

**WESTERN LANE FIRE AND EMS AUTHORITY  
SIUSLAW VALLEY FIRE AND RESCUE  
WESTERN LANE AMBULANCE DISTRICT  
BOARD OF DIRECTORS**



**“One Team, One Mission”**

**JOINT BOARD MEETING AGENDA**

January 22, 2026, 6:00pm

2625 Highway 101 North, Florence

Zoom Meeting URL: <https://us02web.zoom.us/j/82683268796>

Or call 1-669-900-6833 and enter Meeting ID: 826 8326 8796

**I. 6:00pm Call to Order**

**II. Pledge of Allegiance**

**III. Roll Call / Establishment of Quorum**

**IV. Public Comment: This is the opportunity for the public to speak to the Board of Directors. The maximum time for public comment will be 30 minutes and three minutes will be allotted for each speaker.**

**V. Presentation: Auditor**

**VI. Consent Agenda**

Meeting Minutes: Regular Meeting December 18, 2025, Work Session November 6, 2025, Work Session November 13, 2025

Staff Reports

Correspondence

**VII. Monthly Financials for SVFR, WLAD, WLFEA**

**VIII. Old Business**

1. Policies from December 18, 2025:
  - a) 710 – Non-Official Use of Authority Property
  - b) 711 - Privately Owned Muster Trucks
  - c) 712 – Authority Use of Social Media
  - d) 713 – Body-Worn Cameras

**IX. New Business**

1. Audit FY 2024-25

- a) Siuslaw Valley Fire and Rescue
  - b) Western Lane Ambulance District
  - c) Western Lane Fire and EMS Authority
2. WLAD Resolution 2025-07 to Amend the Budget
3. SVFR Resolution 2026-01 to Amend the Budget
4. FY 2026-27 Budget
  - a) Approve the Budget Calendar
  - b) Appoint Budget Officer
  - c) Open Committee Positions
5. Surplus: Scott SCBAs
6. Policies for Review:
  - a) 800 – Records Management
  - b) 801 – Release of Records
  - c) 802 – Subpoenas and Court Appearances
  - d) 803 – Patient Medical Record Security and Privacy
7. Fire Chief Interview
8. Executive Session: Per ORS 192.660(2)(a), to consider the employment of a public officer, employee, staff member or individual agent.

**X. Director Comments**

This is an opportunity for Directors to comment on topics not on the agenda.

**XI. Future Business:** Joint Board Meeting Thursday, February 26, 2026, at 6:00pm.

**XII. Adjournment**

**Western Lane Ambulance District  
Siuslaw Valley Fire and Rescue  
Western Lane Fire and EMS Authority**  
2625 Highway 101 North, Florence, OR 97439  
**Joint Board Meeting Minutes, January 8, 2026, 4:30 p.m.**  
The Zoom recording will be on the WLFEA Website.

**SVFR & WLFEA BOARD MEMBERS PRESENT:**

Director David Carrillo, Director Jim Palisi, and Director Stephanie Restrepo

**Not Present:** Director Keith Stanton and Director Laurie Heppel

**WLAD & WLFEA BOARD MEMBERS PRESENT:**

Director Mike Webb, Director Vanessa Buss, Director Cindy Russell, Director Adam Holbrook, and Director Linda Stent (via Zoom)

**STAFF PRESENT:**

Fire and EMS Chief Michael Schick, Deputy Chief Rob Chance, and Office Manager Trish Lutgen

**Chief Schick called the meeting to order at 4:43 p.m. The flag salute was completed, and a roll call established a quorum for SVFR, WLAD, and WLFEA.**

**PUBLIC COMMENT:** None

**OLD BUSINESS:**

**a) Union Grievances:**

Chief Schick reported that the Union had two grievances that were assessed at the December Board Meeting. Director Buss asked for a synopsis of both grievances. The matters concern interpretations of Articles 8.4 and 8.6 of the Collective Bargaining Agreement (CBA) regarding the calculation of overtime and conflagration pay. The union would like Conflagration Pay to be paid differently than how they are normally paid so that the agency is not paying for the overtime when they return. The board had asked for more time to deliberate after the December board meeting.

Chief Schick introduced Union Vice President Daniel Alfred and asked if he could provide an overview of the union's position. Vice President Alfred stated they had vetted through their sources, and the issue centers on differing interpretations of contractual language.

Director Palisi asked if they were basing the current department calculations on a 28-day work period under the FLSA and the threshold of 212 hours for overtime accrual. Chief Chance confirmed and added that personnel are eligible for overtime equivalent to 53 hours in a week.

**Regular Overtime Grievance**

**Director Palisi made a motion to deny the regular overtime grievance. Seconded by Director Carrillo.**

Director Webb asked the reason for the denial, and Director Palisi stated that they had just gone through contract negotiations. Director Buss expressed concern regarding language alignment. Chief Chance stated that WLFEA is adhering to the FLSA (Fair Labor Standards Act) and the law, and the Union is picking out articles to match their position. If the entire article is read, we are following the intent. Additional discussion followed.

Director Russell asked why the grievance, initiated in March, was not raised during the June negotiations. Vice President Alfred explained there were delays due to the legal vetting process.

Director Russell called the question.

**A roll call vote occurred. Director Restrepo voted No. Director Palis, Director Carrillo, Director Russel, Director Stent, Director Holbrook, Director Buss, and Director Webb voted Yes. The motion to deny the regular overtime grievance passed.**

**Conflagration Overtime Grievance**

Chief Schick introduced the second grievance, and Director Russell requested a synopsis.

Chief Chance provided an overview explaining that conflagration compensation follows the State Mobilization Plan, which is to pay according to current pay practice. Conflagration is not considered an extra shift, as it is voluntary. If they deploy at the beginning of the 28-day cycle, they will not receive overtime until after the 212 hours in the work period are reached. Further discussion occurred around the grievance.

**Director Webb made a motion to deny the Conflagration Overtime grievance. Seconded by Director Buss.**

A brief discussion occurred. Director Palisi asked if this affected 40-hour employees as well. Chief Schick confirmed it did not, as they worked on a 7-day FSLA cycle.

Director Webb called the question.

**A roll call vote occurred. Director Webb, Director Buss, Director Holbrook, Director Stent, Director Russel, Director Carrillo, and Director Palis voted Yes. Director Restrepo voted No. Motion to deny the conflagration overtime grievance passed.**

Chief Schick thanked the Directors and Union for their time, hard work, and civil discussions.

Vice President Alfred thanked everyone for their professionalism and due diligence. They will continue efforts towards a resolution that is good for everyone.

**DIRECTOR COMMENTS:** None

**FUTURE BUSINESS:**

The next regular Joint Board Meeting is scheduled for January 22, 2026, at 6:00 p.m.

**The regular meeting adjourned at 5:23 p.m.**

Respectfully submitted,  
Recording Secretary, Holly Lais

**Western Lane Ambulance District  
Siuslaw Valley Fire and Rescue  
Western Lane Fire and EMS Authority**  
2625 Highway 101 North, Florence, OR 97439  
**Joint Board Meeting Minutes, December 18, 2025, 6:00 p.m.**  
The Zoom recording will be on the WLFEA Website.

**SVFR & WLFEA BOARD MEMBERS PRESENT:**

Director Jim Palisi, Director Keith Stanton, Director Stephanie Restrepo, and Director Laurie Heppel (via Zoom)

**Not Present:** Director David Carrillo

**WLAD & WLFEA BOARD MEMBERS PRESENT:**

Director Mike Webb, Director Vanessa Buss, and Director Linda Stent (via Zoom)

**Not Present:** Director Adam Holbrook and Director Cindy Russell

**STAFF PRESENT:**

Fire and EMS Chief Michael Schick, Deputy Chief Rob Chance, Division Chief Andy Gray, Office Manager Trish Lutgen, and Recording Secretary Holly Lais

**Chief Schick called the meeting to order at 6:00 p.m. The flag salute was completed, and a roll call established a quorum for SVFR, WLAD, and WLFEA.**

**UNION GRIEVANCES:**

Deputy Chief Chance gave a brief introduction on what a grievance is, and introduced the IAFF Local 851 Union President Brett Deedon and Vice-President Dan Allred. The Union has submitted two grievances, which are at step three of the grievance process. The first is regarding how overtime is paid, and the second is how conflagration pay is calculated and paid. Union President Deedon presented the Union's interpretation regarding the calculation of overtime and conflagration pay, and stated that the overtime grievance mainly deals with articles 8.4 and 8.6 of the Collective Bargaining Agreement (CBA). The union would like conflagration pay to be paid so that the agency is not paying overtime when they return.

Chief Chance presented the board with a packet of information and walked the board through what overtime pay looked like currently and how the union wanted us to calculate overtime. He stated the agency calculates pay following 8.4 and stated that WLFEA is following the Fair Labor Standards Act (FLSA), under which any time over 212 hours in a work period is considered overtime. He also stated that, much like articles around training (16.4, 16.5, and 16.8), the agency considers participation in a conflagration as voluntary for firefighters. Pay for conflagration is paid as the mobilization plan dictates, which is to follow our current pay practice. As part of the grievance process, the Board has ten days to make a decision and respond to the Union regarding its intended course of action. Due to the holidays, the Board requested additional time to gather more information prior to voting, to which the Union agreed. The Board will hold a Special Meeting on January 8, 2026, at 4:30 p.m. for further discussion.

**PRESENTATION: UNIT CITATION AWARD:**

Chief Chance presented the Unit Citation Award to FF/ Engineer Sky Cedarleaf-Grey, FF/Paramedic Dustin Pearson, FF/Paramedic Charlie York, FF/Engineer Ruben Navarro, FF/Engineer Jim Yeo, and FF/Paramedic Don Quinn for an outstanding performance in an EMS rope rescue mission.

**CONSENT AGENDA: Approved**

**Meeting Minutes:** Regular Meeting October 23, 2025

**Staff Reports**

## Correspondence

### **REVIEW OF FINANCIALS – WLAD, SVFR, WLFEA:**

Office Manager Trish Lutgen reported that WLFEA received two conflagration reimbursement payments: the California conflagration for \$164,364 and the Cram Fire totaling \$78,342. She was also happy to report that we received the third-quarter 2025 U.S. Bank credit card bonus check in the amount of \$921.11. The WLAD and SVFR Capital Accounts have been transferred from the OPB bank account to the LGIP account and are now earning a higher interest rate.

She further reported that the Reimbursement and Refunds line item is high in both the WLAD General Fund and the WLFEA General Fund. WLAD is high due to an insurance claim, and WLFEA is high due to the LifeScan insurance reimbursement. In addition, WLFEA received a SAIF dividend totaling \$10,536.

The Board Director line item is high due to the renewal of the OnBoard license. Workers' Compensation expenses are also high, and staff are exploring ways to reduce these costs. WLFEA hopes to lower Workers' Compensation rates by utilizing verifiable time records for the Chief, which is basically tracking the hours spent by the Chiefs while working in the office versus responding to calls.

Office Manager Lutgen explained that the Length of Service Award Program (LOSAP) line item is elevated due to the redistribution of unvested funds, which is required when volunteers leave prior to vesting. Business Consulting expenses are higher than anticipated due to the completion of 360-degree evaluations for upper management.

Chief Schick reminded the Board that conflagration payments include reimbursement for personnel time, apparatus deployed, and backfill staffing costs.

### **OLD BUSINESS:**

#### **1. Polices reviewed from the October 23, 2025, meeting:**

- a) 705 – Mobile Data Terminal Use
- b) 706 – Knox-Box Access
- c) 707 – Communications Operations
- d) 708 – Public Alerts
- e) 709 – Photography and Electronic Imaging

### **NEW BUSINESS:**

#### **1. Policies for Review:**

- a) 710 – Non-Official Use of Authority Property
- b) 711 - Privately Owned Muster Trucks
- c) 712 – Authority Use of Social Media
- d) 713 – Body-Worn Cameras

#### **2. WLAD Resolution 2025-06: Local Option Levy**

WLAD Resolution 2025-06 was presented. This is a resolution calling for an election for a local option tax to be placed on the May 19, 2026, ballot. The resolution proposes a measure that would increase the levy by \$0.23, for a total rate of \$0.68 per \$1,000 of assessed value, for a period of five (5) years. It was requested that the district submit a Request for Ballot Title to the Lane County Clerk on or before February 27, 2026.

**WLAD: Director Buss made a motion to place a measure on the May 19, 2026, election ballot requesting voter approval of additional funding of \$0.23, resulting in a total local option levy rate of \$0.68 per \$1,000**

of assessed value. The motion was seconded by Director Stent. A roll-call vote was conducted; all WLAD Directors voted in favor, and the motion passed.

**DIRECTOR COMMENTS:**

- Director Stanton shared a presentation that reported on four items. He reported on the Lane Council of Governments (LCOG) general meeting and that the dues were not increasing. He reported that the Public Law Training would be offered at the SDAO conference, and it is required that each board member complete the training at least once during their term of office. He shared his room rate for the OFDDA conference and challenged the other directors to do the same for the SDAO conference lodging. The final item was that he would like the information that directors learn at conferences/trainings to be brought back and shared with the board/staff that did not attend. He then shared items on topics from the Oregon Fire District Directors Association (OFDDA) Conference.

**FUTURE BUSINESS:**

A Special Joint Board Meeting is scheduled for January 8, 2026, at 4:30 p.m., and the next regular Joint Board Meeting is scheduled for January 22, 2026, at 6:00 p.m.

**The regular meeting adjourned at 7:17 p.m.**

Respectfully submitted,

Holly Lais, Recording Secretary

**Western Lane Ambulance District  
Siuslaw Valley Fire and Rescue  
Western Lane Fire and EMS Authority**  
2625 Highway 101 North, Florence, OR 97439  
**Joint Work Session Minutes, November 6, 2025, 5:00 p.m.**  
The Zoom recording will be on the WLFEA Website.

**SVFR & WLFEA BOARD MEMBERS PRESENT:**

Director Jim Palisi, Director Keith Stanton, Director David Carrillo, Director Stephanie Restrepo, and Director Laurie Heppel

**WLAD & WLFEA BOARD MEMBERS PRESENT:**

Director Mike Webb, Director Cindy Russell, Director Vanessa Buss (arrived at 5:24 pm), and Director Linda Stent (via Zoom)

**Not Present:** Director Adam Holbrook

**STAFF PRESENT:**

Fire and EMS Chief Michael Schick, Deputy Chief Rob Chance, and Office Manager Trish Lutgen

**Chief Schick called the meeting to order at 5:15 p.m. A roll call established a quorum for SVFR, WLAD, and WLFEA.**

**STRATEGIC PLAN REVIEW:**

Deputy Chief, Rob Chance, reviewed the Western Lane Fire and EMS Authorities strategic plan that was developed with the assistance of Lane Council of Governments (LCOG) which was approved by Siuslaw Valley Fire and Rescue (SVFR) and Western Lane Ambulance District (WLAD) board of directors on May 26, 2022.

Discussion around operations occurred. Director Palisi asked if joint drills with the Department of Forestry were occurring. Deputy Chief Chance stated that we are improving with joint drills. He went on to inform the board that with the improved relations with the South Coast Fire Defense Board that joint trainings and practice would continue going forward as it is becoming extremely beneficial.

The use of data was discussed and its role in decision making. Director Webb asked about call data. Deputy Chief Chance responded that while we are in the process of gathering data, most of our data is reported to the state. Further discussion occurred around developing an Emergency Operations Plan. Director Webb stated his concern regarding any type of emergency that occurs in Florence and want to make sure that we were getting all the groups together to discuss a plan. In addition, Director Webb stated that people need to understand sheltering in place and be able to do so.

Discussion around the Insurance Services Office (ISO) rating occurred. It was explained that the rating evaluates a fire department's ability to provide fire protection services to a community and often impacts homeowners' insurance rates. The ratings range from 1 to 10, with one indicating the highest level of fire protection and ten indicating the lowest or no protection. Our last rating, received in 2017, is a four. We took a big hit last time because there are no hydrants south of the bridge and the city does not test the hydrant system. We test private systems such as Coast Village.

**BUDGET FORECASTS:**

Fire and EMS Chief, Michael Schick, reviewed the tax revenue with the board. He explained the taxable value limitation and how the maximum assessed value (MAV) cannot increase by more than 3 percent each year unless there are changes to the property. Each year the MAV and the Real Market Value (RMV) for

each property tax account are calculated and taxed on the lesser of the two values. Chief reviewed these rates over time for each district and the assessed value comparisons for our neighbors.

Chief Schick reviewed annual ambulance transport revenues and explained there was a big drop due to us telling the hospital no more nighttime transfers unless it is critical.

Chief Schick reviewed expenses including staff wages, materials and services, and capital.

**WLAD Local Option Levy:**

Fire and EMS Chief, Michael Schick, reviewed the levy rates for rural fire protection agencies in Lane County. WLFEA is currently in the middle with a total of 2.31 from both taxing entities. He reviewed the different options for renewing the WLAD Local Option Levy along with the elections calendar.

**FUTURE BUSINESS:**

The next Joint work session is scheduled for November 13, 2025, at 6:00 p.m.

**The work session adjourned at 7:52 p.m.**

Respectfully submitted,

Trish Lutgen, Recording Secretary

**Western Lane Ambulance District  
Siuslaw Valley Fire and Rescue  
Western Lane Fire and EMS Authority**  
2625 Highway 101 North, Florence, OR 97439  
**Joint Work Session Minutes, November 13, 2025, 5:00 p.m.**  
The Zoom recording will be on the WLFEA Website.

**SVFR & WLFEA BOARD MEMBERS PRESENT:**

Director Jim Palisi, Director Keith Stanton, Director David Carrillo, Director Stephanie Restrepo, and Director Laurie Heppel

**WLAD & WLFEA BOARD MEMBERS PRESENT:**

Director Mike Webb, Director Cindy Russell, Director Vanessa Buss, Director Holbrook, and Director Linda Stent

**STAFF PRESENT:**

Fire and EMS Chief Michael Schick, Deputy Chief Rob Chance, Division Chief Andy Gray, and Office Manager Trish Lutgen

Chief Schick called the meeting to order at 5:04 p.m. A roll call established a quorum for SVFR, WLAD, and WLFEA.

**UNFINISHED ITEMS FROM NOVEMBER 6th:**

Apparatus List: The apparatus list was distributed and reviewed. Chief Schick explained that the green highlighted items will be ordered in the future. The yellow highlighted items are currently approved for surplus; however, they are still moving through the surplus process. It was explained that the agency utilizes NFPA guidelines for planning. We put many miles on the ambulances due to the number of transports. Chief pointed out that the dates to replace or purchase are flexible. Everything is setup for ALS. Discussion around the state supplied apparatus occurred.

WLAD Local Option Levy: Discussion around the recent election occurred where two of the three agencies in Lane County failed their recent ballot measure. Options for the WLAD local option levy were discussed. Director Russell thought that the last increase for the levy occurred in 2012. Discussion around the level of service occurred; pointing out that many of our paramedics are critical care. Since renewal is always easier than increasing, WLAD could remain the same and SVFR could go out for a levy. Director Palisi asked if we would hire a PR firm. Chief stated it would be up to the board. Director Heppel asked if we knew who passed their levy. Chief stated that Springfield, Rogue River, Rocky Point, St. Paul, Amity, and Polk passed their levies. Director Webb suggested looking at the whole fiscal plan. The union did their own advertising for passing the levy. There were targeted social media posts. Crews went out to educate public on what Medicare pays versus actual costs. Impact fees were discussed for 2026. Raising the local option levy by .23 to .68 per \$1000 for the May election was the favored option. Director Russell requested a group to help the agency pass the levy along with information on how it would affect the district.

**CAPITAL PLANS:**

Building: The goal for building or remodeling is to increase and improve the sleeping quarters. Director Webb stated it might be easier to fund if replacing a tsunami zone station with this project. Charlie York proposed to the board that they put together a group of stakeholders. Director Buss wants to hear what crews would like. Crews would like to move to Station 1 and put Administration at Station 2. Director Stanton wants to add a modular for crew. The boards and crew were adamantly against moving forward with a modular building for the crew. Directors Russell and Webb did not want to see ambulance leave the hospital grounds. Director Palisi stated that we should get rid of Stations 7 & 3. There was consensus on looking at a modular building for Administration across the street and completing a station remodel to include training and apparatus bays. Director Palisi likes the bank building.

