, Robert	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Horner, Derek	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Howland, Jeremy	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Hunter, Cheryl	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Jasper, Jonathan	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Johnson, Katherine	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Jonsson, Kyle	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Jozwiak, Megan M	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Lay, Jacob S	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Mechler, Wyatt	-split-	Direct Deposit		X		42,492.59

Register: 010.1 · Banner Bank - LFA
From 10/01/2026 through 10/31/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/16/2026	DD	Pape', Casey	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Potterf, William	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Renolds, Joshua	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Rush, Ryan C.	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Sayles, Brian J	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Seckler, Matthew	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Starbuck, Glen	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Taraka, Kavi	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Trabosh, Matthew	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Welch, Timothy	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	West, Jesse	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Whittaker, Timothy A.	-split-	Direct Deposit		X		42,492.59
10/16/2026	DD	Wilkie, Ethan	-split-	Direct Deposit		X		42,492.59
10/19/2026	32616	Cascade Health	20000 · Accounts Paya...		3,115.00	X		39,377.59
10/20/2026	32617	Alsco, Inc.	20000 · Accounts Paya...		1,069.72	X		38,307.87
10/20/2026	32618	Baker's Shoes and Cl...	20000 · Accounts Paya...		715.82	X		37,592.05
10/20/2026	32619	Blachly-Lane County...	20000 · Accounts Paya...		498.15	X		37,093.90
10/20/2026	32620	C & K Petroleum	20000 · Accounts Paya...		1,420.14	X		35,673.76
10/20/2026	32656	Cardinal Health 112, ...	20000 · Accounts Paya...		358.06	X		35,315.70
10/20/2026	32657	Carson	20000 · Accounts Paya...		320.34	X		34,995.36
10/20/2026	32658	Century Link - Lumen	20000 · Accounts Paya...		35.04	X		34,960.32
10/20/2026	32659	Cheryl Hunter.	20000 · Accounts Paya...		107.45			34,852.87
10/20/2026	32660	Comcast - 5906	20000 · Accounts Paya...		551.04	X		34,301.83
10/20/2026	32661	Commercial Air, Inc.	20000 · Accounts Paya...		619.00	X		33,682.83
10/20/2026	32662	EPUD	20000 · Accounts Paya...		1,301.24	X		32,381.59
10/20/2026	32663	Eugene Networks	20000 · Accounts Paya...		3,935.98			28,445.61
10/20/2026	32664	EWEB	20000 · Accounts Paya...		2,837.30	X		25,608.31
10/20/2026	32665	Hughes Fire Equipm...	20000 · Accounts Paya...		5,938.31	X		19,670.00
10/20/2026	32666	Hunter Communicati...	20000 · Accounts Paya...		553.15	X		19,116.85
10/20/2026	32667	Industrial Source Corp.	20000 · Accounts Paya...		170.42	X		18,946.43
10/20/2026	32668	Jeremy Hendrix	20000 · Accounts Paya...		300.00	X		18,646.43
10/20/2026	32669	Kaiser Brake & Alig...	20000 · Accounts Paya...		60.34	X		18,586.09
10/20/2026	32670	Kendall Ford, Corp.	20000 · Accounts Paya...		559.44	X		18,026.65
10/20/2026	32671	Kno2, LLC	20000 · Accounts Paya...		1,300.00	X		16,726.65
10/20/2026	32672	Lane Apex Disposal ...	20000 · Accounts Paya...		58.56	X		16,668.09
10/20/2026	32673	Lane Co. Fire Dist. #...	20000 · Accounts Paya...		100.00	X		16,568.09
10/20/2026	32674	Lane Electric	20000 · Accounts Paya...		205.84	X		16,362.25
10/20/2026	32675	Life-Assist, Inc.	20000 · Accounts Paya...		4,899.64	X		11,462.61
10/20/2026	32676	LN Curtis, Inc.	20000 · Accounts Paya...		1,280.34	X		10,182.27
10/20/2026	32677	Local Government L...	20000 · Accounts Paya...		1,827.00	X		8,355.27