**SUCCESSION PLANNING:**

Chief Schick announced that he intends to retire June of 2026 so the board needs to decide if they will go out for a national search or hire from within. He would really like the board to consider Rob as the next Fire and EMS Chief as he has the education and the experience. Chief let the board know that he would like to continue for 20 hours as the Fire Marshal and/or be the CERT Manager and would be available for Rob. Director Palisi stated his opinion regarding going out for an outside /out of state Chief and is firmly against it. Palisi asked if we would get another officer. Chief stated that we would; however, the captains would take on more. Director Webb asked if there were any other candidates, and Chief was not aware of any.

MIH replacement is currently priority. Director Buss wanted to look at our disallowed numbers for ambulance billing. Chief Chance stated that we could get Alyssa back.

Director Russell asked about training and if the crews were getting good training. Crews stated that they are happy with the current training.

**FUTURE BUSINESS:**

The next Joint board meeting is scheduled for December 18, 2025, at 6:00 p.m.

**The work session adjourned at 7:32 p.m.**

Respectfully submitted,

Trish Lutgen, Recording Secretary

DRAFT

# Western Lane Fire and EMS Authority



## Memorandum

To: WLFEA Board of Directors  
From: Fire and EMS Chief Michael Schick  
CC: Trish Lutgen, Dep. Chief Chance  
RE: Chief's Board Report January 22, 2026

### **1) WLCR Funding**

We had 24 hours of panic after receiving an email from the Substance Abuse and Mental Health Services Administration (SAMHSA) that the grant supporting WLCR had been immediately closed. WLFEA was one of thousands of agencies across the country who received the same email. After multiple calls and emails to elected representatives around the country, including ours, SAMHSA reversed the decision and reinstated funding. We are still looking at ways to fund WLCR independent of grants but this is proving to be a very difficult path.

### **2) Chief's Assessment**

Per the Board's request we opened up the Fire and EMS Chief position to internal candidates. Only one candidate applied, Deputy Chief Rob Chance, and he was put through an extensive assessment center on January 9<sup>th</sup>. The unanimous consensus of the assessment panel was that Chief Chance is very qualified for the position. The entire board will have the opportunity to ask Chief Chance questions at the Board Meeting and will then decide whether or not to continue the process to include a national search or to enter into negotiations with Rob for the position.

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### **3) CWPP**

Chief Schick and Chief Chance participated in the latest workshop with Lane County Emergency Management concerning the Community Wildfire Protection Plan update for Lane County. This was the first meeting of three scheduled around the county to facilitate the construction of a plan to meet the future conditions impacting wildfire risk factors in our communities.

### **4) Community Emergency Response Team (CERT)**

With no luck in finding a volunteer to take over as the Program Manager for the Siuslaw CERT it was agreed that Chief Schick will take over the helm. WLFEA is the program sponsor. It is anticipated that this position will continue after the Chief's retirement plans.



## **Western Lane Fire and EMS Authority**

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### **Memorandum**

**To:** WLFEA Board of Directors, Chief Schick  
**From:** Deputy Chief Rob Chance  
**CC:** Trish Lutgen  
**RE:** Operations/Training Report January 2026

#### **Call Breakdown: November**

Incident Type Category: 1 Fire	6
Incident Type Category: 3 Rescue and EMS Incident	378
Incident Type Category: 4 Hazardous Conditions (no fire)	11
Incident Type Category: 5 Service Call	1
Incident Type Category: 6 Good Intent Call	12
Incident Type Category: 7 False Alarm	8
Incident Type Category: 9 Special Incident	15
<b>Total</b>	<b>431</b>

#### **Medical Control Board**

The Lane County Medical Control Board met on January 6 to discuss changes to the county EMS protocol verbiage and demo two new protocol applications for responders in the field.

#### **Training – HazMat Series**

WLFEA is hosting a comprehensive Hazardous Materials training series this month, including Awareness, Operations, and Incident Commander levels. Engineer/EMT Jim Yeo will serve as the lead instructor, and neighboring agencies have been invited to participate. This was originally planned for December but was postponed due to the wind and rain storms.

#### **Fire Defense Boards**

The Lane County Fire Defense Board met at Upper McKenzie Rural Fire District on 1/15 to discuss the upcoming season, training opportunities, resupplying the conflagration trailer, and department resources. The West Lane/Douglas Fire Defense Board also met the evening of 1/15 at WLFEA to discuss mobilization opportunities and recap a meeting held with OSFM in November. The next meeting will be at Reedsport Fire in April.

## New Employees

We are proud to welcome two new positions in operations at WLFEA:

- **Nic Tustison** – New MIH replacement
- **Hallie Burns** – New EMS Volunteer

## Certifications

Congratulations to the following members on their recent DPSST achievements:

- **Nic Tustison** – NFPA Apparatus: Pumper
- **Jackson Ruiz** – NFPA Apparatus: Driver

Congratulations to the following members on their recent EMS achievements:

- **Tommy Supple** – Flight Paramedic Certified
- **Ashley Ireland** – Flight Paramedic Certified

## Ambulance Service Area Report

ASA: ASA #1 Western Lane Ambulance District

Quarter Ending:  March 20  June 20  September 2025  December 2025

ASA 1	Total Calls (1)	Total Calls that meet Lane Code Emergency definition* (2)	Number of Calls Meeting Exception Requirements (3)	Remaining calls (4) [2-3=4]	Number of Calls Within System Response Time (5)	Percentage of Calls within Required System Response Time (6) [5/4=%]
Zone 1: Less than 10 Minutes	765	151	0	151	136	90%
Zone 2: Less than 20 Minutes	164	26	0	26	26	100%
Zone 3: 45 Minutes or Less	34	13	0	13	13	92%
Zone 4: >45 minutes, up to 4.5 hours	0	0	0	0	0	N/A

\*Lane Code Chapter 18.015 Definitions: Emergency Calls: 911 call placed in good faith where the caller believes a time sensitive medical emergency has occurred. The medical emergency is triaged through a State recognized Emergency Medical Dispatch (EMD) protocol to assign a response to the incident according to the criteria the ASA has in place regarding emergency driving protocol. Response time: The length of time between the notification of each provider and the arrival of each provider's emergency medical service unit(s) at the incident scene.



# Western Lane Fire and EMS Authority

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2625 Highway 101 North  
Florence, OR 97439-9702  
(541) 997-3212

## Operations – Logistics December

- WLFEA hosted Toys 4 Tots for families residing within the WLFEA District, distributing toys to over 225 local children
- New Medic 619 placed in service
- New MSA SCBA delivered and process started for placing in service
- Attended quarterly OSFM Engine Program Advisory Committee meeting at OSFM in Salem
- WLFEA crews delivered Santa to Old Town for the City of Florence Tree Lighting Festival
- Annual uniform order delivered and inventoried for distribution

### Apparatus

- WLCR-1: Windshield rock chip repair, battery replaced
- M-611: Check engine light troubleshooting
- M-619: Stryker gurney installation
- M-613: Misfire troubleshooting
- BR-654: Service
- M-617: Suspension repair and alignment
- M-612: Service
- E-621: Foam system check valve replaced, roof leak repaired
- T-641: Aerial master stream repaired

### Equipment

- 10 new 3" fill hoses placed in service
- Hurst E-Tool annual inspection and service

### Facilities

- Station 1: Bay 1 door repair, office thermostat replaced
- Station 2: Storage shed heater removed and dehumidifier installed
- Station 4: Landscape maintenance

### Report submitted by:

**Andy Gray – Division Chief**



**WLFEA**

# **Western Lane Crisis Response**

2625 Highway 101 North  
Florence, OR 97439-9702  
(541) 997-3212

**January 2026**

## **Western Lane Crisis Response (WLCR) Manager's Board Report**

**Prepared by Melissa House, QMHA-I**

### **General STATS for the month of December**

Total of **95** calls of those **44** were phone contacts

Average amount of time spent per call: **1.24** hours

WLCR prevented **51** individuals from being arrested or seen in the hospital

**1** individual was taken to Peace Harbor Hospital

The Justice Department requested WLCR **4** times, and the Hospital requested WLCR **27** times/Clinic **0**

**12** Mental Health calls

**1** Suicidal Ideations

**18** Homelessness

**7** Family Disputes

**8** Welfare Checks

**5** Acute Trauma/Sudden Death

**2** Drug/Alcohol

**0** Structure Fire

**0** Cancelled Enroute

**16** Needing Resources

**26** Other calls

**2** Youth

**6** Veteran

**33** Medicaid

**Transports: 24**

- **2** Canceled
- **14** From hospital
- **3** From resource (SOS, HH, Church, Library, Food Share)
- **1** From Hotel
- **3** From private residence
- **0** Assisted Living
- **1** Justice Center

### **Program Update:**

Happy New Year!

WLCR is staffed with 9 team members, 3 are full-time.

Melissa is working with Misty at the hospital to develop a more consistent and sustainable plan for transport requests. WLCR is committed to assisting where appropriate; however, we must operate within established guidelines to remain within our scope of practice. Our goal is to help alleviate some of the burden on EMS and law enforcement by supporting these transports when feasible and appropriate.

MIH services remain on hold while WLFEA and PHH work toward hiring for the position. In the interim, WLCR continues to provide additional case management and non-medical supportive services to assist MIH patients.

WLCR continues to provide support and case management to youth and families referred through local schools and the hospital.

**Lane County:** WLCR has received an amendment to our contract with a budget of \$200,798.70 for the period of January 1<sup>st</sup> through June 30<sup>th</sup>, 2026.

**SAMHSA:** Formal Budget Carry Over request has been submitted. Waiting for approval.

**Western Lane Crisis Association:**

WLCA's website is now live though still a work in progress. Pictures need to be updated.

<https://westernlanecrisisassociation.org>

**Client Advocate Update:**

**Adult:**

**51** Clients needing follow-up

**147** total F/U calls made- **11** were in person

**4** clients with Suicidal Ideations

**4** Youth

**4** MIH referrals

**7** cases required an elevated level of support and intensive case management. *WLCR successfully reduced unnecessary EMS and 911 utilization for these clients.*

**Youth Client Advocate update:**

The Youth Client Advocate continues to provide ongoing support through a combination of in-person and telehealth services. Currently, one youth is being seen weekly through both in-person and telehealth visits. In addition, the advocate is working with four parents/guardians via telehealth to provide resources and support to help meet the needs of their youth.

**Presentation Updates:** Setting up presentations to kick off the new year.

We will be presenting at ODHS office in February for their staff.

**Request WLCR by calling the non-emergency dispatch number at 541.997.3515 and asking for MCR or WLCR.**



### Western Lane Crisis Response

### COMMUNITY IMPACT

2025	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Total number of Calls per Month	65	77	49	59	65	69	68	89	76	83	89	95
Mental Health/Suicidal Ideations	20	20	9	18	30	24	17	26	23	32	26	13
Grief/Trauma	4	9	9	7	5	9	5	2	5	7	5	5
Homelessness	13	13	8	7	12	5	11	16	6	6	11	18
Family Disputes/Welfare Checks	9	10	8	10	3	15	14	14	8	3	10	15
Drugs/Alcohol	4	5	0	5	6	0	9	9	8	7	2	2
"Other" Life Crisis	16	15	12	15	13	14	8	17	22	24	30	42
Requested to respond to Justice Department	2	2	2	1	7	4	2	5	3	1	3	4
Requested to Respond to PH Hospital/Clinics	7	4	3	7	8	5	4	7	7	5	8	27
Prevented from going to PH Hospital or from being detained by Law Enforcement	29	19	22	27	26	35	42	54	45	45	54	51
Resolved without a higher level of care	48	65	36	46	47	55	54	66	54	62	70	77
# of Diversions (Relieving LE from scene or preventing LE response)	50	60	40	47	54	51	59	80	67	73	82	90

AMBULANCE CREW —  
THIS IS TO THANK THE FOUR  
OF YOU FOR THE EXCELLENT  
CARE YOU PROVIDED AFTER  
A BOAT RAMP COLLAPSED  
UNDER ME ON THE EARLY  
EVENING OF SATURDAY, '10  
JANUARY. NEIGHBORS ON  
DAHLIN ROAD RESCUED ME AND  
YOU STOPPED THE BLEEDING IN  
AT LEAST FOUR PLACES.  
THIS DONATION IS FOR THE  
AMBULANCE SERVICE.

Tom

**Apparatus Fund, Equipment Fund, General Fund, Property & Facilities Fund**  
**Balance Sheet**  
**For Period Ending 12/31/2025**

	Book Value Dec 2025	Actual
--	------------------------	--------

**Assets**

**Current Assets**

**Cash**

Checking 1151	4,685.05
LGIP 6355	2,461,230.01
LGIP 6862 Capital	985,888.14
Money Market 0832	41,881.41

**Accounts Receivable**

Accounts Receivable	61,689.00
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**Other Current Assets**

Cash with County	7,242.00
Prepaid Expenses	22,720.50
Property Tax Receivable	110,393.27
<b>Total Current Assets</b>	<b>\$3,695,729.38</b>
<b>Total Assets</b>	<b>\$3,695,729.38</b>

**Liabilities**

**Current Liabilities**

**Accounts Payable**

Accounts Payable	350.00
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**Other Current Liabilities**

Deferred Revenue	95,990.43
<b>Total Current Liabilities</b>	<b>\$96,340.43</b>
<b>Total Liabilities</b>	<b>\$96,340.43</b>

**Fund Balance**

**Accumulated Surplus (Deficit)**

Investment in Capital	985,888.14
Retained Earnings	2,613,500.81
<b>Total Fund Balance</b>	<b>\$3,599,388.95</b>
<b>Total Liabilities and Equity</b>	<b>\$3,695,729.38</b>

**SVFR**  
**General Fund**  
**Statement of Revenue and Expenditures**

	Current Period	Annual Budget	Jul 2025	Jul 2025	Jul 2025
	Jul 2025	Jul 2025	Jun 2026	Jun 2026	Percent of
	Dec 2025	Jun 2026	Actual	Actual	Budget
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>Fee for Service</b>					
OR Dept of Forestry	0.00	500.00	0.00%		
Three Rivers Casino	61,689.00	61,689.00	100.00%		
	<b>Total Fee for Service</b>	<b>\$61,689.00</b>	<b>\$62,189.00</b>		
<b>Other Income</b>					
Donations	0.00	500.00	0.00%		
Interest	21,099.00	65,000.00	32.46%		
Office Fees	0.00	500.00	0.00%		
Reimbursements and Refunds	892.00	1,000.00	89.20%		
Sale of Assets	0.00	1,000.00	0.00%		
	<b>Total Other Income</b>	<b>\$21,991.00</b>	<b>\$68,000.00</b>		
<b>Tax Income</b>					
Douglas County Tax Revenue	3,894.84	4,520.00	86.17%		
Lane County Tax Revenue	3,147,050.01	3,280,667.00	95.93%		
Other County Tax Revenue	601.67		0.00%		
Prior Tax Years	20,418.20	35,000.00	58.34%		
	<b>Total Tax Income</b>	<b>\$3,171,964.72</b>	<b>\$3,320,187.00</b>		
	<b>Revenue</b>	<b>\$3,255,644.72</b>	<b>\$3,450,376.00</b>		
	<b>Gross Profit</b>	<b>\$3,255,644.72</b>	<b>\$3,450,376.00</b>		
<b>Expenses</b>					
<b>Administrative Expenses</b>					
Administrative & Bank Fees	10.00	1,000.00	1.00%		
Membership Dues	165.00		0.00%		
	<b>Total Administrative Expenses</b>	<b>\$175.00</b>	<b>\$1,000.00</b>		
<b>Capital Outlay</b>					
Furniture	0.00	5,000.00	0.00%		
Technology/Computers	0.00	10,000.00	0.00%		
	<b>Total Capital Outlay</b>	<b>\$0.00</b>	<b>\$15,000.00</b>		
<b>Insurance</b>					
Property & Liability	0.00	62,274.00	0.00%		
	<b>Total Insurance</b>	<b>\$0.00</b>	<b>\$62,274.00</b>		
<b>Non Allocated</b>					
Operating Contingency	0.00	50,000.00	0.00%		
PERS UAL	151,000.00	151,000.00	100.00%		
Transfer Out	1,475,000.00	3,581,543.00	41.18%		
Transfer to Apparatus Fund	0.00	50,000.00	0.00%		
Transfer to Equipment Fund	0.00	50,000.00	0.00%		
Transfer to Property Fund	0.00	82,000.00	0.00%		
	<b>Total Non Allocated</b>	<b>\$1,626,000.00</b>	<b>\$3,964,543.00</b>		
<b>Professional Services</b>					
Audit	6,850.00	11,000.00	62.27%		
	<b>Total Professional Services</b>	<b>\$6,850.00</b>	<b>\$11,000.00</b>		
	<b>Expenses</b>	<b>\$1,633,025.00</b>	<b>\$4,053,817.00</b>		
	<b>Revenue Less Expenditures</b>	<b>\$1,622,619.72</b>	<b>(\$603,441.00)</b>		
	<b>Net Change in Fund Balance</b>	<b>\$1,622,619.72</b>	<b>(\$603,441.00)</b>		
<b>Fund Balances</b>					
Beginning Fund Balance		758,795.94		0.00%	

**SVFR**  
**General Fund**  
**Statement of Revenue and Expenditures**

	<b>Current Period</b>	<b>Annual Budget</b>	<b>Jul 2025</b>	<b>Percent of Budget</b>
	<b>Jul 2025</b>	<b>Jul 2025</b>	<b>Jun 2026</b>	
	<b>Dec 2025</b>	<b>Jun 2026</b>		
Net Change in Fund Balance		1,622,619.72	(603,441.00)	0.00%
Ending Fund Balance		2,381,415.66		0.00%

*Report Options*

Fund: General Fund  
Period: 7/1/2025 to 12/31/2025  
Detail Level: Level 1 Accounts  
Display Account Categories: Yes  
Display Subtotals: Yes  
Revenue Reporting Method: Budget - Actual  
Expense Reporting Method: Budget - Actual  
Budget: GENERAL FUND MASTER (Don't Enter #)

**SVFR**  
**Apparatus Fund**  
**Statement of Revenue and Expenditures**

	Current Period	Annual Budget	Jul 2025	Jul 2025	Jul 2025
	Jul 2025	Jul 2025	Jun 2026	Jun 2026	Percent of
	Dec 2025	Jun 2026	Actual	Actual	Budget

## Revenue & Expenditures

### Revenue

#### Other Income

Interest	185.38	0.00%
Sale of Assets	0.00	20,000.00
<b>Total Other Income</b>	<b>\$185.38</b>	<b>\$20,000.00</b>

#### Transfers In

Transfers	0.00	50,000.00	0.00%
<b>Total Transfers In</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	
<b>Revenue</b>	<b>\$185.38</b>	<b>\$70,000.00</b>	
<b>Gross Profit</b>	<b>\$185.38</b>	<b>\$70,000.00</b>	
<b>Revenue Less Expenditures</b>	<b>\$185.38</b>	<b>\$70,000.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$185.38</b>	<b>\$70,000.00</b>	

### Fund Balances

Beginning Fund Balance	50,000.00	0.00%
Net Change in Fund Balance	185.38	70,000.00
Ending Fund Balance	50,185.38	0.00%

#### *Report Options*

Fund: Apparatus Fund

Period: 7/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Apparatus Budget

**SVFR**  
**Equipment Fund**  
**Statement of Revenue and Expenditures**

	Current Period	Annual Budget	Jul 2025	Jul 2025	Jul 2025
	Jul 2025	Jul 2025	Jun 2026	Percent of	
	Dec 2025	Jun 2026	Budget	Actual	

## Revenue & Expenditures

### Revenue

#### Other Income

Interest	4,103.66	6,200.00	66.19%
<b>Total Other Income</b>	<b>\$4,103.66</b>	<b>\$6,200.00</b>	

#### Transfers In

Transfers	0.00	50,000.00	0.00%
<b>Total Transfers In</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	
Revenue	\$4,103.66	\$56,200.00	
<b>Gross Profit</b>	<b>\$4,103.66</b>	<b>\$56,200.00</b>	
<b>Revenue Less Expenditures</b>	<b>\$4,103.66</b>	<b>\$56,200.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$4,103.66</b>	<b>\$56,200.00</b>	

## Fund Balances

Beginning Fund Balance	559,098.45		0.00%
Net Change in Fund Balance	4,103.66	56,200.00	0.00%
Ending Fund Balance	563,202.11		0.00%

### Report Options

Fund: Equipment Fund

Period: 7/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Equipment Budget

**SVFR**  
**Property & Facilities Fund**  
**Statement of Revenue and Expenditures**

	Current Period	Annual Budget	Jul 2025	Jul 2025	Jul 2025
	Jul 2025	Jul 2025	Jun 2026	Percent of	
	Dec 2025	Jun 2026	Budget	Actual	

## Revenue & Expenditures

### Revenue

#### Other Income

Interest	3,417.00	5,000.00	68.34%
<b>Total Other Income</b>	<b>\$3,417.00</b>	<b>\$5,000.00</b>	

#### Transfers In

Transfers	0.00	82,000.00	0.00%
<b>Total Transfers In</b>	<b>\$0.00</b>	<b>\$82,000.00</b>	
Revenue	\$3,417.00	\$87,000.00	
<b>Gross Profit</b>	<b>\$3,417.00</b>	<b>\$87,000.00</b>	
<b>Revenue Less Expenditures</b>	<b>\$3,417.00</b>	<b>\$87,000.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$3,417.00</b>	<b>\$87,000.00</b>	

## Fund Balances

Beginning Fund Balance	601,168.80		0.00%
Net Change in Fund Balance	3,417.00	87,000.00	0.00%
Ending Fund Balance	604,585.80		0.00%

**Apparatus Fund, Equipment Fund, General Fund, Property & Facilities Fund**  
**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
<b>1001 Checking 1151</b>							
<b>Equipment Fund</b>							
12/8/2025	000036	Equip/Aparat Cap Savings			48.37	0.00	48.37
					<b>Equipment Fund Totals</b>	<b>\$48.37</b>	<b>\$0.00</b>
							<b>\$48.37</b>
<b>General Fund</b>							
		Beginning Balance			0.00	0.00	4,764.90
12/4/2025	28940	Special Districts Association			0.00	165.00	4,599.90
					<b>General Fund Totals</b>	<b>\$0.00</b>	<b>\$165.00</b>
							<b>\$4,599.90</b>
<b>Property &amp; Facilities Fund</b>							
12/8/2025	000035	Building Capital Savings			36.78	0.00	36.78
					<b>Property &amp; Facilities Fund Totals</b>	<b>\$36.78</b>	<b>\$0.00</b>
							<b>\$36.78</b>
					<b>1001 Checking 1151 Totals</b>	<b>\$85.15</b>	<b>\$165.00</b>
							<b>\$4,685.05</b>
<b>1005 Money Market 0832</b>							
<b>Apparatus Fund</b>							
12/5/2025	00000	LGIP Savings 6355			0.00	511,701.55	(511,701.55)
					<b>Apparatus Fund Totals</b>	<b>\$0.00</b>	<b>\$511,701.55</b>
							<b>(511,701.55)</b>
<b>Equipment Fund</b>							
12/5/2025	000030	Equip/Aparat Cap Savings			511,701.55	0.00	511,701.55
					<b>Equipment Fund Totals</b>	<b>\$511,701.55</b>	<b>\$0.00</b>
							<b>\$511,701.55</b>
<b>General Fund</b>							
		Beginning Balance			0.00	0.00	41,171.06
12/19/2025	Fire Agmt	MONICA AND RICHARD	12/23/2025	000008	601.67	0.00	41,772.73
12/31/2025					108.68	0.00	41,881.41
					<b>General Fund Totals</b>	<b>\$710.35</b>	<b>\$0.00</b>
							<b>\$41,881.41</b>
<b>Property &amp; Facilities Fund</b>							
12/5/2025	ACH	LGIP Savings 6355			0.00	471,096.83	(471,096.83)
					<b>Property &amp; Facilities Fund Totals</b>	<b>\$0.00</b>	<b>\$471,096.83</b>
							<b>(471,096.83)</b>
					<b>1005 Money Market 0832 Totals</b>	<b>\$512,411.90</b>	<b>\$982,798.38</b>
							<b>(\$429,215.42)</b>
<b>1010 LGIP 6355</b>							
<b>Apparatus Fund</b>							
12/5/2025	00000	LGIP Savings 6355			511,701.55	0.00	511,701.55
12/16/2025	000035	LGIP Savings 6355			0.00	50,260.31	461,441.24
					<b>Apparatus Fund Totals</b>	<b>\$511,701.55</b>	<b>\$50,260.31</b>
							<b>\$461,441.24</b>

**Apparatus Fund, Equipment Fund, General Fund, Property & Facilities Fund**  
**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
<b>Equipment Fund</b>							
12/5/2025	000031	LGIP Savings 6355			0.00	461,441.24	(461,441.24)
				<b>Equipment Fund Totals</b>	<b>\$0.00</b>	<b>\$461,441.24</b>	<b>(461,441.24)</b>
<b>General Fund</b>							
		Beginning Balance			0.00	0.00	1,978,872.19
12/5/2025	Nov (4) taxes	Lane County Treasurer			761,568.39	0.00	2,740,440.58
12/12/2025	HERT 3Q2025	Douglas County Treasury			0.98	0.00	2,740,441.56
12/12/2025	Nov (5) taxes	Lane County Treasurer			36,327.47	0.00	2,776,769.03
12/12/2025	Nov (4) taxes	Douglas County Treasury			175.61	0.00	2,776,944.64
12/24/2025	ACH	Western Lane Fire & EMS			0.00	325,000.00	2,451,944.64
12/31/2025					9,285.37	0.00	2,461,230.01
				<b>General Fund Totals</b>	<b>\$807,357.82</b>	<b>\$325,000.00</b>	<b>\$2,461,230.01</b>
<b>Property &amp; Facilities Fund</b>							
12/5/2025	000033	LGIP Savings 6355			0.00	471,096.83	(471,096.83)
12/5/2025	ACH	LGIP Savings 6355			471,096.83	0.00	0.00
				<b>Property &amp; Facilities Fund Totals</b>	<b>\$471,096.83</b>	<b>\$471,096.83</b>	<b>\$0.00</b>
				<b>1010 LGIP 6355 Totals</b>	<b>\$1,790,156.20</b>	<b>\$1,307,798.38</b>	<b>\$2,461,230.01</b>
<b>1011 LGIP 6862 Capital</b>							
<b>Apparatus Fund</b>							
12/16/2025	000035	LGIP Savings 6355			50,260.31	0.00	50,260.31
12/31/2025					185.38	0.00	50,445.69
				<b>Apparatus Fund Totals</b>	<b>\$50,445.69</b>	<b>\$0.00</b>	<b>\$50,445.69</b>
<b>Equipment Fund</b>							
12/5/2025	000031	LGIP Savings 6355			461,441.24	0.00	461,441.24
12/31/2025					1,452.19	0.00	462,893.43
				<b>Equipment Fund Totals</b>	<b>\$462,893.43</b>	<b>\$0.00</b>	<b>\$462,893.43</b>
<b>Property &amp; Facilities Fund</b>							
12/5/2025	000033	LGIP Savings 6355			471,096.83	0.00	471,096.83
12/31/2025					1,452.19	0.00	472,549.02
				<b>Property &amp; Facilities Fund Totals</b>	<b>\$472,549.02</b>	<b>\$0.00</b>	<b>\$472,549.02</b>
				<b>1011 LGIP 6862 Capital Totals</b>	<b>\$985,888.14</b>	<b>\$0.00</b>	<b>\$985,888.14</b>

**Apparatus Fund, Equipment Fund, General Fund, Property & Facilities Fund**  
**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance		
<b>1052 Equip/Aparat Cap Savings 7216</b>									
<b>Equipment Fund</b>									
		Beginning Balance			0.00	0.00	511,701.55		
12/5/2025	000030	Equip/Aparat Cap Savings			0.00	511,701.55	0.00		
12/8/2025	000036	Equip/Aparat Cap Savings			0.00	48.37	(48.37)		
12/31/2025					48.37	0.00	0.00		
		<b>Equipment Fund Totals</b>			<b>\$48.37</b>	<b>\$511,749.92</b>	<b>\$0.00</b>		
		<b>1052 Equip/Aparat Cap Savings 7216 Totals</b>			<b>\$48.37</b>	<b>\$511,749.92</b>	<b>\$0.00</b>		
<b>1054 Building Capital Savings 7224</b>									
<b>Property &amp; Facilities Fund</b>									
		Beginning Balance			0.00	0.00	471,096.83		
12/8/2025	000035	Building Capital Savings			0.00	36.78	471,060.05		
12/31/2025					36.78	0.00	471,096.83		
		<b>Property &amp; Facilities Fund Totals</b>			<b>\$36.78</b>	<b>\$36.78</b>	<b>\$471,096.83</b>		
		<b>1054 Building Capital Savings 7224 Totals</b>			<b>\$36.78</b>	<b>\$36.78</b>	<b>\$471,096.83</b>		
		<b>Report Totals</b>			<b>\$3,288,626.54</b>	<b>\$2,802,548.46</b>	<b>\$3,493,684.61</b>		
<b>Records included in total = 35</b>									

*Report Options*

Trans Date: 12/1/2025 to 12/31/2025

Display Notation: No

**WLAD**

**Balance Sheet**

**For Period Ending 12/31/2025**

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	<b>Book Value</b>
	<b>Dec 2025</b>
	<b>Actual</b>

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**Assets**

**Current Assets**

**Cash**

Checking 0046	78,587.65
LGIP 6353	2,243,738.13
LGIP 6861 Capital	197,616.65
LifeMed Account 9411	174,523.64
Money Market 9835	254,183.34

**Accounts Receivable**

Accounts Receivable	28,692.00
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**Other Receivables**

Patient Accts Receivable	(59,430.27)
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**Other Current Assets**

Allowance for Bad Debt	15,451.88
Allowance for Contractual Adj	23,177.80
<b>Total Current Assets</b>	<b>\$2,956,540.82</b>
<b>Total Assets</b>	<b>\$2,956,540.82</b>

**Liabilities**

**Current Liabilities**

**Accounts Payable**

Accounts Payable	7,549.35
<b>Total Current Liabilities</b>	<b>\$7,549.35</b>
<b>Total Liabilities</b>	<b>\$7,549.35</b>

**Fund Balance**

**Accumulated Surplus (Deficit)**

Capital Reserve	197,616.65
Fund Balance Unrestricted	2,576,851.18
Investment in Capital	174,523.64
<b>Total Fund Balance</b>	<b>\$2,948,991.47</b>
<b>Total Liabilities and Equity</b>	<b>\$2,956,540.82</b>

**WLAD**  
**General Fund**  
**Statement of Revenue and Expenditures**

	Current Period	Annual Budget	Jul 2025	Jul 2025	Jul 2025
	Jul 2025	Jul 2025	Jun 2026	Jun 2026	Percent of
	Dec 2025	Jun 2026	Actual	Jun 2026	Budget
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>Ambulance Income</b>					
Allowance for Contract Adjust	(20,800.59)	10,000.00	(208.01%)		
Collection Agency	2,431.04	3,000.00	81.03%		
GEMT CCO Program	6,411.86	80,000.00	8.01%		
Medicaid	139,615.56	200,000.00	69.81%		
Medicare	789,713.14	1,500,000.00	52.65%		
Private Insurance	295,014.01	500,000.00	59.00%		
Private Pay	46,506.95	200,000.00	23.25%		
<b>Total Ambulance Income</b>	<b>\$1,258,891.97</b>	<b>\$2,493,000.00</b>			
<b>Fee for Service</b>					
Three Rivers Casino	30,792.00	30,792.00	100.00%		
<b>Total Fee for Service</b>	<b>\$30,792.00</b>	<b>\$30,792.00</b>			
<b>Grant Income</b>					
Grant Income	0.00	2,000.00	0.00%		
Grant Income - MIH	0.00	50,000.00	0.00%		
<b>Total Grant Income</b>	<b>\$0.00</b>	<b>\$52,000.00</b>			
<b>Other Income</b>					
Interest	31,289.22	55,000.00	56.89%		
Reimbursements and Refunds	4,734.30	500.00	946.86%		
<b>Total Other Income</b>	<b>\$36,023.52</b>	<b>\$55,500.00</b>			
<b>Tax Income</b>					
Lane County Operation Levy	1,081,727.82	1,127,856.00	95.91%		
Lane County Tax Revenue	754,260.15	811,104.00	92.99%		
Prior Tax Years	11,922.01	20,000.00	59.61%		
<b>Total Tax Income</b>	<b>\$1,847,909.98</b>	<b>\$1,958,960.00</b>			
<b>Transfers In</b>					
Transfers	0.00	115,000.00	0.00%		
<b>Total Transfers In</b>	<b>\$0.00</b>	<b>\$115,000.00</b>			
<b>Revenue</b>	<b>\$3,173,617.47</b>	<b>\$4,705,252.00</b>			
<b>Gross Profit</b>	<b>\$3,173,617.47</b>	<b>\$4,705,252.00</b>			
<b>Expenses</b>					
<b>Administrative Expenses</b>					
Administrative & Bank Fees	2,530.43	2,500.00	101.22%		
Membership Dues	165.00	0.00	0.00%		
Refunds	2,242.18	10,000.00	22.42%		
<b>Total Administrative Expenses</b>	<b>\$4,937.61</b>	<b>\$12,500.00</b>			
<b>Capital Outlay</b>					
Building Improvements	0.00	50,000.00	0.00%		
Equipment	13,022.00	0.00	0.00%		
Technology/Computers	0.00	5,000.00	0.00%		
<b>Total Capital Outlay</b>	<b>\$13,022.00</b>	<b>\$55,000.00</b>			
<b>Insurance</b>					
Property & Liability	323.00	37,800.00	0.85%		
<b>Total Insurance</b>	<b>\$323.00</b>	<b>\$37,800.00</b>			
<b>Non Allocated</b>					
Operating Contingency	0.00	49,000.00	0.00%		
Transfer Out	1,525,000.00	4,925,764.00	30.96%		

**Statement of Revenue and Expenditures**

	Current Period	Annual Budget		Jul 2025 Jun 2026 Percent of Budget
		Jul 2025	Jul 2025	
		Dec 2025	Jun 2026	
		Actual		
Transfer to Apparatus Fund		0.00	23,894.00	0.00%
Transfer to Building Fund		0.00	50,000.00	0.00%
Transfer to Equipment Fund		0.00	10,000.00	0.00%
<b>Total Non Allocated</b>		<b>\$1,525,000.00</b>	<b>\$5,058,658.00</b>	
<b>Operational Supplies</b>				
Operational Supplies		0.00	2,000.00	0.00%
<b>Total Operational Supplies</b>		<b>\$0.00</b>	<b>\$2,000.00</b>	
<b>Payroll Taxes &amp; Benefits</b>				
PERS		116.84	1,000.00	11.68%
<b>Total Payroll Taxes &amp; Benefits</b>		<b>\$116.84</b>	<b>\$1,000.00</b>	
<b>Professional Services</b>				
Audit		5,350.00	14,000.00	38.21%
GEMT Admin & Consulting Fees		29,180.56	50,000.00	58.36%
<b>Total Professional Services</b>		<b>\$34,530.56</b>	<b>\$64,000.00</b>	
<b>Expenses</b>		<b>\$1,577,930.01</b>	<b>\$5,230,958.00</b>	
<b>Revenue Less Expenditures</b>		<b>\$1,595,687.46</b>	<b>(\$525,706.00)</b>	
<b>Net Change in Fund Balance</b>		<b>\$1,595,687.46</b>	<b>(\$525,706.00)</b>	

**Fund Balances**

Beginning Fund Balance	1,092,828.90	0.00%
Net Change in Fund Balance	1,595,687.46	(525,706.00)
Ending Fund Balance	2,688,116.36	0.00%

*Report Options*

Fund: General Fund

Period: 7/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: GENERAL FUND MASTER

### **Statement of Revenue and Expenditures**

	<b>Current Period</b>	<b>Annual Budget</b>	<b>Jul 2025</b>	<b>Jul 2025</b>	<b>Jul 2025</b>
	<b>Jul 2025</b>	<b>Jul 2025</b>	<b>Jun 2026</b>	<b>Jun 2026</b>	<b>Percent of</b>
	<b>Dec 2025</b>	<b>Jun 2026</b>			<b>Budget</b>

#### **Revenue & Expenditures**

##### **Revenue**

###### **Other Income**

Interest	612.39	500.00	122.48%
<b>Total Other Income</b>	<b>\$612.39</b>	<b>\$500.00</b>	

###### **Transfers In**

Transfers	0.00	23,894.00	0.00%
<b>Total Transfers In</b>	<b>\$0.00</b>	<b>\$23,894.00</b>	
<b>Revenue</b>	<b>\$612.39</b>	<b>\$24,394.00</b>	
<b>Gross Profit</b>	<b>\$612.39</b>	<b>\$24,394.00</b>	

##### **Expenses**

###### **Capital Outlay**

Apparatus/Vehicles	209,659.49	250,000.00	83.86%
Equipment	1,621.07		0.00%
<b>Total Capital Outlay</b>	<b>\$211,280.56</b>	<b>\$250,000.00</b>	
<b>Expenses</b>	<b>\$211,280.56</b>	<b>\$250,000.00</b>	
<b>Revenue Less Expenditures</b>	<b>(\$210,668.17)</b>	<b>(\$225,606.00)</b>	
<b>Net Change in Fund Balance</b>	<b>(\$210,668.17)</b>	<b>(\$225,606.00)</b>	

#### **Fund Balances**

Beginning Fund Balance	0.00	0.00%
Net Change in Fund Balance	(210,668.17)	(225,606.00)
Ending Fund Balance	(210,668.17)	0.00%

**WLAD**  
**Building Fund**

**Statement of Revenue and Expenditures**

	Current Period	Annual Budget	Jul 2025
	Jul 2025	Jul 2025	Jun 2026
	Dec 2025	Jun 2026	Percent of Budget
<b>Fund Balances</b>			
Beginning Fund Balance	0.00		0.00%
Net Change in Fund Balance	0.00		0.00%
Ending Fund Balance	0.00		0.00%

### **Statement of Revenue and Expenditures**

	<b>Current Period</b>	<b>Annual Budget</b>	<b>Jul 2025</b>	<b>Jul 2025</b>	<b>Jun 2026</b>	<b>Percent of</b>
	<b>Jul 2025</b>	<b>Jul 2025</b>	<b>Dec 2025</b>	<b>Jun 2026</b>		<b>Budget</b>
	<b>Actual</b>					

#### **Revenue & Expenditures**

##### **Revenue**

###### **Other Income**

Interest	874.10	500.00	174.82%
<b>Total Other Income</b>	<b>\$874.10</b>	<b>\$500.00</b>	

###### **Transfers In**

Transfers	0.00	10,000.00	0.00%
<b>Total Transfers In</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	
<b>Revenue</b>	<b>\$874.10</b>	<b>\$10,500.00</b>	
<b>Gross Profit</b>	<b>\$874.10</b>	<b>\$10,500.00</b>	
<b>Revenue Less Expenditures</b>	<b>\$874.10</b>	<b>\$10,500.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$874.10</b>	<b>\$10,500.00</b>	

#### **Fund Balances**

Beginning Fund Balance	296,145.54		0.00%
Net Change in Fund Balance	874.10	10,500.00	0.00%
Ending Fund Balance	297,019.64		0.00%

## Statement of Revenue and Expenditures

	Current Period	Annual Budget	Jul 2025	Jul 2025	Jul 2025
	Jul 2025	Jul 2025	Jun 2026	Jun 2026	Percent of
	Dec 2025	Jun 2026	Actual	Actual	Budget

### Revenue & Expenditures

#### Revenue

##### Other Income

CPR Classes	9,500.00	25,000.00	38.00%
Interest	25.81	25.00	103.24%
LifeMed Subscription	35,099.00	105,000.00	33.43%
<b>Total Other Income</b>	<b>\$44,624.81</b>	<b>\$130,025.00</b>	
<b>Revenue</b>	<b>\$44,624.81</b>	<b>\$130,025.00</b>	
<b>Gross Profit</b>	<b>\$44,624.81</b>	<b>\$130,025.00</b>	