Register: 010.1 · Banner Bank - LFA
From 10/01/2026 through 10/31/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/20/2026	32678	National Fire Fighter...	20000 · Accounts Paya...		1,467.69	X		6,887.58
10/20/2026	32679	NW Natural	20000 · Accounts Paya...		217.35	X		6,670.23
10/20/2026	32680	Sanipac, Inc.	20000 · Accounts Paya...		526.74	X		6,143.49
10/20/2026	32681	SDIS	20000 · Accounts Paya...		66,729.00	X		-60,585.51
10/20/2026	32682	Verizon Wireless	20000 · Accounts Paya...		831.25	X		-61,416.76
10/20/2026	32683	New Tech Plumbing ...	20000 · Accounts Paya...		4,140.00	X		-65,556.76
10/20/2026	32684	CenturyLink	20000 · Accounts Paya...		645.03	X		-66,201.79
10/20/2026	32685	Dish	20000 · Accounts Paya...		205.12	X		-66,406.91
10/20/2026	32686	DocuTRAK Imaging,...	20000 · Accounts Paya...		52.00			-66,458.91
10/20/2026	32687	Lane Electric	20000 · Accounts Paya...		202.17	X		-66,661.08
10/20/2026	32688	NW Natural	20000 · Accounts Paya...		87.19	X		-66,748.27
10/20/2026	32689	Orkin	20000 · Accounts Paya...		145.00	X		-66,893.27
10/20/2026	32690	Eugene Networks	20000 · Accounts Paya...		1,795.00			-68,688.27
10/20/2026			010.3 · Banner Bank - ...	Funds Transfer		X	80,000.00	11,311.73
10/23/2026	EFT	Valic	-split-		14,701.11	X		-3,389.38
10/26/2026			-split-	Deposit		X	96.80	-3,292.58
10/26/2026	32692	Standard Insurance - ...	-split-	1582623-3	5,272.91			-8,565.49
10/26/2026			011 · LGIP:0110 · Gen...	Funds Transfer		X	75,000.00	66,434.51
10/26/2026			010.3 · Banner Bank - ...	Funds Transfer		X	25,000.00	91,434.51
10/27/2026			-split-	Deposit		X	96.80	91,531.31
10/27/2026	EFT	PERS	02 · PAYROLL PAYA...		102.76	X		91,428.55
10/27/2026	EFT	PERS	-split-	02883	59,221.17	X		32,207.38
10/27/2026	EFT	PERS	02 · PAYROLL PAYA...		1.04	X		32,206.34
10/27/2026	EFT	Tactical Business Gr...	20000 · Accounts Paya...		10,000.00	X		22,206.34
10/27/2026	EFT	US Bank Credit Card	20000 · Accounts Paya...		14,919.51	X		7,286.83
10/28/2026			-split-	Deposit		X	47,629.04	54,915.87
10/28/2026			010.3 · Banner Bank - ...	Funds Transfer		X	180,000.00	234,915.87
10/29/2026		QuickBooks Payroll ...	-split-	Created by Pay...	102,411.16	X		132,504.71
10/30/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	12,911.00			119,593.71
10/30/2026	EFT	Lane Professional Fir...	02 · PAYROLL PAYA...		107.00	X		119,486.71
10/30/2026	EFT	IAFF MERP Trust	-split-		2,160.00	X		117,326.71
10/30/2026	EFT	Matt Trabosh - Statio...	02 · PAYROLL PAYA...		120.00	X		117,206.71
10/30/2026	EFT	IAFF Local 851	02 · PAYROLL PAYA...		1,632.54	X		115,574.17
10/30/2026	E-pay	IRS	-split-	45-4652918 Q...	52,538.53	X		63,035.64
10/30/2026	DD	Becerra, Tyler	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Beltran, Diana	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Borland, Harry D	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Bradford, Alex	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Clark, Rudy	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Cook, Berea C	-split-	Direct Deposit		X		63,035.64

Register: 010.1 · Banner Bank - LFA
From 10/01/2026 through 10/31/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/30/2026	DD	Culy, Donald	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Douglass, Rose	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Hart, Brandon	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Hill, Baylie	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Holmes, Robert	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Horner, Derek	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Howland, Jeremy	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Hunter, Cheryl	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Jasper, Jonathan	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Johnson, Katherine	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Jonsson, Kyle	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Jozwiak, Megan M	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Lay, Jacob S	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Mechler, Wyatt	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Montgomery, Mike	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Pape`, Casey	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Potterf, William	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Renolds, Joshua	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Rush, Ryan C.	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Sayles, Brian J	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Seckler, Matthew	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Starbuck, Glen	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Taraka, Kavi	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Trabosh, Matthew	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Welch, Timothy	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	West, Jesse	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Whittaker, Timothy A.	-split-	Direct Deposit		X		63,035.64
10/30/2026	DD	Wilkie, Ethan	-split-	Direct Deposit		X		63,035.64
10/30/2026	32691	Buckridge, Robert	-split-		83.44			62,952.20
10/31/2026	AJE189		20.0 · INCOME:2006....			X	1.67	62,953.87

Register: 010.2 · LFA Ambulance Revenue

From 10/01/2026 through 10/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2026	AJE200		20.0 · INCOME:2008 ·...			X	115,878.80	116,010.45
10/02/2026	AJE199		20.0 · INCOME:2008 ·...		114.82	X		115,895.63
10/05/2026			010.3 · Banner Bank - ...	Funds Transfer	20,000.00	X		95,895.63
10/07/2026			010.3 · Banner Bank - ...	Funds Transfer	5,000.00	X		90,895.63
10/10/2026			010.3 · Banner Bank - ...	Funds Transfer	25,000.00	X		65,895.63
10/15/2026			010.3 · Banner Bank - ...	Funds Transfer	10,000.00	X		55,895.63
10/19/2026			010.3 · Banner Bank - ...	Funds Transfer	15,000.00	X		40,895.63
10/20/2026			010.3 · Banner Bank - ...	Funds Transfer	5,000.00	X		35,895.63
10/26/2026	AJE186		20.0 · INCOME:2008 ·...		290.00	X		35,605.63
10/26/2026			010.3 · Banner Bank - ...	Funds Transfer	25,000.00	X		10,605.63