#### Expenses

##### Administrative Expenses

Administrative & Bank Fees	2,017.81	3,000.00	67.26%
Advertising	2,900.00	7,000.00	41.43%
Membership Dues	0.00	500.00	0.00%
Office Supplies	85.00	5,000.00	1.70%
Refunds	130.00	300.00	43.33%
Shipping/Postage	366.00	4,000.00	9.15%
Training & Conferences	0.00	5,000.00	0.00%
<b>Total Administrative Expenses</b>	<b>\$5,498.81</b>	<b>\$24,800.00</b>	

##### Operations - Training

Training Equip & Supplies	5,097.75	5,000.00	101.96%
<b>Total Operations - Training</b>	<b>\$5,097.75</b>	<b>\$5,000.00</b>	
<b>Expenses</b>	<b>\$10,596.56</b>	<b>\$29,800.00</b>	
<b>Revenue Less Expenditures</b>	<b>\$34,028.25</b>	<b>\$100,225.00</b>	
<b>Net Change in Fund Balance</b>	<b>\$34,028.25</b>	<b>\$100,225.00</b>	

#### Fund Balances

Beginning Fund Balance	140,495.39		0.00%
Net Change in Fund Balance	34,028.25	100,225.00	0.00%
Ending Fund Balance	174,523.64		0.00%

#### Report Options

Fund: LifeMed Fund

Period: 7/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: LifeMed Budget

**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
<b>1001 Checking 0046</b>							
<b>Apparatus Fund</b>							
12/4/2025	21197	Beginning Balance			0.00	0.00	(199,460.14)
		Motorola Solutions, Inc.			0.00	3,000.00	(202,460.14)
12/8/2025	000918	Capital Equipment Reserve			13.84	0.00	(202,446.30)
12/17/2025	21200	Card Services Center			0.00	1,621.07	(204,067.37)
				<b>Apparatus Fund Totals</b>	<b>\$13.84</b>	<b>\$4,621.07</b>	<b>(\$204,067.37)</b>
<b>Equipment Fund</b>							
12/8/2025	000918	Capital Equipment Reserve			1.54	0.00	1.54
				<b>Equipment Fund Totals</b>	<b>\$1.54</b>	<b>\$0.00</b>	<b>\$1.54</b>
<b>General Fund</b>							
12/3/2025	000914	Beginning Balance			0.00	0.00	266,620.48
12/4/2025	21198	Systems Design			118.28	0.00	266,738.76
12/5/2025	000853	Special Districts Association			0.00	165.00	266,573.76
12/8/2025	000852	Systems Design			3,597.44	0.00	270,171.20
12/8/2025	000808	Systems Design			4,060.32	0.00	274,231.52
12/8/2025	000825	State of Oregon - Judicial	12/8/2025	OR vs Cooper	7.46	0.00	274,238.98
12/9/2025	000851	Systems Design			7,143.68	0.00	281,382.66
12/10/2025	000850	Systems Design			8,140.16	0.00	289,522.82
12/11/2025	000855	Systems Design			488.21	0.00	290,011.03
12/12/2025	000854	Systems Design			1,763.08	0.00	291,774.11
12/15/2025	000886	Systems Design			9,139.08	0.00	300,913.19
12/16/2025	000885	Systems Design			7,666.40	0.00	308,579.59
12/17/2025	21201	Oregon Health Authority			0.00	29,180.56	279,399.03
12/19/2025	000887	Systems Design			3,225.40	0.00	282,624.43
12/23/2025	000879	State of Oregon - Judicial			7.47	0.00	282,631.90
12/31/2025					46.58	0.00	282,678.48
12/31/2025					0.00	25.00	282,653.48
				<b>General Fund Totals</b>	<b>\$45,403.56</b>	<b>\$29,370.56</b>	<b>\$282,653.48</b>
				<b>1001 Checking 0046 Totals</b>	<b>\$45,418.94</b>	<b>\$33,991.63</b>	<b>\$78,587.65</b>
<b>1005 Money Market 9835</b>							
<b>Equipment Fund</b>							
12/5/2025	00000	LGIP			0.00	196,951.60	(196,951.60)
12/5/2025	000919	Capital Equipment Reserve			196,951.60	0.00	0.00
				<b>Equipment Fund Totals</b>	<b>\$196,951.60</b>	<b>\$196,951.60</b>	<b>\$0.00</b>

**Bank Register**

**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
<b>General Fund</b>							
		Beginning Balance			0.00	0.00	297,765.14
12/1/2025	000918	Systems Design			113.94	0.00	297,879.08
12/1/2025	000821	Systems Design			3,301.76	0.00	301,180.84
12/2/2025	000843	Systems Design			428.70	0.00	301,609.54
12/2/2025	000825	Systems Design			7,588.78	0.00	309,198.32
12/2/2025	000823	Systems Design			1,830.66	0.00	311,028.98
12/2/2025	000818	Systems Design			406.68	0.00	311,435.66
12/2/2025	000816	Systems Design			976.07	0.00	312,411.73
12/2/2025	000811	Systems Design			97.05	0.00	312,508.78
12/3/2025	000916	Systems Design			111.45	0.00	312,620.23
12/3/2025	000835	Systems Design			116.44	0.00	312,736.67
12/3/2025	000822	Systems Design			116.16	0.00	312,852.83
12/3/2025	000820	Systems Design			1,097.94	0.00	313,950.77
12/3/2025	000819	Systems Design			4,599.15	0.00	318,549.92
12/3/2025	000812	Systems Design			48.52	0.00	318,598.44
12/4/2025	000842	Systems Design			144.91	0.00	318,743.35
12/4/2025	000841	Systems Design			9,733.16	0.00	328,476.51
12/4/2025	000836	Systems Design			289.82	0.00	328,766.33
12/4/2025	000813	Systems Design			48.52	0.00	328,814.85
12/4/2025	000809	Systems Design			15,152.52	0.00	343,967.37
12/4/2025	40028	Sharon Aue			0.00	102.74	343,864.63
12/4/2025	40027	Elizabeth Lemhouse			0.00	100.00	343,764.63
12/4/2025	ACH	LGIP			0.00	250,000.00	93,764.63
12/5/2025	000878	Systems Design			48.52	0.00	93,813.15
12/5/2025	000832	Systems Design			114.12	0.00	93,927.27
12/8/2025	000839	Systems Design			5,950.17	0.00	99,877.44
12/8/2025	000834	Systems Design			364.94	0.00	100,242.38
12/8/2025	000831	Systems Design			303.91	0.00	100,546.29
12/8/2025	000826	Systems Design			188.28	0.00	100,734.57
12/9/2025	000838	Systems Design			1,516.86	0.00	102,251.43
12/9/2025	000833	Systems Design			878.74	0.00	103,130.17
12/9/2025	000830	Systems Design			1,625.82	0.00	104,755.99
12/9/2025	000814	Systems Design			230.57	0.00	104,986.56
12/10/2025	000872	Systems Design			1,550.42	0.00	106,536.98
12/10/2025	000870	Systems Design			2,162.63	0.00	108,699.61
12/10/2025	000868	Systems Design			3,498.20	0.00	112,197.81
12/10/2025	000840	Systems Design			2,029.24	0.00	114,227.05

**Bank Register**

**12/1/2025 to 12/31/2025**

<b>Transaction Date</b>	<b>Transaction Number</b>	<b>Name / Description</b>	<b>Deposit Date</b>	<b>Deposit Number</b>	<b>Receipts &amp; Credits</b>	<b>Checks &amp; Payments</b>	<b>Balance</b>
12/10/2025	000837	Systems Design			138.94	0.00	114,365.99
12/10/2025	000829	Systems Design			4,190.47	0.00	118,556.46
12/10/2025	000828	Systems Design			695.71	0.00	119,252.17
12/10/2025	000827	Systems Design			593.16	0.00	119,845.33
12/10/2025	000817	Systems Design			275.78	0.00	120,121.11
12/11/2025	000874	Systems Design			796.58	0.00	120,917.69
12/11/2025	000871	Systems Design			4,544.20	0.00	125,461.89
12/11/2025	000866	Systems Design			175.29	0.00	125,637.18
12/11/2025	000862	Systems Design			2,507.54	0.00	128,144.72
12/11/2025	000860	Systems Design			1,837.62	0.00	129,982.34
12/11/2025	000815	Systems Design			24.26	0.00	130,006.60
12/11/2025	000810	Systems Design			2,868.61	0.00	132,875.21
12/12/2025	000917	Systems Design			48.52	0.00	132,923.73
12/12/2025	000910	Systems Design			666.65	0.00	133,590.38
12/12/2025	000907	Systems Design			1,780.36	0.00	135,370.74
12/15/2025	000875	Systems Design			241.19	0.00	135,611.93
12/15/2025	000858	Systems Design			1,191.26	0.00	136,803.19
12/15/2025	000856	Systems Design			420.62	0.00	137,223.81
12/16/2025	000867	Systems Design			3,084.97	0.00	140,308.78
12/16/2025	000864	Systems Design			4,375.50	0.00	144,684.28
12/16/2025	000857	Systems Design			580.00	0.00	145,264.28
12/17/2025	000877	Systems Design			97.05	0.00	145,361.33
12/17/2025	000873	Systems Design			504.67	0.00	145,866.00
12/17/2025	000869	Systems Design			2,352.94	0.00	148,218.94
12/17/2025	000865	Systems Design			4,853.10	0.00	153,072.04
12/18/2025	000892	Systems Design			2,123.05	0.00	155,195.09
12/18/2025	000883	Systems Design			555.56	0.00	155,750.65
12/18/2025	000876	Systems Design			48.52	0.00	155,799.17
12/18/2025	000863	Systems Design			9,604.73	0.00	165,403.90
12/18/2025	000861	Systems Design			2,650.19	0.00	168,054.09
12/18/2025	000859	Systems Design			2,084.54	0.00	170,138.63
12/18/2025	000849	Systems Design			11,355.27	0.00	181,493.90
12/19/2025	000908	Systems Design			1,782.52	0.00	183,276.42
12/19/2025	000902	Systems Design			4,162.89	0.00	187,439.31
12/19/2025	000900	Systems Design			9,006.44	0.00	196,445.75
12/19/2025	000880	Systems Design			97.05	0.00	196,542.80
12/21/2025	000882	Systems Design			399.04	0.00	196,941.84
12/22/2025	000906	Systems Design			420.62	0.00	197,362.46

**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
12/22/2025	000905	Systems Design			1,995.36	0.00	199,357.82
12/23/2025	000904	Systems Design			2,559.02	0.00	201,916.84
12/23/2025	000894	Systems Design			678.78	0.00	202,595.62
12/24/2025	000920	Systems Design			48.52	0.00	202,644.14
12/24/2025	000897	Systems Design			399.89	0.00	203,044.03
12/25/2025	000881	Systems Design			5,216.20	0.00	208,260.23
12/26/2025	000909	Systems Design			976.45	0.00	209,236.68
12/26/2025	000901	Systems Design			4,495.45	0.00	213,732.13
12/26/2025	000899	Systems Design			6,882.18	0.00	220,614.31
12/26/2025	000895	Systems Design			116.34	0.00	220,730.65
12/29/2025	000903	Systems Design			16,617.57	0.00	237,348.22
12/29/2025	000898	Systems Design			342.93	0.00	237,691.15
12/29/2025	000888	Systems Design			1,863.97	0.00	239,555.12
12/30/2025	000911	Systems Design			146.14	0.00	239,701.26
12/30/2025	000896	Systems Design			405.30	0.00	240,106.56
12/30/2025	000893	Systems Design			5,793.02	0.00	245,899.58
12/30/2025	000891	Systems Design			1,850.06	0.00	247,749.64
12/30/2025	000889	Systems Design			1,916.76	0.00	249,666.40
12/31/2025					140.91	0.00	249,807.31
12/31/2025	000913	Systems Design			785.10	0.00	250,592.41
12/31/2025	000912	Systems Design			2,850.16	0.00	253,442.57
12/31/2025	000890	Systems Design			740.77	0.00	254,183.34
				<b>General Fund Totals</b>	<b>\$206,620.94</b>	<b>\$250,202.74</b>	<b>\$254,183.34</b>
				<b>1005 Money Market 9835 Totals</b>	<b>\$403,572.54</b>	<b>\$447,154.34</b>	<b>\$254,183.34</b>

**1010 LGIP 6353**

**Apparatus Fund**

12/5/2025	000848	LGIP	0.00	142,451.60	(142,451.60)
			<b>Apparatus Fund Totals</b>	<b>\$0.00</b>	<b>\$142,451.60</b>

**Equipment Fund**

12/5/2025	00000	LGIP	196,951.60	0.00	196,951.60
12/5/2025	000847	LGIP	0.00	54,500.00	142,451.60
			<b>Equipment Fund Totals</b>	<b>\$196,951.60</b>	<b>\$54,500.00</b>

**General Fund**

		Beginning Balance	0.00	0.00	1,845,704.55
12/4/2025	ACH	LGIP	250,000.00	0.00	2,095,704.55
12/5/2025	Nov (4) taxes	Lane County Treasurer	443,324.80	0.00	2,539,029.35
12/12/2025	Nov (5) taxes	Lane County Treasurer	21,149.53	0.00	2,560,178.88

**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
12/24/2025	ACH	Western Lane Fire & EMS			0.00	325,000.00	2,235,178.88
12/31/2025					8,559.25	0.00	2,243,738.13
					<b>General Fund Totals</b>	<b>\$723,033.58</b>	<b>\$325,000.00</b>
						<b>\$2,243,738.13</b>	
					<b>1010 LGIP 6353 Totals</b>	<b>\$919,985.18</b>	<b>\$521,951.60</b>
							<b>\$2,243,738.13</b>

**1011 LGIP 6861 Capital**

**Apparatus Fund**

12/5/2025	000848	LGIP			142,451.60	0.00	142,451.60
12/31/2025					598.55	0.00	143,050.15
					<b>Apparatus Fund Totals</b>	<b>\$143,050.15</b>	<b>\$0.00</b>

**Equipment Fund**

12/5/2025	000847	LGIP			54,500.00	0.00	54,500.00
12/31/2025					66.50	0.00	54,566.50
					<b>Equipment Fund Totals</b>	<b>\$54,566.50</b>	<b>\$0.00</b>
					<b>1011 LGIP 6861 Capital Totals</b>	<b>\$197,616.65</b>	<b>\$0.00</b>

**1030 LifeMed Account 9411**

**LifeMed Fund**

		Beginning Balance			0.00	0.00	173,428.50
12/3/2025	CC #649	LifeMed Membership			65.00	0.00	173,493.50
12/4/2025	04203	Siuslaw Consulting, LLC			0.00	200.00	173,293.50
12/5/2025	CC ONLINE	LifeMed Membership			65.00	0.00	173,358.50
12/8/2025	LM CHKS	LifeMed Membership	12/23/2025	LM/CPR	130.00	0.00	173,488.50
12/8/2025	CC #651	LifeMed Membership			65.00	0.00	173,553.50
12/8/2025	LM Chks	LifeMed Membership	12/8/2025	LM chk	65.00	0.00	173,618.50
12/8/2025	CC #650	LifeMed Membership			65.00	0.00	173,683.50
12/10/2025	CC online	LifeMed Membership			65.00	0.00	173,748.50
12/10/2025	CC #652	LifeMed Membership			65.00	0.00	173,813.50
12/12/2025	CC online	LifeMed Membership			65.00	0.00	173,878.50
12/15/2025	CPR 11/8/25	Oregon Home Care			60.00	0.00	173,938.50
12/16/2025	CC #653	LifeMed Membership			65.00	0.00	174,003.50
12/19/2025	CC ONLINE	LifeMed Membership			65.00	0.00	174,068.50
12/22/2025	CC #654	LifeMed Membership			65.00	0.00	174,133.50
12/23/2025	CPR 11/10	Regency	12/23/2025	LM/CPR	540.00	0.00	174,673.50
12/31/2025					4.72	0.00	174,678.22

**Bank Register**

**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
12/31/2025					0.00	154.58	174,523.64
					<b>LifeMed Fund Totals</b>	<b>\$1,449.72</b>	<b>\$354.58</b>
					<b>1030 LifeMed Account 9411 Totals</b>	<b>\$1,449.72</b>	<b>\$354.58</b>
							<b>\$174,523.64</b>

**1090 Capital Equipment Reserve 1060**

**Apparatus Fund**

12/8/2025	000918	Capital Equipment Reserve		0.00	13.84	(13.84)
12/31/2025				13.84	0.00	0.00
				<b>Apparatus Fund Totals</b>	<b>\$13.84</b>	<b>\$13.84</b>

**Equipment Fund**

12/5/2025	000919	Beginning Balance		0.00	0.00	196,951.60
12/8/2025	000918	Capital Equipment Reserve		0.00	196,951.60	0.00
12/31/2025		Capital Equipment Reserve		0.00	1.54	(1.54)
				1.54	0.00	0.00
				<b>Equipment Fund Totals</b>	<b>\$1.54</b>	<b>\$196,953.14</b>
				<b>1090 Capital Equipment Reserve 1060 Totals</b>	<b>\$15.38</b>	<b>\$196,966.98</b>
				<b>Report Totals</b>	<b>\$1,568,058.41</b>	<b>\$1,200,419.13</b>
						<b>\$2,948,649.41</b>

Records included in total = 158

*Report Options*

Trans Date: 12/1/2025 to 12/31/2025

Display Notation: No

1/12/2026

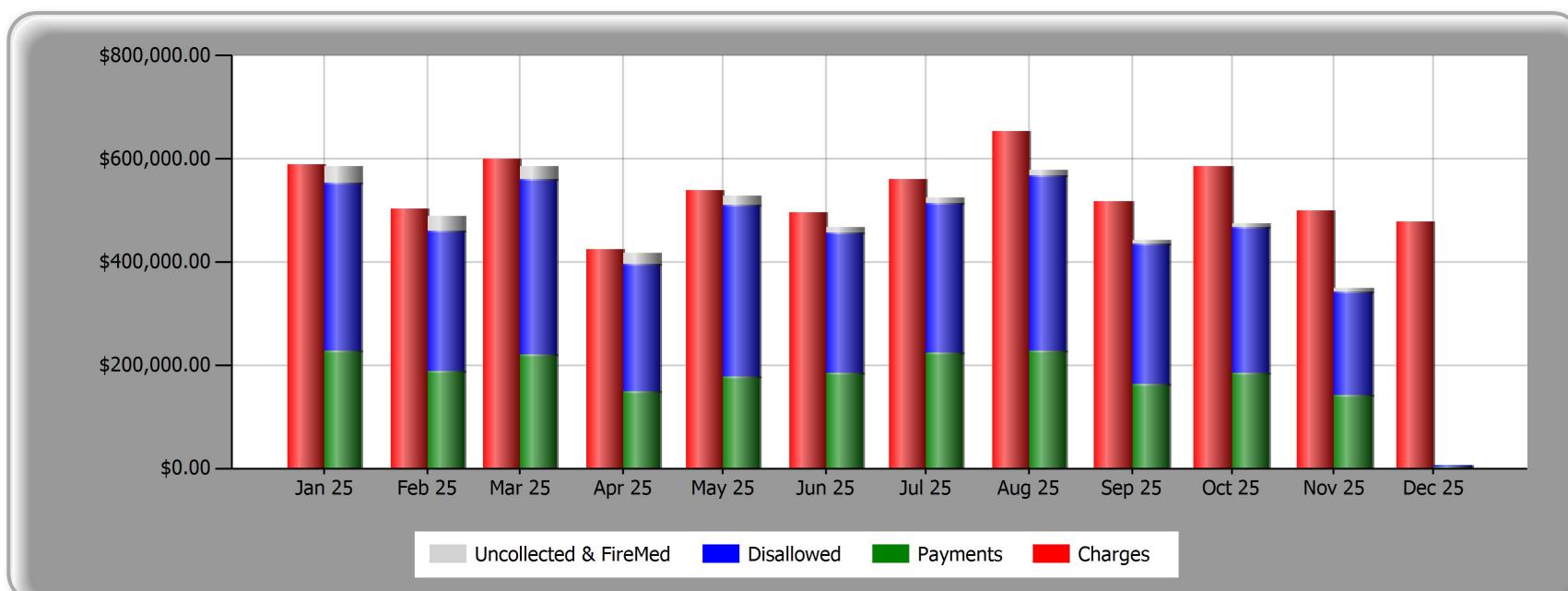
## Western Lane Ambulance District

## ANNUAL COLLECTION STATISTICS

Company	Western Lane Ambulance District
Date Of Service	1/1/2025
Date Of Service	12/31/2025
Invoices	0

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
Jan 25	301	588,506.41	-228,785.37	39 %	-13,367.31	2 %	-325,305.83	55 %	-18,575.68	3 %	2,472.22	0 %
Feb 25	250	502,752.20	-188,245.28	37 %	-14,103.95	3 %	-271,956.15	54 %	-13,628.34	3 %	14,818.48	3 %
Mar 25	304	601,353.68	-219,325.88	36 %	-9,162.96	2 %	-339,916.25	57 %	-16,036.52	3 %	16,912.07	3 %
Apr 25	211	424,496.76	-149,873.19	35 %	-10,739.51	3 %	-246,314.59	58 %	-11,001.01	3 %	6,568.46	2 %
May 25	284	538,613.28	-176,686.63	33 %	-9,998.06	2 %	-333,628.85	62 %	-7,120.31	1 %	11,179.43	2 %
Jun 25	243	497,699.44	-184,362.72	37 %	-7,759.08	2 %	-273,527.75	55 %	-2,884.76	1 %	29,165.13	6 %
Jul 25	261	559,029.44	-224,298.17	40 %	-4,076.61	1 %	-291,186.66	52 %	-6,304.60	1 %	33,163.40	6 %
Aug 25	317	653,022.00	-226,709.60	35 %	-5,602.18	1 %	-340,499.91	52 %	-5,590.00	1 %	74,620.31	11 %
Sep 25	261	518,902.07	-162,301.16	31 %	-5,505.00	1 %	-271,229.55	52 %	-2,831.04	1 %	77,035.32	15 %
Oct 25	301	586,186.88	-185,873.86	32 %	-3,302.02	1 %	-282,347.55	48 %	-2,784.61	0 %	111,878.84	19 %
Nov 25	257	499,311.20	-141,992.87	28 %	-4,543.00	1 %	-200,008.23	40 %	-3,710.42	1 %	149,056.68	30 %
Dec 25	248	479,188.24	-1,820.22	0 %	0.00	0 %	-2,268.18	0 %	0.00	0 %	475,099.84	99 %
	3,238	6,449,061.60	-2,090,274.95		-88,159.68		-3,178,189.50		-90,467.29		1,001,970.18	

All amounts shown relate directly to each month's charges. They will not reconcile to monthly deposit reports



**Western Lane Ambulance District**  
**MONTH END SUMMARY**

Company Code	Western Lane Ambulance District
Transaction Date	12/1/2025
Transaction Date	12/31/2025

<b>Balance Forward</b>	<b>1,313,940.34</b>
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<b>Charges by Level of Service</b>	<b>479,188.24</b>
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<b>Batch #</b>	<b>ALS 1 E</b>	<b>ALS 1 NE</b>	<b>ALS 2</b>	<b>BLS E</b>	<b>BLS NE</b>	<b>SCT</b>	<b>TNT</b>	<b>Total</b>
DEC25	186,920.72	42,939.32	8,767.56	138,816.48	39,373.44	61,470.72	900.00	479,188.24
<b>Total</b>	186,920.72	42,939.32	8,767.56	138,816.48	39,373.44	61,470.72	900.00	<b>479,188.24</b>

<b>Payments - ALL</b>	<b>-254,625.28</b>
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**Payments - EFT**

<b>Trans Date</b>	<b>Payer</b>	<b>Ref #</b>	<b>Amount</b>
12/1/2025	XO Tricare for Life	2519181327	-204.16
12/1/2025	Medicare B Oregon	896004195	-3,301.76
12/2/2025	XO AARP Medicare Supplemental	11356912279	-406.68
12/2/2025	OPTUM Care MedAdvantage	3300739335	-976.07
12/2/2025	UHC West/Secure Horizons	U4160560	-1,830.66
12/2/2025	UHC West/Secure Horizons	U4256860	-7,588.78
12/3/2025	BCBS OR Blue Card MedAdv	0156050606	-4,599.15
12/3/2025	XO Regence Federal Oregon	0340112530	-116.16
12/3/2025	XO Tricare for Life	2519216088	-116.44
12/3/2025	XO Tricare for Life	2519243604	-111.45
12/3/2025	Medicare B Oregon	896013214	-1,097.94
12/4/2025	XO Trillium Community Health Plan	0900279752	-289.82
12/4/2025	UHC West/Secure Horizons	U4379845	-9,733.16
12/5/2025	VA Regional Payment Center	1337199	-3,597.44
12/5/2025	XO MODA	25339B1000042314	-114.12
12/7/2025	Pacific Source MedAdvantage	25341B1000019085	-1,837.62
12/7/2025	Pacific Source Community Solutions	25341B1000090865	-2,507.54
12/8/2025	BCBS OR Blue Card MedAdv	0156061676	-4,190.47
12/8/2025	XO AARP Medicare Supplemental	11359208886	-188.28
12/8/2025	VA Regional Payment Center	1582035	-4,060.32

**Western Lane Ambulance District**  
**MONTH END SUMMARY**

12/8/2025	Samaritan Advantage Health Plan	40492864	-364.94
12/8/2025	Medicare B Oregon	896026705	-303.91
12/8/2025	UHC West/Secure Horizons	U4509409	-5,950.17
12/9/2025	VA Regional Payment Center	1977369	-7,143.68
12/9/2025	Oregon Medicaid	600393021	-1,625.82
12/9/2025	Medicare B Oregon	896031021	-878.74
12/9/2025	UHC West/Secure Horizons	U4579718	-1,516.86
12/10/2025	Trillium MedAdvantage	0900059186	-3,498.20
12/10/2025	Health Net Med Advantage	0900369265	-2,162.63
12/10/2025	Health Net Med Advantage	0900428667	-1,550.42
12/10/2025	VA Regional Payment Center	2141639	-8,140.16
12/10/2025	Aetna Medadvantage HMO	882533801078071	-593.16
12/10/2025	Aetna Medadvantage HMO	882533901077804	-695.71
12/10/2025	XO GEHA	CN1740207998223 <sup>f</sup>	-275.78
12/10/2025	UHC West/Secure Horizons	U4652187	-2,029.24
12/10/2025	XO United Healthcare	W344042434	-138.94
12/11/2025	First Choice Health Network		0.00
12/11/2025	Trillium Community Health Plan	0900280857	-4,544.20
12/11/2025	XO AARP Medicare Supplemental	11361509591	-796.58
12/11/2025	VA Regional Payment Center	2353285	-488.21
12/11/2025	WA State DSHS	435871	-175.29
12/12/2025	VA Regional Payment Center	2561801	-1,763.08
12/12/2025	Tribal First Insurance	879554	-1,780.36
12/14/2025	Pacific Source MedAdvantage	25348B1000022409	-2,084.54
12/14/2025	Pacific Source Community Solutions	25348B1000100302	-2,650.19
12/15/2025	BCBS OR Blue Card MedAdv	0156072912	-1,191.26
12/15/2025	XO AARP Medicare Supplemental	11362880819	-241.19
12/15/2025	VA Regional Payment Center	2810525	-9,139.08
12/15/2025	Intercommunity Health Network	40620488	-420.62
12/16/2025	Tricare for Life	2519583154	-580.00
12/16/2025	VA Regional Payment Center	3121715	-7,666.40
12/16/2025	Oregon Medicaid	600395168	-3,084.97
12/16/2025	Medicare B Oregon	896047408	-4,375.50
12/17/2025	Trillium MedAdvantage	0900059412	-2,352.94

**Western Lane Ambulance District**  
**MONTH END SUMMARY**

12/17/2025	Health Net Med Advantage	0900430414	-504.67
12/17/2025	Medicare B Oregon	896051539	-4,853.10
12/17/2025	GEHA	CN17409117717615	0.00
12/18/2025	Trillium Community Health Plan	0900281892	-2,123.05
12/18/2025	OPTUM Care MedAdvantage	3329891043	-555.56
12/18/2025	Medicare B Oregon	896055755	-9,604.73
12/19/2025	XO MODA	25353B1000057880	-9,006.44
12/19/2025	VA Regional Payment Center	3611243	-3,225.40
12/19/2025	Tribal First Insurance	880219	-1,782.52
12/19/2025	Medicare B Oregon	896060033	-4,162.89
12/21/2025	Pacific Source MedAdvantage	25355B1000022232	-6,882.18
12/21/2025	OPTUM Care MedAdvantage	3332357750	-399.04
12/22/2025	Intercommunity Health Network	40752764	-420.62
12/22/2025	Medicare B Oregon	896064608	-1,995.36
12/23/2025	XO Blue Cross Blue Shield Oregon		0.00
12/23/2025	Trillium Community Health Plan	0900282924	-678.78
12/23/2025	Medicare B Oregon	896068816	-2,559.02
12/24/2025	XO Tricare for Life	2519765993	-399.89
12/26/2025	MODA	25360B1000032885	-4,495.45
12/26/2025	PeaceHealth Accounts Payable	78251	-991.32
12/26/2025	XO Aetna	825356000241719	-116.34
12/28/2025	Pacific Source MedAdvantage	25362B1000019137	-4,285.33
12/29/2025	Samaritan Advantage Health Plan	40878130	-342.93
12/29/2025	Medicare B Oregon	896075678	-16,617.57
12/29/2025	UHC West/Secure Horizons	U5489288	-1,863.97
12/30/2025	BCBS OR Blue Card MedAdv	0156096003	-5,793.02
12/30/2025	XO AARP Medicare Supplemental	11371508324	-405.30
12/30/2025	UHC West/Secure Horizons	U5549287	-1,850.06
12/30/2025	UHC West/Secure Horizons	U5631782	-1,916.76
12/31/2025	XO Tricare for Life	2519844014	-146.14
12/31/2025	United Healthcare	48215088	-740.77
<b>EFT TOTAL</b>			<b>-215,789.00</b>

**Western Lane Ambulance District**  
**MONTH END SUMMARY**

**Payments - Credit Card***(VISA, MC, AMX, Disc)*

<u>Trans Date</u>	<u>Amount</u>
12/2/2025	-50.00
12/3/2025	-50.00
12/5/2025	-237.58
12/9/2025	-25.00
12/10/2025	-50.00
12/15/2025	-100.00
12/16/2025	-50.00
12/17/2025	-100.00
12/22/2025	-50.00
12/30/2025	-349.44
12/31/2025	-300.00
<b>CREDIT CARD TOTAL</b>	<b>-1,362.02</b>

**Payments - Bank Deposit***(Cash, Chk Ins, Chk Pvt, Coll Pmt, MO)*

<u>Trans Date</u>	<u>Amount</u>
12/2/2025	-15,152.52
12/9/2025	-2,868.61
12/16/2025	-11,355.27
12/23/2025	-5,216.20
12/30/2025	-3,084.40
<b>BANK DEPOSIT TOTAL</b>	<b>-37,677.00</b>

**Payments - Refunds/Refund Reversals**

<b>Date</b>	<b>Ref Prv</b>	<b>Total</b>
12/2/2025	202.74	202.74
<b>Total</b>	<b>202.74</b>	<b>202.74</b>

**Payments by Level of Service**

<b>Date</b>	<b>ALS 1 E</b>	<b>ALS 1 NE</b>	<b>ALS 2</b>	<b>BLS E</b>	<b>BLS NE</b>	<b>SCT</b>	<b>TNT</b>	<b>Total</b>
12/1/2025	-2,999.46			-506.46	0.00			-3,505.92
12/2/2025	-8,318.28	-4,314.29	-4,318.31	-3,088.41	-226.16	-5,536.52		-25,801.97

**Western Lane Ambulance District**  
**MONTH END SUMMARY**

<b>Date</b>	<b>ALS 1 E</b>	<b>ALS 1 NE</b>	<b>ALS 2</b>	<b>BLS E</b>	<b>BLS NE</b>	<b>SCT</b>	<b>TNT</b>	<b>Total</b>
12/3/2025	-3,383.14	-1,765.24		-304.65	-638.11			-6,091.14
12/4/2025	-3,115.18		-1,945.15	-1,613.54	-289.82	-3,059.29		-10,022.98
12/5/2025	-3,597.44			-114.12	-237.58			-3,949.14
12/7/2025	-1,987.46	-1,112.02		-1,245.68				-4,345.16
12/8/2025	-6,723.57		-754.78	-1,889.05	-1,442.09	-4,248.60		-15,058.09
12/9/2025	-6,279.64	-1,178.74		-951.25	-275.00	-5,374.08		-14,058.71
12/10/2025	-5,875.86	-1,760.38	-2,065.96	-2,327.45	-1,520.19	-5,584.40		-19,134.24
12/11/2025	-1,470.24	-778.54		-848.99	-87.26	-2,819.25		-6,004.28
12/12/2025	-1,763.08			-1,780.36				-3,543.44
12/14/2025	-2,162.29	0.00		-895.44		-1,677.00		-4,734.73
12/15/2025	-5,096.26	-3,830.40		-2,165.49	0.00			-11,092.15
12/16/2025	-9,947.78	-2,420.48		-7,583.81	364.83	-7,524.90		-27,112.14
12/17/2025	-4,917.15	-878.74		-1,850.96	0.00	-163.86		-7,810.71
12/18/2025	-7,398.79	-721.12		-3,185.79	-977.64			-12,283.34
12/19/2025	-6,370.02	-7,297.14		-3,675.19	-834.90			-18,177.25
12/21/2025	-3,273.03			-4,008.19				-7,281.22
12/22/2025	-993.49			-1,422.49		-50.00		-2,465.98
12/23/2025	-3,930.87	-261.51		-3,615.66	-645.96			-8,454.00
12/24/2025	-187.45				-212.44			-399.89
12/26/2025	-4,495.45			-704.42	-403.24			-5,603.11
12/28/2025	-1,108.39		-964.57	-2,212.37				-4,285.33
12/29/2025	-9,067.62	-726.00	-859.68	-2,588.94	-1,232.17	-4,350.06		-18,824.47
12/30/2025	-5,946.16	-50.00	-1,742.68	-1,281.44	-473.00	-3,905.70		-13,398.98
12/31/2025	-146.14	0.00		-740.77		-300.00		-1,186.91
<b>Total</b>	<b>-110,554.24</b>	<b>-27,094.60</b>	<b>-12,651.13</b>	<b>-50,600.92</b>	<b>-9,130.73</b>	<b>-44,543.66</b>	<b>-50.00</b>	<b>-254,625.28</b>

<b>Transaction Adjustments by Level of Service</b>								<b>-392,152.50</b>
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	<b>ALS 1 E</b>	<b>ALS 1 NE</b>	<b>ALS 2</b>	<b>BLS E</b>	<b>BLS NE</b>	<b>SCT</b>	<b>Total</b>
Fire Med Adjustment	-5,456.44	-1,160.78	-350.00	-6,091.61	-125.00		-13,183.83
Small Balance	-5.00						-5.00
Uncollectible				-5.24			-5.24
W/O Fee Schedule	-151,707.23	-42,148.83	-10,094.15	-103,132.07	-22,860.55	-31,573.83	-361,516.66

Western Lane Ambulance District  
MONTH END SUMMARY

	ALS 1 E	ALS 1 NE	ALS 2	BLS E	BLS NE	SCT	Total
W/O Patient Deceased					-1,058.08		-1,058.08
W/O to collections	-4,633.04	-7,563.43	-484.37	-2,924.53			-15,605.37
Waiver per FD					-778.32		-778.32
<b>Total</b>	<b>-161,801.71</b>	<b>-50,873.04</b>	<b>-10,928.52</b>	<b>-112,153.45</b>	<b>-24,821.95</b>	<b>-31,573.83</b>	<b>-392,152.50</b>

<b>Ending Balance</b>	<b>1,146,350.80</b>
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**WLFEA**  
**General Fund, WLCR Fund**  
**Balance Sheet**  
**For Period Ending 12/31/2025**

	<b>Book Value</b>
	<b>Dec 2025</b>
	<b>Actual</b>

**Assets**

**Current Assets**

**Cash**

Checking 5400	542,654.12
LGIP 6553	1,389,421.80
Petty Cash	400.00
WLFEA - WLCR 2199	992.07

**Accounts Receivable**

Accounts Receivable	106,997.66
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**Other Current Assets**

Capital Assets:Accumulated Dep	(26,682.00)
Capital Assets:Vehicles	109,533.97
Deferred Outflows of Resources	3,239,396.99
OPEB - RHIA	64,587.00
Prepaid Expenses	(28,214.17)
Prepaid Health Insurance	127,787.10
Undeposited Funds	(400.00)

**Total Current Assets** **\$5,526,474.54**

**Total Assets** **\$5,526,474.54**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

Accounts Payable	30,028.85
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**Credit Cards**

Petty Cash Payable	63.59
US Bank CC 5241	16,732.70

**Short Term Debt**

AFLAC Payable	937.92
Clearing Account	(353,945.66)
Flex Spending Payable	(580.00)
Medical Care Payable	3,966.14
OSGP Payable	7.20
PERS Payable	(308.40)
PLO Payable	51.32

**Other Current Liabilities**

Credit Card	(255.16)
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**Total Current Liabilities** **(\$303,301.50)**

**Total Liabilities** **(\$303,301.50)**

**Fund Balance**

**Accumulated Surplus (Deficit)**

Investment in Capital	12,150.00
Retained Earnings	5,817,626.04

**Total Fund Balance** **\$5,829,776.04**

**Total Liabilities and Equity** **\$5,526,474.54**

**WLFEA**  
**General Fund**  
**Statement of Revenue and Expenditures**

	Current Period	Annual Budget	Jul 2025	Jul 2025	Jul 2025
	Jul 2025	Jul 2025	Jun 2026	Jun 2026	Percent of
	Dec 2025	Jun 2026	Actual	Jun 2026	Budget
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>Grant Income</b>					
Grant Income	6,000.00				0.00%
	<b>Total Grant Income</b>	<b>\$6,000.00</b>			
<b>Other Income</b>					
Conflag Receipts	336,914.76	213,656.00			157.69%
Donations	405.00	500.00			81.00%
Employee Recognition Donation	3,250.00				0.00%
Grant Admin	30,457.56	81,102.00			37.55%
Interest	27,163.81	60,000.00			45.27%
Office Fees	2,087.87				0.00%
Reimbursements and Refunds	39,022.81	20,000.00			195.11%
Rental Income	1,738.00	3,660.00			47.49%
Smoke Alarm Donations	3,429.00	10,000.00			34.29%
	<b>Total Other Income</b>	<b>\$444,468.81</b>	<b>\$388,918.00</b>		
<b>Transfers In</b>					
Transfer from SVFR	1,626,000.00	3,581,543.00			45.40%
Transfers from WLAD	1,525,000.00	4,925,764.00			30.96%
	<b>Total Transfers In</b>	<b>\$3,151,000.00</b>	<b>\$8,507,307.00</b>		
<b>Revenue</b>	<b>\$3,601,468.81</b>	<b>\$8,896,225.00</b>			
<b>Gross Profit</b>	<b>\$3,601,468.81</b>	<b>\$8,896,225.00</b>			
<b>Expenses</b>					
<b>Administrative Expenses</b>					
Administrative & Bank Fees	3,347.94	10,000.00			33.48%
Advertising	2,371.95	5,000.00			47.44%
Break Room/Hospitality	2,602.65	3,000.00			86.76%
Education Reimbursement	0.00	5,000.00			0.00%
Employee Recognition	3,637.04	31,000.00			11.73%
Grant Expense	6,000.00				0.00%
Membership Dues	17,391.88	35,000.00			49.69%
Office Equipment Agreements	4,537.81	11,000.00			41.25%
Shipping/Postage	44.19	2,000.00			2.21%
Supplies	1,395.24	5,000.00			27.90%
Training & Conferences	2,884.30	10,000.00			28.84%
Travel Expenses	178.71	10,000.00			1.79%
	<b>Total Administrative Expenses</b>	<b>\$44,391.71</b>	<b>\$127,000.00</b>		
<b>Board of Directors</b>					
Board Conferences	2,048.74	10,000.00			20.49%
Board Elections/Lane County El	7,389.37	10,000.00			73.89%
Board Expenses - Other	290.00	10,000.00			2.90%
Board Meetings	4,562.95	6,000.00			76.05%
	<b>Total Board of Directors</b>	<b>\$14,291.06</b>	<b>\$36,000.00</b>		
<b>Building Property &amp; Maintenance</b>					
Maintenance	15,135.72	97,000.00			15.60%
Utilities	25,807.98	91,123.00			28.32%
	<b>Total Building Property &amp; Maintenance</b>	<b>\$40,943.70</b>	<b>\$188,123.00</b>		
<b>Insurance</b>					
Property & Liability	0.00	32,686.00			0.00%