Register: 010.3 · Banner Bank - Money Market

From 10/01/2026 through 10/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/05/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	20,000.00	127,501.86
10/07/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	5,000.00	132,501.86
10/09/2026			010.1 · Banner Bank - ...	Funds Transfer	60,000.00	X		72,501.86
10/10/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	25,000.00	97,501.86
10/15/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	10,000.00	107,501.86
10/19/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	15,000.00	122,501.86
10/20/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	5,000.00	127,501.86
10/20/2026			010.1 · Banner Bank - ...	Funds Transfer	80,000.00	X		47,501.86
10/26/2026			011 · LGIP:0110 · Gen...	Funds Transfer		X	175,000.00	222,501.86
10/26/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	25,000.00	247,501.86
10/26/2026			010.1 · Banner Bank - ...	Funds Transfer	25,000.00	X		222,501.86
10/28/2026			010.1 · Banner Bank - ...	Funds Transfer	180,000.00	X		42,501.86
10/31/2026	AJE192		20.0 · INCOME:2006....			X	272.93	42,774.79

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

From 10/01/2026 through 10/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/31/2026	AJE190		32.0 · MATERIALS A...		20.00	X		4,635.98
10/31/2026	AJE191		20.0 · INCOME:2006....			X	0.08	4,636.06

Santa Clara Fire

88050 Territorial
Veneta, OR 97487

Cash Flow Statement
For the Period Ended October 31, 2026

Balance Forward:		
Banner Bank Checking	$	7,994.47
LGIP - General Fund	$	3,682,652.40
LGIP - Capital Reserve Fund	$	1,118,928.61
Total Balance Forward	$	4,809,575.48
Inflows:		
Tax Revenue	$	2,628.87
Miscellaneous Deposit(s)	$	-
Interest - General Fund	$	12,880.32
Interest - Capital Reserve Fund	$	3,884.64
Total Inflows	$	19,393.83
Outflows:		
Checks Written	$	-
Transfer to LFA	$	-
Total Outflows	$	-
Overall Total	$	4,828,969.31

Fund Balances:		
Banner Bank (.02%)	$	7,994.60
LGIP - General Fund (4.11%)	$	3,698,161.46
LGIP - Capital Reserve Fund (4.11%)	$	1,122,813.25
	$	4,828,969.31

Notes:

Santa Clara Rural Fire Protection District
Profit & Loss Budget vs. Actual
July 1 through November 10, 2026

	Jul 1 - Nov 10, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5100 · Cash Carryover	3,645,342.77		3,645,342.77	100.0%
5000 - Taxes				
5010 - Property Taxes Current	10,958.85	1,254,911.00	-1,243,952.15	0.9%
Total 5000 - Taxes	10,958.85	1,254,911.00	-1,243,952.15	0.9%
5100 - Misc Income				
5111 - Capital Resrv Fund Int.	15,089.27		15,089.27	100.0%
5150 - Miscellaneous Income	52.10		52.10	100.0%
5110 - General Fund Interest	49,802.34	50,000.00	-197.66	99.6%
Total 5100 - Misc Income	64,943.71	50,000.00	14,943.71	129.9%
Total Income	3,721,245.33	1,304,911.00	2,416,334.33	285.2%
Gross Profit	3,721,245.33	1,304,911.00	2,416,334.33	285.2%
Expense				
7000 - Materials & Services				
7100 - Pro Srvs/Org		16,000.00	-16,000.00	
7300 - Operational Expenses		10,000.00	-10,000.00	
7500 - Supplies		10,000.00	-10,000.00	
7600 - Maintenance		10,000.00	-10,000.00	
Total 7000 - Materials & Services		46,000.00	-46,000.00	
Total Expense		46,000.00	-46,000.00	
Net Ordinary Income	3,721,245.33	1,258,911.00	2,462,334.33	295.6%
Other Income/Expense				
Other Expense				
8800 - Transfer to LFA		852,884.00	-852,884.00	
Total Other Expense		852,884.00	-852,884.00	
Net Other Income		-852,884.00	852,884.00	
Net Income	**3,721,245.33**	**406,027.00**	**3,315,218.33**	**916.5%**

Register: 1005 · Banner Bank
From 10/01/2026 through 10/31/2026
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/31/2026	CJE10		5100 - Misc Income:51...			X	0.13	7,994.60