**WLFEA**  
**General Fund**

**Statement of Revenue and Expenditures**

		Current Period	Annual Budget	Jul 2025
		Jul 2025	Jul 2025	Jun 2026
		Dec 2025	Jun 2026	Percent of Budget
		Actual		
Workers Compensation		268,025.74	233,612.00	114.73%
<b>Total Insurance</b>		<b>\$268,025.74</b>	<b>\$266,298.00</b>	
<b>Non Allocated</b>				
Operating Contingency		0.00	50,000.00	0.00%
Reserved for Future Expenditure		0.00	811,104.00	0.00%
<b>Total Non Allocated</b>		<b>\$0.00</b>	<b>\$861,104.00</b>	
<b>Operational Supplies</b>				
Equipment Maintenance		28,740.94	35,000.00	82.12%
iPads & Mounting Supplies		4,371.28	3,000.00	145.71%
Personal Protection Equipment		4,490.86	35,000.00	12.83%
Small Tools		2,337.58	10,000.00	23.38%
Supply Room Supplies		6,011.87	15,000.00	40.08%
Uniforms		9,356.34	30,000.00	31.19%
<b>Total Operational Supplies</b>		<b>\$55,308.87</b>	<b>\$128,000.00</b>	
<b>Operations - Emergency Services</b>				
Active 911		7.86		0.00%
Asset Management Services		0.00	8,000.00	0.00%
First Arriving		3,784.22	5,000.00	75.68%
ImageTrend		625.00	22,200.00	2.82%
Public Safety Answering Point		206,106.00	206,106.00	100.00%
<b>Total Operations - Emergency Services</b>		<b>\$210,523.08</b>	<b>\$241,306.00</b>	
<b>Operations - Medical</b>				
Hospital Transfer & Ops Meals		701.29	1,000.00	70.13%
Medical Gas/O2		8,352.59	25,000.00	33.41%
Medical Supplies		36,390.73	110,000.00	33.08%
MIH Expenses		35.78	1,000.00	3.58%
Pharmacy Expense		10,588.27	37,500.00	28.24%
Physician Advisor		14,000.00	24,000.00	58.33%
<b>Total Operations - Medical</b>		<b>\$70,068.66</b>	<b>\$198,500.00</b>	
<b>Operations - Prevention/ Fire Investigation</b>				
Fire Marshal Dues & Subscript		575.00	2,500.00	23.00%
Fire Prevention Software/iPADS		3,962.47	3,750.00	105.67%
Fire Prevention Supplies		337.71	5,000.00	6.75%
Fire Prevention Training		373.99	3,000.00	12.47%
Public Education Supplies		8,675.94	11,000.00	78.87%
Smoke Detector Expense		2,127.82	10,000.00	21.28%
<b>Total Operations - Prevention/ Fire Investigation</b>		<b>\$16,052.93</b>	<b>\$35,250.00</b>	
<b>Operations - Recruitment</b>				
Advertising & NTN Testing		78.40	1,000.00	7.84%
Pre-Employment Testing		767.46	7,000.00	10.96%
<b>Total Operations - Recruitment</b>		<b>\$845.86</b>	<b>\$8,000.00</b>	
<b>Operations - Training</b>				
Academy & EMT Scholarships		0.00	5,000.00	0.00%
Certification Renewals		312.50	7,650.00	4.08%
Conference & Travel		6,038.64	12,000.00	50.32%
Critical Care Paramedic Train		3,133.47	15,000.00	20.89%
MIH Training		0.00	1,500.00	0.00%
Misc Training, Hospitality		296.85	700.00	42.41%
On Site Training		251.20	9,000.00	2.79%
Paramedic School - Career		0.00	6,000.00	0.00%

**WLFEA**  
**General Fund**

**Statement of Revenue and Expenditures**

		Current Period	Annual Budget	Jul 2025
		Jul 2025	Jul 2025	Jun 2026
		Dec 2025	Jun 2026	Percent of Budget
		Actual		
Reserve Training		0.00	2,500.00	0.00%
Target Solutions		0.00	12,845.00	0.00%
Training Equip & Supplies		1,533.14	5,000.00	30.66%
<b>Total Operations - Training</b>		<b>\$11,565.80</b>	<b>\$77,195.00</b>	
<b>Operations - Vehicles</b>				
Fuel		35,715.22	70,000.00	51.02%
Repairs & Maintenance -Vehicle		115,558.32	180,000.00	64.20%
<b>Total Operations - Vehicles</b>		<b>\$151,273.54</b>	<b>\$250,000.00</b>	
<b>Payroll Taxes &amp; Benefits</b>				
457 Plans		1,963.74		0.00%
Cell Phone Stipend		9,325.00	25,800.00	36.14%
Health & Wellness		37,068.20	43,469.00	85.28%
Health Insurance		397,951.97	921,938.00	43.16%
HRA VEBA		107,800.03	96,000.00	112.29%
Life & Accident		0.00	24,633.00	0.00%
LOSAP		7,874.53	3,000.00	262.48%
Paid Leave OR		14,064.61	27,185.00	51.74%
Payroll Taxes		164,733.96	316,785.00	52.00%
PERS		794,793.30	1,252,371.00	63.46%
Provident AD & D- A & H		0.00	17,526.00	0.00%
<b>Total Payroll Taxes &amp; Benefits</b>		<b>\$1,535,575.34</b>	<b>\$2,728,707.00</b>	
<b>Personnel Services</b>				
Administrative Staff		100,020.48	214,414.00	46.65%
Captains		112,257.78	314,213.00	35.73%
Conflagration		0.00	50,000.00	0.00%
Deputy Chief		93,278.42	140,421.00	66.43%
Duty Chief Stipends		9,100.00	18,200.00	50.00%
Fire & EMS Chief		94,339.03	145,451.00	64.86%
Fire Prevention		19,482.36	58,891.00	33.08%
Firefighter/Engineers		174,108.99	336,425.00	51.75%
Firefighter/Paramedics		429,231.84	936,367.00	45.84%
Lieutenants		187,917.11	271,133.00	69.31%
Logistics Chief		57,393.16	105,455.00	54.42%
Mobile Integrated Health		30,689.38	68,930.00	44.52%
Office Manager		48,353.76	96,103.00	50.31%
Overtime - Wages		387,847.26	550,000.00	70.52%
Part Time EMT/Paramedics		85,912.50	250,000.00	34.37%
Part Time Firefighters		133,216.60	250,000.00	53.29%
Reserve Volunteers		11,209.20	30,000.00	37.36%
Single Role Paramedic		74,278.15	174,200.00	42.64%
Training Division Chief		0.00	130,784.00	0.00%
<b>Total Personnel Services</b>		<b>\$2,048,636.02</b>	<b>\$4,140,987.00</b>	
<b>Professional Services</b>				
Audit		5,400.00	11,500.00	46.96%
Billing Service		40,289.39	84,666.00	47.59%
Business Consulting		10,617.50	5,000.00	212.35%
GEMT Admin & Consulting Fees		0.00	64,000.00	0.00%
Legal		1,140.00	20,000.00	5.70%
Other Professional Services		(50.40)		0.00%
Payroll Service		4,362.40	12,000.00	36.35%

**WLFEA**  
**General Fund**  
**Statement of Revenue and Expenditures**

	Current Period	Annual Budget		Jul 2025 Jun 2026 Percent of Budget
		Jul 2025	Jul 2025	
		Dec 2025	Jun 2026	
Peer Support/ Temporay Service	1,450.00	10,000.00		14.50%
<b>Total Professional Services</b>	<b>\$63,208.89</b>	<b>\$207,166.00</b>		
<b>Technology</b>				
Computers	0.00	10,000.00		0.00%
Internet	11,217.76	16,000.00		70.11%
IT Services	32,067.45	65,000.00		49.33%
Software & Licenses	23,545.85	50,000.00		47.09%
Telephones & Cell Phones	16,730.86	29,892.00		55.97%
Website	1,200.00	5,000.00		24.00%
<b>Total Technology</b>	<b>\$84,761.92</b>	<b>\$175,892.00</b>		
<b>Expenses</b>	<b>\$4,615,473.12</b>	<b>\$9,669,528.00</b>		
<b>Revenue Less Expenditures</b>	<b>(\$1,014,004.31)</b>	<b>(\$773,303.00)</b>		
<b>Net Change in Fund Balance</b>	<b>(\$1,014,004.31)</b>	<b>(\$773,303.00)</b>		

**Fund Balances**

Beginning Fund Balance	6,900,107.08	0.00%
Net Change in Fund Balance	(1,014,004.31)	(773,303.00)
Ending Fund Balance	5,886,102.77	0.00%

*Report Options*

Fund: General Fund

Period: 7/1/2025 to 12/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: GENERAL FUND MASTER

WLCR Fund  
Statement of Revenue and Expenditures

Account Number			Current Period	Annual Budget	Jul 2025	Jun 2026		
			Jul 2025	Jul 2025	Jun 2026	Percent of Budget		
<b>Revenue &amp; Expenditures</b>								
<b>Revenue</b>								
<b>Lane County Health &amp; Human Services</b>								
4300	Grant Income		224,556.10	388,270.00		57.84%		
<b>Lane County Health &amp; Human Services Totals</b>				<b>\$224,556.10</b>	<b>\$388,270.00</b>			
<b>Other WLCR</b>								
4300	Grant Income		750.00			0.00%		
4120	Medicaid		3.54			0.00%		
4405	Reimbursements and Refunds		15.00			0.00%		
<b>Other WLCR Totals</b>				<b>\$768.54</b>				
<b>SAMHSA Grant</b>								
4300	Grant Income		129,828.77			0.00%		
<b>SAMHSA Grant Totals</b>				<b>\$129,828.77</b>				
<b>Unallocated</b>								
4420	Interest		0.17			0.00%		
<b>Unallocated Totals</b>				<b>\$0.17</b>				
<b>Revenue</b>				<b>\$355,153.58</b>	<b>\$388,270.00</b>			
<b>Gross Profit</b>				<b>\$355,153.58</b>	<b>\$388,270.00</b>			
<b>Expenses</b>								
<b>Lane County Health &amp; Human Services</b>								
7420	Business Consulting		14,012.00	90,000.00		15.57%		
5671	Cell Phone Stipend		1,150.00	4,350.00		26.44%		
6101	Conference & Travel		29.90			0.00%		
6005	Fuel		654.15	3,000.00		21.81%		
5610	Health Insurance		10,073.20	23,974.00		42.02%		
5620	HRA VEBA		4,000.00			0.00%		
6111	Misc Training, Hospitality		0.00	12,000.00		0.00%		
7900	Other Expenses		0.00	600.00		0.00%		
5600	Payroll Taxes		10,512.11	33,633.00		31.26%		
5605	PERS		13,783.74	60,684.00		22.71%		
6602	Pre-Employment Testing		160.00			0.00%		
6010	Repairs & Maintenance -Vehicle		69.00			0.00%		
7204	Software & Licenses		17,374.89			0.00%		
7200	Technology/Computers		159.90	48,217.00		0.33%		
7202	Telephones & Cell Phones		386.70	5,700.00		6.78%		
7110	Travel Expenses		0.00	9,500.00		0.00%		
6905	Uniforms		0.00	2,000.00		0.00%		
5310	WLCR Full Time Staff		0.00	42,031.00		0.00%		
5300	WLCR Manager Wages		34,926.68	84,972.00		41.10%		
5325	WLCR Workers - Hourly		35,982.24	64,237.00		56.01%		
5330	WLCR Workers - Shifts		79,576.63	136,875.00		58.14%		
<b>Lane County Health &amp; Human Services Totals</b>				<b>\$222,851.14</b>	<b>\$621,773.00</b>			
<b>Other WLCR</b>								
5610	Health Insurance		(2,070.54)			0.00%		
6111	Misc Training, Hospitality		(159.57)			0.00%		
<b>Other WLCR Totals</b>				<b>(\$2,230.11)</b>				
<b>PeaceHealth Foundation</b>								
7115	Supplies		(80.96)			0.00%		
<b>PeaceHealth Foundation Totals</b>				<b>(\$80.96)</b>				
<b>SAMHSA Grant</b>								
7420	Business Consulting		36,402.60			0.00%		

**WLCR Fund**  
**Statement of Revenue and Expenditures**

<b>Account Number</b>		<b>Current Period</b>	<b>Annual Budget</b>	<b>Jul 2025</b>	<b>Jun 2026</b>
		<b>Jul 2025</b>	<b>Jul 2025</b>	<b>Jun 2026</b>	<b>Percent of Budget</b>
5671	Cell Phone Stipend	525.00			0.00%
6101	Conference & Travel	8,654.61			0.00%
6005	Fuel	128.98			0.00%
5610	Health Insurance	20,978.84			0.00%
5620	HRA VEBA	9,900.06			0.00%
7102	Membership Dues	273.65			0.00%
5600	Payroll Taxes	8,193.32			0.00%
5605	PERS	33,037.42			0.00%
6505	Public Education Supplies	21,882.16			0.00%
7204	Software & Licenses	376.65			0.00%
7115	Supplies	737.35			0.00%
7202	Telephones & Cell Phones	281.93			0.00%
7110	Travel Expenses	705.76			0.00%
5310	WLCR Full Time Staff	69,188.83			0.00%
		<b>SAMHSA Grant Totals</b>	<b>\$211,267.16</b>		
<b>Unallocated</b>					
7101	Administrative & Bank Fees	12.05			0.00%
		<b>Unallocated Totals</b>	<b>\$12.05</b>		
		<b>Expenses</b>	<b>\$431,819.28</b>	<b>\$621,773.00</b>	
		<b>Revenue Less Expenditures</b>	<b>(\$76,665.70)</b>	<b>(\$233,503.00)</b>	
		<b>Net Change in Fund Balance</b>	<b>(\$76,665.70)</b>	<b>(\$233,503.00)</b>	
<b>Fund Balances</b>					
		Beginning Fund Balance	20,338.97		0.00%
		Net Change in Fund Balance	(76,665.70)	(233,503.00)	0.00%
		Ending Fund Balance	(56,326.73)		0.00%

**WLFEA**  
**General Fund, WLCR Fund**  
**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
<b>1001 Checking 5400</b>							
<b>General Fund</b>							
		Beginning Balance			0.00	0.00	972,340.72
12/1/2025	COBRA Dec	Wendy Sullivan	12/8/2025	000031	979.25	0.00	973,319.97
12/1/2025	ACH	PERS			0.00	97,785.09	875,534.88
12/4/2025	ACH 12-4-25	Taxes JE			2,733.64	0.00	878,268.52
12/4/2025	ACH 12-4-25	PAYROLL JE			33,511.86	0.00	911,780.38
12/4/2025	12817	State Forester			0.00	63.23	911,717.15
12/4/2025	Nov. 2025	VOYA			0.00	6,416.00	905,301.15
12/4/2025	Nov. 2025	VALIC			0.00	525.00	904,776.15
12/4/2025	Nov. 2025	Oregon Savings Growth			0.00	7,151.58	897,624.57
12/4/2025	Nov. 2025	IAFF Local 851			0.00	3,490.75	894,133.82
12/4/2025	Nov. 2025	IAFF Local 851			0.00	99.50	894,034.32
12/4/2025	CL JE 12-4-25	CL JE			0.00	375,122.93	518,911.39
12/4/2025	12816	Westcoast Media Group,			0.00	400.00	518,511.39
12/4/2025	12815	Vend West Services Inc			0.00	50.50	518,460.89
12/4/2025	12814	Umpqua Valley Fire			0.00	154.25	518,306.64
12/4/2025	12812	Special Districts Association			0.00	6,250.00	512,056.64
12/4/2025	12811	Siuslaw Valley Firefighter			0.00	28.00	512,028.64
12/4/2025	12810	Shervin's Automotive, Inc.			0.00	72.00	511,956.64
12/4/2025	12809	Oregon State Ambulance			0.00	630.00	511,326.64
12/4/2025	12808	Oregon Department of			0.00	245.00	511,081.64
12/4/2025	12806	OFDDA-LOSAP TRUST			0.00	315.00	510,766.64
12/4/2025	12804	Keith Stanton			0.00	196.48	510,570.16
12/4/2025	12803	Hughes Fire Equipment, Inc			0.00	1,589.65	508,980.51
12/4/2025	12802	Henry Schein, Inc.			0.00	553.70	508,426.81
12/4/2025	12801	Florence Welding &			0.00	95.00	508,331.81
12/4/2025	12800	Florence True Value			0.00	329.90	508,001.91
12/4/2025	12799	CSA Software Solutions			0.00	47.25	507,954.66
12/4/2025	12798	Coastal Paper & Supply			0.00	252.49	507,702.17
12/4/2025	12797	Chuck's Plumbing Inc			0.00	150.00	507,552.17
12/4/2025	12796	Christoffer Poulsen			0.00	2,000.00	505,552.17
12/4/2025	12795	Chase McCord			0.00	158.64	505,393.53
12/4/2025	12794	CARSON (CECO)			0.00	2,886.71	502,506.82
12/4/2025	12793	Ali Gharib			0.00	186.48	502,320.34
12/4/2025	12792	Airgas USA LLC			0.00	830.52	501,489.82

**WLFEA**  
**General Fund, WLCR Fund**  
**Bank Register**  
**12/1/2025 to 12/31/2025**

<b>Transaction Date</b>	<b>Transaction Number</b>	<b>Name / Description</b>	<b>Deposit Date</b>	<b>Deposit Number</b>	<b>Receipts &amp; Credits</b>	<b>Checks &amp; Payments</b>	<b>Balance</b>
12/4/2025	12791	AFLAC			0.00	586.98	500,902.84
12/5/2025	12839	U.S. Bank Credit Card			0.00	17,860.41	483,042.43
12/8/2025	OSGP Roth Aug	Trish Lutgen	12/8/2025	000031	100.00	0.00	483,142.43
12/8/2025	000076	Multiple Income	12/8/2025	000031	180.00	0.00	483,322.43
12/8/2025	000078	City of Florence	12/8/2025	000031	9.18	0.00	483,331.61
12/9/2025	12818	Inspire Culinary Academy			0.00	279.50	483,052.11
12/10/2025	ACH	HRA VEBA Trust			0.00	300.00	482,752.11
12/10/2025	12833	Special Districts Insurance			0.00	67,932.88	414,819.23
12/10/2025	12838	Umpqua Valley Fire			0.00	55.00	414,764.23
12/10/2025	12837	U.S. Bank Equipment			0.00	329.45	414,434.78
12/10/2025	12835	TNT Sales & Repair Inc			0.00	1,313.10	413,121.68
12/10/2025	12834	The Shippin' Shack			0.00	17.74	413,103.94
12/10/2025	12832	Shervin's Automotive, Inc.			0.00	72.00	413,031.94
12/10/2025	12831	PacificSource			0.00	545.00	412,486.94
12/10/2025	12830	Lighthouse Electrical			0.00	156.56	412,330.38
12/10/2025	12829	Les Schwab Warehouse			0.00	195.65	412,134.73
12/10/2025	12828	Lane Council of			0.00	5,541.25	406,593.48
12/10/2025	12826	Koszuta Enterprises -			0.00	50.00	406,543.48
12/10/2025	12824	Jennifer Graham			0.00	300.00	406,243.48
12/10/2025	12823	Henry Schein, Inc.			0.00	5,181.62	401,061.86
12/10/2025	12822	Day Wireless Systems			0.00	168.00	400,893.86
12/10/2025	12821	Country Media, Inc.			0.00	79.91	400,813.95
12/10/2025	12820	Coastal Paper & Supply			0.00	25.93	400,788.02
12/10/2025	12819	bio-MED			0.00	32.00	400,756.02
12/12/2025	ACH	ADP Payroll Services			0.00	698.40	400,057.62
12/12/2025	ACH	PERS			0.00	294.09	399,763.53
12/16/2025	RV Pad Dec	Trish Lutgen	12/16/2025	000033	150.00	0.00	399,913.53
12/16/2025	000080	Lane County Health &	12/16/2025	000033	3,124.50	0.00	403,038.03
12/16/2025	St-6 utilties	Michael Lalor	12/16/2025	000033	114.81	0.00	403,152.84
12/17/2025	12856	Vend West Services Inc			0.00	319.12	402,833.72
12/17/2025	12855	Systems Design			0.00	6,378.54	396,455.18
12/17/2025	12854	Standard Insurance			0.00	4,362.57	392,092.61
12/17/2025	12853	Shervin's Automotive, Inc.			0.00	205.00	391,887.61
12/17/2025	12852	RICOH			0.00	62.15	391,825.46
12/17/2025	12850	Pest Tech			0.00	735.00	391,090.46
12/17/2025	12848	Pacific Office Automation,			0.00	509.00	390,581.46
12/17/2025	12847	L.N. Curtis and Sons			0.00	2,551.80	388,029.66

**WLFEA**  
**General Fund, WLCR Fund**  
**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
12/17/2025	12846	Dalton Englund			0.00	300.00	387,729.66
12/17/2025	12845	CSA Software Solutions			0.00	2,000.00	385,729.66
12/17/2025	12844	Copeland Lumber			0.00	391.05	385,338.61
12/17/2025	12843	Coastal Paper & Supply			0.00	393.17	384,945.44
12/17/2025	12842	Coastal Fitness Inc			0.00	1,044.00	383,901.44
12/17/2025	12841	Cascade Fire Equipment			0.00	2,630.00	381,271.44
12/17/2025	12840	CARSON (CECO)			0.00	2,882.23	378,389.21
12/17/2025	12839	Benton County Public			0.00	3,114.29	375,274.92
12/23/2025	000081	Multiple Income	12/23/2025	000034	555.00	0.00	375,829.92
12/24/2025	Dec PR, Jan	Oregon State Treasury			650,000.00	0.00	1,025,829.92
12/29/2025	ACH	PERS			0.00	98,820.98	927,008.94
12/31/2025					549.04	0.00	927,557.98
12/31/2025					0.00	7.50	927,550.48
12/31/2025	CL JE 1-2-26	CL JE			0.00	355,078.17	572,472.31
<b>General Fund Totals</b>				<b>\$692,007.28</b>	<b>\$1,091,875.69</b>	<b>\$572,472.31</b>	
<b>WLCR Fund</b>							
		Beginning Balance			0.00	0.00	8,940.53
12/1/2025	ACH	PERS			0.00	8,599.21	341.32
12/4/2025	ACH 12-4-25	Taxes JE			0.00	2,733.64	(2,392.32)
12/4/2025	ACH 12-4-25	PAYROLL JE			0.00	33,511.86	(35,904.18)
12/4/2025	12805	Montana G Trotta			0.00	1,050.00	(36,954.18)
12/4/2025	12794	CARSON (CECO)			0.00	44.51	(36,998.69)
12/5/2025	12839	U.S. Bank Credit Card			0.00	1,509.63	(38,508.32)
12/8/2025	000077	Amanda Herbert	12/8/2025	000032	159.57	0.00	(38,348.75)
12/10/2025	12833	Special Districts Insurance			0.00	5,388.32	(43,737.07)
12/10/2025	12836	Traci Ceska			0.00	28.90	(43,765.97)
12/10/2025	12827	Kristy Simmons			0.00	205.53	(43,971.50)
12/10/2025	12825	Karen Wilhite			0.00	1,050.00	(45,021.50)
12/10/2025	12819	bio-MED			0.00	32.00	(45,053.50)
12/16/2025	WLCR Nov	Lane County Health &	12/16/2025	WLCR Nov	37,094.59	0.00	(7,958.91)
12/17/2025	12851	Qualifacts Systems LLC			0.00	2,000.00	(9,958.91)
12/17/2025	12849	Pacific Research &			0.00	12,134.20	(22,093.11)
12/17/2025	12840	CARSON (CECO)			0.00	18.98	(22,112.09)
12/29/2025	ACH	PERS			0.00	7,706.10	(29,818.19)
<b>WLCR Fund Totals</b>				<b>\$37,254.16</b>	<b>\$76,012.88</b>	<b>(\$29,818.19)</b>	
<b>1001 Checking 5400 Totals</b>				<b>\$729,261.44</b>	<b>\$1,167,888.57</b>	<b>\$542,654.12</b>	

**WLFEA**  
**General Fund, WLCR Fund**  
**Bank Register**  
**12/1/2025 to 12/31/2025**

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
<b>1010 LGIP 6553</b>							
<b>General Fund</b>							
		Beginning Balance			0.00	0.00	1,384,349.23
12/23/2025	000082	Western Lane Ambulance			325,000.00	0.00	1,709,349.23
12/24/2025	Dec PR, Jan	Oregon State Treasury			0.00	650,000.00	1,059,349.23
12/24/2025	DEc PR, Jan	Siuslaw Valley Fire and			325,000.00	0.00	1,384,349.23
12/31/2025					5,072.62	0.00	1,389,421.85
		<b>General Fund Totals</b>			<b>\$655,072.62</b>	<b>\$650,000.00</b>	<b>\$1,389,421.85</b>
<b>WLCR Fund</b>							
12/31/2025					0.00	0.05	(0.05)
		<b>WLCR Fund Totals</b>			<b>\$0.00</b>	<b>\$0.05</b>	<b>(-\$0.05)</b>
		<b>1010 LGIP 6553 Totals</b>			<b>\$655,072.62</b>	<b>\$650,000.05</b>	<b>\$1,389,421.80</b>
<b>1060 WLFEA - WLCR 2199</b>							
<b>WLCR Fund</b>							
		Beginning Balance			0.00	0.00	1,003.35
12/11/2025	000079	Pacific Source Community			0.39	0.00	1,003.74
12/18/2025	000084	Pacific Source Community			0.06	0.00	1,003.80
12/31/2025					0.17	0.00	1,003.97
12/31/2025					0.00	12.00	991.97
12/31/2025	000085	Pacific Source Community			0.10	0.00	992.07
		<b>WLCR Fund Totals</b>			<b>\$0.72</b>	<b>\$12.00</b>	<b>\$992.07</b>
		<b>1060 WLFEA - WLCR 2199 Totals</b>			<b>\$0.72</b>	<b>\$12.00</b>	<b>\$992.07</b>
<b>1900 Petty Cash</b>							
<b>General Fund</b>							
		Beginning Balance			0.00	0.00	400.00
		<b>General Fund Totals</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>
		<b>1900 Petty Cash Totals</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>
		<b>Report Totals</b>			<b>\$1,384,334.78</b>	<b>\$1,817,900.62</b>	<b>\$1,933,467.99</b>
<b>Records included in total = 116</b>							

*Report Options*

Trans Date: 12/1/2025 to 12/31/2025  
Display Notation: No

## Non-Official Use of Authority Property

### **710.1 PURPOSE AND SCOPE**

The purpose of this policy is to provide guidance on the non-official use of authority property. Authority property includes, but is not limited to, all portable pumps, chain saws, rescue saws, generators, fire hoses, hose adapters, suction hoses, ladders, rescue equipment, radios, small tools or any power driven tools.

### **710.2 POLICY**

The personal use of authority property is not authorized. No equipment shall be loaned or used by a member for any purpose other than official authority business without the express prior approval of a Chief Officer.

Requests from water companies or other Authority agencies for hose adapters or other equipment should be forwarded to the appropriate Chief Officer for consideration.

## Privately Owned Muster Trucks

### 711.1 PURPOSE AND SCOPE

This policy establishes guidelines for private owners of antique fire apparatus who want to display the Siuslaw Valley Fire and Rescue (SVFR) name and/or logo.

### 711.2 POLICY

Western Lane Fire and EMS Authority claims full legal ownership of its name and logo and the name and logos of any of the original fire departments who formed SVFR. Western Lane Fire and EMS Authority supports and recognizes the historical value of restoring antique fire apparatus for the purposes of public appreciation and recreation. Occasionally, a private owner will restore a piece of antique apparatus formally owned by SVFR or one of the fire departments who formed SVFR that wants to display the SVFR name or logo in an effort to display the apparatus' historical origins. Private owners of antique fire apparatus may only display a name or logo owned by SVFR under the following conditions:

- The owner provides the Western Lane Fire and EMS Authority Fire & EMS Chief with a letter requesting permission to display a name or logo owned by SVFR. The letter must also state and agree to using the apparatus for display and recreational purposes only and not misrepresent themselves as members of SVFR.
- The Western Lane Fire and EMS Authority Fire & EMS Chief provides the owner with a letter stating the owner has been given permission to display a name or logo owned by SVFR.
- The owner provides and displays lettering and/or signage on the apparatus that is clearly visible from 10 feet, which states, "this vehicle is privately owned". The lettering and/or signage shall be at the owner's expense.
- The owner signs an agreement that expunges SVFR.

# Authority Use of Social Media

## 712.1 PURPOSE AND SCOPE

This policy provides guidelines to ensure that any use of social media on behalf of the Authority is consistent with the authority mission.

This policy does not address all aspects of social media use. Specifically, it does not address:

- Personal use of social media by authority members (see the Member Speech, Expression, and Social Networking Policy).
- Use of social media in personnel processes (see the Recruitment and Selection Policy).
- Use of social media for issuance of fire hazard warnings, emergency evacuation instructions, and widespread emergencies (see the Public Alerts Policy).

### 712.1.1 DEFINITIONS

Definitions related to this policy include:

**Social media** - Any of a wide array of internet-based tools and platforms that allow for the sharing of information, such as the authority website or social networking services.

## 712.2 POLICY

The Western Lane Fire and EMS Authority will use social media as a method of effectively informing the public about authority services, issues, investigations, and other relevant events.

Authority members shall ensure that the use or access of social media is done in a manner that protects the constitutional rights of all people.

## 712.3 AUTHORIZED USERS

Only members authorized by the Fire & EMS Chief or the authorized designee may utilize social media on behalf of the Authority. Authorized members shall use only authority-approved equipment during the normal course of duties to post and monitor authority-related social media unless they are specifically authorized to do otherwise by their supervisors.

The Fire & EMS Chief may develop specific guidelines identifying the type of content that may be posted. Any content that does not strictly conform to the guidelines should be approved by a supervisor prior to posting.

Requests to post information over authority social media by members who are not authorized to post should be made through the member's chain of command.

## 712.4 AUTHORIZED CONTENT

Only content that is appropriate for public release, supports the authority mission, and conforms to all authority policies regarding the release of information may be posted.

Examples of appropriate content include:

# Western Lane Fire and EMS Authority

## Policy Manual

### *Authority Use of Social Media*

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- (a) Announcements.
- (b) Tips and information related to fire prevention.
- (c) Investigative requests for information.
- (d) Requests that ask the community to engage in projects that are relevant to the authority mission.
- (e) Real-time safety information that is related to in-progress fire incidents, geographical warnings, or disaster information.
- (f) Media releases.
- (g) Recruitment of personnel.

#### **712.4.1 INCIDENT-SPECIFIC USE**

In instances of active incidents where speed, accuracy, and frequent updates are paramount (e.g., incident alerts, public safety information), the Public Information Officer or the authorized designee will be responsible for the compilation of information to be released, subject to the approval of the Incident Commander.

#### **712.5 PROHIBITED CONTENT**

Content that is prohibited from posting includes but is not limited to:

- (a) Content that is abusive, discriminatory, inflammatory, or sexually explicit.
- (b) Any information that violates individual rights, including confidentiality and/or privacy rights and those provided under state, federal, or local laws.
- (c) Any information that could compromise an ongoing investigation.
- (d) Any information that could tend to compromise or damage the mission, function, reputation, or professionalism of the Western Lane Fire and EMS Authority or its members.
- (e) Any information that could compromise the safety and security of authority operations, members of the Authority, victims, patients, or the public.
- (f) Any content posted for personal use.
- (g) Any content that has not been properly authorized by this policy or a supervisor.

Any member who becomes aware of content on this authority's social media site that they believe is unauthorized or inappropriate should promptly report such content to a supervisor. The supervisor will ensure its removal from public view and investigate the cause of the entry.

#### **712.5.1 PUBLIC POSTING PROHIBITED**

Authority social media sites shall be designed and maintained to prevent posting of content by the public.

The Authority may provide a method for members of the public to contact authority members directly.

*Authority Use of Social Media*

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**712.6 MONITORING CONTENT**

The Fire & EMS Chief will appoint a supervisor to review, at least annually, the use of authority social media and report back on, at a minimum, the resources being used, the effectiveness of the content, any unauthorized or inappropriate content, and the resolution of any issues.

**712.7 RETENTION OF RECORDS**

The Administration Division Chief should work with the Custodian of Records to establish a method of ensuring that public records generated through the use of social media are retained in accordance with established records retention schedules.

**712.8 TRAINING**

Authorized members should receive training that, at a minimum, addresses legal issues concerning the appropriate use of social media sites, as well as privacy, civil rights, and the dissemination and retention of information posted on authority sites.

# Body-Worn Cameras

## 713.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the use of a body-worn camera (BWC) by members of this authority and for the access, use, and retention of authority BWC media.

### 713.1.1 DEFINITIONS

Definitions related to this policy include:

**Activate** - To place a BWC in active mode (also called event mode). In active mode, the BWC records both video and audio.

**Body-worn camera (BWC)** - A digital recording device designed to be worn on an individual's uniform or clothing to capture video, audio, or still photographs of an event from the wearer's point of view.

**BWC media** - The video, audio, and images captured by authority BWCs and the associated metadata.

**BWC media systems** - Any software, including web-based programs and mobile applications, used by the Authority to upload/download, store, view, transfer, and otherwise maintain BWC media.

**Deactivate** - To place a BWC in buffering mode (also called ready or pre-event mode). In buffering mode, the BWC records video (without audio) in short, predetermined intervals that are retained only temporarily. However, when a BWC is activated, the interval recorded immediately prior to activation is then stored as part of the BWC media. Deactivate does not mean powering off the BWC.

**Event** - A general term referring to a set of circumstances that may, but does not necessarily, correlate directly to a single public safety incident.

## 713.2 POLICY

It is the policy of the Authority to use BWCs and BWC media for quality assessment and improvement in a way that enhances member safety and benefits those served by the Authority while also protecting the privacy of members of the public.

## 713.3 RESPONSIBILITIES

### 713.3.1 BWC COORDINATOR RESPONSIBILITIES

The Fire & EMS Chief or the authorized designee should delegate certain responsibilities to a BWC coordinator.

The responsibilities of the coordinator include:

- (a) Serving as a liaison between the Authority and the BWC manufacturer/distributor and any third-party media storage vendor.

# Western Lane Fire and EMS Authority

## Policy Manual

### *Body-Worn Cameras*

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- (b) Developing inventory procedures for issuing and tracking BWC equipment, including properly marking BWCs as property of the Authority and recording the date each BWC is placed into or taken out of service.
- (c) Assisting with troubleshooting and maintenance of BWC equipment and media systems and, when necessary, coordinating the repair or replacement of BWCs.
  - 1. All equipment and system malfunctions and their resolutions should be documented, and maintenance and repair records should be maintained for all BWCs.
- (d) Managing BWC media systems so that:
  - 1. Access is limited to the minimum necessary authorized users and user privileges are restricted to those necessary for the member to conduct assigned authority duties (45 CFR 164.514(d)).
  - 2. Security requirements, such as two-factor authentication and appropriate password parameters, are in place for user credentials.
- (e) Configuring BWC media systems, or developing manual procedures, so that media is appropriately categorized and retained according to the event type tagged by members.
- (f) Retaining audit logs or records of all access, alteration, and deletion of BWC media and media systems, and conducting periodic audits to ensure compliance with applicable laws, regulations, and authority policy.
- (g) Developing and updating BWC training for members who are assigned a BWC or given access to BWC media systems.
- (h) Coordinating with the authority privacy officer to (see the Patient Medical Record Security and Privacy Policy):
  - 1. Develop and maintain Health Insurance Portability and Accountability Act (HIPAA) compliant procedures for BWC media that contains protected health information.
  - 2. Address BWC use in authority privacy notices.
- (i) Coordinating with the Custodian of Records to (see the Records Management and Release of Records policies):
  - 1. Determine and apply proper retention periods to BWC media.
  - 2. Develop procedures for the appropriate release of BWC media.

#### 713.3.2 MEMBER RESPONSIBILITIES

Every member issued a BWC is responsible for its proper use, safekeeping, and maintenance.

At the beginning of each shift or period of BWC use, the member should inspect their assigned BWC to confirm it is charged and in good working order. As part of the inspection, the member should perform a function test by activating the BWC and recording a brief video stating their name, identification number, assignment, and the date and time.

# Western Lane Fire and EMS Authority

## Policy Manual

### *Body-Worn Cameras*

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Members should wear their assigned BWC on their outermost garment positioned at or near chest level and as close to the center of their body as practicable. Members are responsible for ensuring there are no obstructions and that the BWC remains in a position suitable for recording.

When a BWC is not in the physical possession of the member to which it is assigned, it should be placed on the charging dock and stored in a secure location.

Members shall report any malfunction or damage to the BWC coordinator or on-duty supervisor as soon as practicable and, if possible, obtain a functioning BWC to use either temporarily while repairs are being made to the member's BWC or as a permanent replacement.

#### **713.4 BWC USE**

The following guidelines apply to the use of BWCs:

- (a) Only authority-issued BWCs should be used without the express consent of the Fire & EMS Chief or the authorized designee.
- (b) BWCs should only be used by the member or members to whom it was issued unless otherwise authorized by a supervisor.
- (c) The use of authority-issued BWCs shall be strictly limited to authority-related activities.
- (d) Members shall not use BWCs or BWC media systems for which they have not received prior authorization and appropriate training.
- (e) Members shall immediately report unauthorized access or use of BWCs or BWC media systems by another member to their supervisor or the Fire & EMS Chief.

##### **713.4.1 PROHIBITIONS**

BWCs should not be used to record:

- (a) Routine administrative activities of the Authority that do not involve interactions with the public. Care should be taken to avoid incidentally recording confidential documents that the Authority has a duty to keep secure (i.e., protected health information).
- (b) Areas within the fire station where members have a reasonable expectation of privacy (e.g., locker rooms or dressing areas, breakrooms, sleeping quarters) unless responding to a call for service.
- (c) Conversations of other members without their knowledge.
- (d) When a member is taking an authorized break or otherwise engaged in personal activities.
- (e) In a courtroom unless responding to a call for service or emergency situation.

BWCs shall not be used for the purpose of embarrassment, harassment, or ridicule of any individual or group.

#### **713.5 ACTIVATION OF BWC**

BWCs should be worn for all emergency and non-emergency calls and should be activated upon arriving on-scene. For non-dispatched events, members should use their discretion to determine when BWCs should be activated. Examples of non-dispatched events for which members should

### *Body-Worn Cameras*

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activate their BWC include encounters with individuals in which the member feels threatened or when coming upon a scene requiring emergency assistance.

Unless otherwise authorized by this policy or approved by a supervisor, for members not transporting a patient, BWCs should remain activated until the member leaves the scene at the conclusion of an incident. When transporting a patient, a member's BWC should remain activated until immediately before entering the hospital building to transfer patient care or as soon as reasonably possible thereafter. BWCs should not remain on or be activated while in a hospital unless the member feels that recording is warranted due to a possible security threat, combative or disagreeable patient, or other issue where the potential need for video/audio documentation outweighs privacy considerations.

At no time is a member expected to jeopardize their safety to activate their BWC. However, the BWC should be activated as soon as reasonably practicable in required situations.

If a member attempts to activate their BWC but the BWC fails to record an event, the member should notify their supervisor as soon as practicable.

#### **713.5.1 NOTICE OF RECORDING**

Unless otherwise approved based on unique circumstances, a member should wear the BWC in a manner that is conspicuous and shall answer truthfully if asked whether they are equipped with a BWC or if their BWC is activated.

As soon as practicable, members shall verbally notify individuals that they are being recorded using a BWC. The notice should be captured on the recording or narrated by the member (ORS 165.540).

#### **713.5.2 PRIVACY CONSIDERATIONS**

Members should remain sensitive to the dignity of individuals being recorded and should exercise sound discretion with respect to privacy concerns.

When responding to a place where individuals have an expectation of privacy (e.g., private residences, medical or mental health facilities, restrooms) or to a sensitive situation (e.g., individuals partially or fully unclothed, crime victims), the Incident Commander should determine whether it reasonably appears that the privacy concern outweighs any legitimate authority interest in recording and, if so, direct all members present to mute or deactivate their BWC.

Members should choose to mute rather than deactivate BWCs when practicable. Deactivation should only be used when muting the BWC will not accomplish the level of privacy necessary for the situation.

Before muting or deactivating their BWC, the member should verbally narrate the reason on the recording. As soon as possible once the privacy concern is no longer an issue, or when circumstances change so that the privacy concern no longer outweighs the authority's interest in recording the event (e.g., the individual becomes combative, the conversation ends), the member should unmute or reactivate their BWC and verbally note that recording has resumed.

# Western Lane Fire and EMS Authority

## Policy Manual

### *Body-Worn Cameras*

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#### 713.5.3 LIVESTREAMING

Livestreaming enables authorized individuals to remotely view the audio and video captured by a member's BWC in real time. Only supervisors approved by the Fire & EMS Chief or the authorized designee shall have access to livestreaming capabilities.

Livestreaming should only be activated:

- (a) For purposes of member safety when the member is not responding to their radio or there is some other indication of distress.
- (b) When requested by the member.

#### 713.5.4 DOCUMENTATION

Members are encouraged to provide narration while using a BWC when it would be useful to provide context or clarification of the events being recorded. However, the use of a BWC is not a replacement for written reports and should not be referred to in a written report in place of detailing the event.

### **713.6 UPLOADING BWC MEDIA**

Members should upload and tag BWC media as soon as practicable following the conclusion of an event, but no later than the end of their shift unless otherwise authorized by a supervisor.

#### 713.6.1 TAGGING BWC MEDIA

Members should tag all media captured by their BWC with their name and/or identification number, the case or incident number, and the event type. BWC media should be tagged upon uploading or, if capabilities permit tagging in the field, as close to the time of the event as possible. If more than one event type applies to BWC media, it should be tagged with each event type. If BWC media can only be tagged with a single event type, the media should be tagged using the event type with the longest retention period.

BWC media depicting sensitive circumstances or events should be tagged as restricted. BWC media should be flagged for supervisor review when it pertains to a significant event such as:

- (a) An incident that is the basis of a formal or informal complaint or is likely to result in a complaint.
- (b) When a member has sustained a serious injury or a line-of-duty death has occurred.
- (c) An event that has attracted or is likely to attract significant media attention.

Supervisors should conduct audits at regular intervals to confirm BWC media is being properly uploaded and tagged by their subordinates.

### **713.7 BWC MEDIA**

All BWC media is the sole property of the Authority. Members shall have no expectation of privacy or ownership interest in the content of BWC media.

All BWC media shall be stored and transferred in a manner that is physically and digitally secure with appropriate safeguards to prevent unauthorized modification, use, release, or transfer in

# Western Lane Fire and EMS Authority

## Policy Manual

### *Body-Worn Cameras*

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accordance with the HIPAA Security Rule (45 CFR 160 et seq.). Contracts with any third-party vendors for the storage of BWC media should include provisions specifying that all BWC media remains the property of the Authority and shall not be used by the vendor for any purpose without explicit approval of the Fire & EMS Chief or the authorized designee.

Members shall not alter, copy, delete, release, or permit access to BWC media other than as permitted in this policy without the express consent of the Fire & EMS Chief or the authorized designee.

BWC media systems should not be accessed using personal devices unless authorized by the Fire & EMS Chief or the authorized designee.

#### 713.7.1 ACCESS AND USE OF BWC MEDIA

BWC media systems shall only be accessed by authorized members using the member's own login credentials and in accordance with the Information Technology Use Policy.

BWC media shall only be accessed and viewed for legitimate authority-related purposes in accordance with the following guidelines:

- (a) BWC media tagged as restricted should only be accessible by those designated by the Fire & EMS Chief or the authorized designee.
- (b) BWC media is not intended to be part of patient care records and should not be viewed by members for purposes of providing patient care or completing reports.
- (c) BWC media may be utilized for a company-level or formal post-incident analysis when approved by the Fire & EMS Chief or the authorized designee.
- (d) A member testifying regarding a authority-related event may review the pertinent BWC media before testifying.
- (e) Supervisors are permitted to access and view BWC media of their subordinates.
  1. Supervisors should review BWC media that is tagged as a significant event or that the supervisor is aware pertains to a significant event.
  2. Supervisors should conduct periodic reviews of their subordinate's BWC media to evaluate the member's performance, verify compliance with authority procedures, and determine the need for additional training. The review should include a variety of event types when possible. Supervisors should review BWC media with the recording member when it would be beneficial to provide guidance or to conduct one-on-one informal training for the member.
  3. Supervisors should conduct periodic reviews of a sample of each subordinate's BWC media to evaluate BWC use and ensure compliance with this policy.
- (f) The Training Coordinator is permitted to access and view BWC media for training purposes.
  1. The Training Coordinator should conduct a quarterly review of a random sampling of BWC media to evaluate authority performance and effectiveness and to identify specific areas where additional training or changes to protocols would be beneficial.

# Western Lane Fire and EMS Authority

## Policy Manual

### *Body-Worn Cameras*

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2. The Training Coordinator may use BWC media for training purposes with the approval of the Fire & EMS Chief or the authorized designee and in accordance with HIPAA. The Training Coordinator should use caution to avoid embarrassing or singling out a member and, to the extent practicable, should seek consent from the members appearing in the BWC media before its use for training. When practicable, sensitive issues depicted in BWC media should be redacted before being used for training.
- (g) The Custodian of Records may access BWC media when necessary to conduct authority-related duties.
- (h) The BWC coordinator may access BWC media and the BWC media system as needed to ensure the system is functioning properly, provide troubleshooting assistance, conduct audits, and fulfill other responsibilities related to their role.

BWC media containing protected health information (PHI) is subject to the HIPAA Privacy Rule and Oregon law and shall only be used or disclosed for permitted purposes unless express written consent has been obtained from the patient (see the Patient Medical Record Security and Privacy Policy) (45 CFR § 164.506(c); ORS 192.558). Members should take reasonable steps (e.g., redaction) to limit the amount of PHI in BWC media to the minimum amount necessary to accomplish the authorized purpose (45 CFR 164.502(b)).

#### **713.7.2 PUBLIC ACCESS**

Unless disclosure is required by law or a court order, BWC media should not be released to the public if it unreasonably violates a person's privacy or sense of dignity or depicts the interior of:

- (a) A private residence.
- (b) A facility that offers health care, mental health or substance abuse treatment, or social services.
- (c) A school building.
- (d) Any other building in which public access is restricted or which implicates heightened security concerns.

Requests for the release of BWC media shall be processed in accordance with the Release of Records and Patient Medical Record Security and Privacy policies. The Custodian of Records should review BWC media before public release.

#### **713.8 RETENTION OF BWC MEDIA**

BWC media should be retained in accordance with state records retention laws.

Unless circumstances justify continued retention, BWC media should be permanently deleted upon the expiration of the retention period in a way that it cannot be retrieved. BWC media shall not otherwise be deleted by any person without the authorization of the Fire & EMS Chief or the authorized designee.

# Western Lane Fire and EMS Authority

## Policy Manual

### *Body-Worn Cameras*

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#### **713.9 FIRE INVESTIGATORS**

Fire investigators are permitted to use BWCs for evidentiary or other investigatory purposes. The following guidelines apply to members serving as fire investigators:

- (a) BWCs should be activated during the performance of fire investigation or law enforcement-related functions.
  - 1. A fire investigator may temporarily mute or deactivate their BWC to protect the privacy of a victim or witness, when an individual wishes to provide information anonymously, when discussing case tactics or strategy, or during private conversations with other members or emergency responders. The reason should be narrated while recording before muting or deactivating. Upon the conclusion of the discussion, the fire investigator should immediately reactivate or unmute the BWC and narrate that the BWC has returned to actively recording.
- (b) Each incident report should reflect either "BWC available" or "BWC unavailable" and should include:
  - 1. The identity of each individual appearing in the BWC media to the extent practicable.
  - 2. An explanation of why BWC media is unavailable for all or part of the event (e.g., malfunction, battery issue, privacy concern).
  - 3. If livestreaming was activated during the event, the reason for livestreaming and the members who participated.
- (c) The fire investigator may review their BWC media for investigation-related purposes and should document in their report if they reviewed BWC media before completing the report.
- (d) BWC media relevant to a criminal prosecution should be exported from the BWC media system and securely transferred to digital evidence storage. Evidentiary BWC media is subject to the same laws, policies, and procedures as all other evidence, including chain of custody, accessibility, and retention periods.

#### **713.10 TRAINING**

The BWC coordinator should ensure that each member issued a BWC receives initial training before use, and periodic refresher training thereafter. Training should include:

- (a) Proper use of the BWC device and accessories.
- (b) When BWC activation is required, permitted, and prohibited.
- (c) How to respond to an individual's request to stop recording.
- (d) Proper use of the BWC media systems, including uploading and tagging procedures.
- (e) Security procedures for BWC media, including appropriate access and use in accordance with HIPAA and other privacy laws.

Members who are not issued a BWC but who have access to BWC media systems shall receive training on the BWC media system, including appropriate access, use, and security procedures.



## SIUSLAW VALLEY FIRE & RESCUE DISTRICT

Report to the Board of Directors  
for the Year Ended June 30, 2025

December 4, 2025



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

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT  
Lane County, Oregon**

**TABLE OF CONTENTS**

June 30, 2025

**INTRODUCTORY SECTION**

Title Page  
Table of Contents

**LETTER SECTION**

Letter of Report Presentation  
Required Communications  
Recently Issued Accounting Standards

**ATTACHMENTS**

Certain Written Communications between Management and Accuity  
Engagement Letter  
Management Representation Letter  
Adjusting Journal Entries



December 4, 2025

Board of Directors  
Siuslaw Valley Fire & Rescue District  
Lane County, Oregon

We are pleased to present this report related to our audit of the modified cash basis financial statements of the governmental activities and each major fund of Siuslaw Valley Fire & Rescue District, Lane County, Oregon, for the year ended June 30, 2025. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

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

Very truly yours,

*Accuity LLC*  
Accuity, LLC  
Certified Public Accountants

Albany, Oregon



Board of Directors  
Siuslaw Valley Fire & Rescue District  
Lane County, Oregon

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Siuslaw Valley Fire & Rescue District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 24, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Siuslaw Valley Fire & Rescue District are described in Note I to the financial statements. One new accounting policy was adopted during the year, Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. The application of existing policies was not changed during the year ended June 30, 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Siuslaw Valley Fire & Rescue District's financial statements relate to the District's IGA for services.

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

#### ***Difficulties Encountered in Performing the Audit***

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

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

#### ***Disagreements with Management***

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

#### ***Management Representations***

We have requested certain written representations from management, which are included in the accompanying letter dated December 4, 2025.

#### ***Management Consultations with Other Independent Accountants***

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

#### ***Other Audit Findings or Issues***

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

#### ***Other Matters***

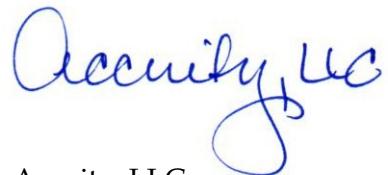
With respect to the supplementary information accompanying the modified cash basis financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting,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

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

Restrictions on Use

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

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is fluid and cursive, with "Accuity" on the top line and "LLC" on the bottom line.

Accuity, LLC  
December 4, 2025

Recently Issued Accounting Standards  
June 30, 2025

## New Pronouncements

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

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

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

GASB Statement No. 103, Financial Reporting Model Improvements – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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



June 24, 2025

Management and Those Charged with Governance  
Siuslaw Valley Fire & Rescue  
2625 US-101  
Florence, OR 97439

We are pleased to confirm our understanding of the services we are to provide to Siuslaw Valley Fire & Rescue for the year ending June 30, 2025.

### **Audit Scope and Objectives**

We will audit the modified cash basis financial statements of the governmental activities and each major fund, and the disclosures, which collectively comprise the basic financial statements of Siuslaw Valley Fire & Rescue as of and for the year ending June 30, 2025.

We have also been engaged to report on supplementary information that accompanies Siuslaw Valley Fire & Rescue's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual -- General Fund and Major Special Revenue Funds, if any
2. Schedules of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual -- Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS, and the Minimum Standards for Audits of Oregon Municipal Corporations, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or



misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures -- Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Preparation of Financial Statements in Accordance with an Other Comprehensive Basis of Accounting: The District lacks personnel with the ability to prepare financial statements in accordance with the modified cash basis of accounting (the accounting method selected by the District).

### **Audit Procedures -- Compliance**

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

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting, with the oversight of those

charged with governance.

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

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

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

## Other Services

We will also assist in preparing the financial statements and related notes of Siuslaw Valley Fire & Rescue in conformity with the modified cash basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

accept responsibility for them.

### **Engagement Administration, Fees, and Other**

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

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

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

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

Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on October 20, 2025, and to issue our report no later than December 31, 2025. If, through no fault of Accuity, LLC, necessary information is not made available in a timely manner, the time limitations herein referenced shall be extended as agreed upon by both parties.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, and travel), will be \$15,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

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

Accuity, LLC does not host any of Siuslaw Valley Fire & Rescue's information. Liscio is used solely to transmit data and is not intended to store your information. Siuslaw Valley Fire & Rescue is solely responsible for downloading any deliverables and other records from Liscio that Siuslaw Valley Fire & Rescue wishes to retain for its own records at the completion of the engagement.

### **Reporting**

We will issue a written report upon completion of our audit of Siuslaw Valley Fire & Rescue's financial statements. Our report will be addressed to management and those charged with governance of Siuslaw Valley Fire & Rescue. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions,



we may decline to express our opinions or withdraw from this engagement.

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

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

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

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

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

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

We appreciate the opportunity to be of service to Siuslaw Valley Fire & Rescue and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign it where indicated below and return it to us.

Very truly yours,

Glen Kearns

Glen Kearns

June 24, 2025

Date

Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Siuslaw Valley Fire & Rescue.

Trish Lutgen

Trish Lutgen

06/25/2025

Date



## Siuslaw Valley Fire and Rescue

2625 Highway 101

Florence, OR 97439-9702  
(541) 997-3212

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

This representation letter is provided in connection with your audit of the modified cash basis financial statements of Siuslaw Valley Fire & Rescue District, which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2025, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 24, 2025, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the District required by the modified cash basis of accounting to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



## Siuslaw Valley Fire and Rescue

2625 Highway 101

Florence, OR 97439-9702  
(541) 997-3212

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

### Information Provided

11. We have provided you with:
  - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.



## Siuslaw Valley Fire and Rescue

2625 Highway 101

Florence, OR 97439-9702  
(541) 997-3212

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

### District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us, if applicable.
21. We have a process to track the status of audit findings and recommendations.



## Siuslaw Valley Fire and Rescue

2625 Highway 101

Florence, OR 97439-9702  
(541) 997-3212

22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if applicable.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.



## Siuslaw Valley Fire and Rescue

2625 Highway 101

Florence, OR 97439-9702  
(541) 997-3212

31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements include all component units, as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
34. The financial statements properly classify all funds and activities.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
42. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
43. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.



## Siuslaw Valley Fire and Rescue

2625 Highway 101

Florence, OR 97439-9702  
(541) 997-3212

44. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. The policy determines the fund balance classifications for financial statement purposes.
45. With respect to the supplementary information:
  - a. We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe this information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Michael Schuck  
Fire Chief

12/4/25  
Date

# SIUSLAW VALLEY FIRE & RESCUE DISTRICT

## Journal Entry

06/30/2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>AJE01</b>					
To restate equity for change to modified cash basis					
10-1245	Cash with County		0.00	7,242.00	
10-1240	Property Tax Receivable		0.00	110,393.00	
10-1301	Prepaid Expenses		0.00	22,720.50	
10-2050	Deferred Revenue		95,990.00	0.00	
10-3500	Fund Balance Unrestricted		44,365.50	0.00	
<b>Total</b>			<b>140,355.50</b>	<b>140,355.50</b>	<b>0.00</b>
<b>AJE02</b>					
To reallocate equity to agree to py financials					
10-3500	Fund Balance Unrestricted		86,774.00	0.00	
10-1010	LGIP 6355		0.00	86,774.00	
45-3205	Retained Earnings		0.00	85,416.00	
45-1052	Property cash		85,416.00	0.00	
30-3100	Capital Reserve		0.00	1,358.00	
30-1052	Equip/Aparat Cap Savings 7216		1,358.00	0.00	
<b>Total</b>			<b>173,548.00</b>	<b>173,548.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>			<b>313,903.50</b>	<b>313,903.50</b>	<b>0.00</b>



**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
Lane County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2025



**SIUSLAW VALLEY FIRE & RESCUE DISTRICT  
Lane County, Oregon**

**DISTRICT OFFICIALS**

June 30, 2025

**BOARD OF DIRECTORS**

Jim Palisi, Vice President  
Florence, Oregon

Laurie Heppel, President  
Eugene, Oregon

David Carrillo  
Florence, Oregon

Tim Mendolia, Secretary/Treasurer  
Florence, Oregon

Keith Stanton  
Florence, Oregon

**FIRE CHIEF AND REGISTERED AGENT**

Michael Schick, Fire and EMS Chief

**ADMINISTRATION**

Rob Chance, Deputy Chief  
Trish Lutgen, Office Manager

**ADMINISTRATIVE OFFICE**

2625 Highway 101  
Florence, Oregon 97439

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**TABLE OF CONTENTS**

June 30, 2025

Page  
Number

**INTRODUCTORY SECTION**

Title Page  
District Officials  
Table of Contents

**FINANCIAL SECTION**

Independent Auditor's Report .....	1-3
 Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position – Modified Cash Basis .....	4
Statement of Activities – Modified Cash Basis .....	5
Fund Financial Statements	
Balance Sheet – Modified Cash Basis – Governmental Funds.....	6
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	7
Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Governmental Funds .....	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	9
Notes to Basic Financial Statements.....	10-22
Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –	
General Fund.....	23
Equipment Fund.....	24
Apparatus Fund.....	25
Property Fund.....	26
 <b>AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS</b>	
Independent Auditor's Report Required by Oregon State Regulations .....	27-28

## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Siuslaw Valley Fire & Rescue District  
Florence, Oregon 97439

### Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Siuslaw Valley Fire & Rescue District, Lane County, Oregon, as of June 30, 2025, and the respective changes in modified cash basis financial position thereof for the year then ended on the 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 Siuslaw Valley Fire & Rescue 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. Siuslaw Valley Fire & Rescue 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 that matter.

### Emphasis of Matter – Change in Accounting Principle

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

## **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Siuslaw Valley Fire & Rescue 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 Siuslaw Valley Fire & Rescue 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 Siuslaw Valley Fire & Rescue 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 Siuslaw Valley Fire & Rescue District, Lane County, Oregon's basic financial statements. The individual fund financial statements and budgetary comparison information, if applicable, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and budgetary comparison information, if applicable, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 4, 2025 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By:   
Glen O. Kearns, CPA

Albany, Oregon  
December 4, 2025

## **BASIC FINANCIAL STATEMENTS**

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**

June 30, 2025

	Governmental Activities
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 1,924,698
Capital assets not being depreciated	271,975
Capital assets being depreciated, net	<u>2,925,426</u>
Total assets	<u>5,122,099</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,197,401
Unrestricted	<u>1,924,698</u>
Total net position	<u>\$ 5,122,099</u>

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

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**

For the Year Ended June 30, 2025

<u>Functions/Programs</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Operating Charges for Services</u>	<u>Capital Grants and Contributions</u>	
	<u>Governmental Activities</u>			
Governmental activities				
Public safety	<u>\$ 3,347,707</u>	<u>\$ 63,682</u>	<u>\$ 308</u>	<u>\$ -</u> <u>(3,283,717)</u>
General revenues				
Property taxes levied for general purposes				3,281,548
Investment earnings				89,992
Gain on sale of assets				20,000
Miscellaneous				4,711
Total general revenues				<u>3,396,251</u>
Change in net position				112,534
Net position - beginning, as restated				<u>5,009,565</u>
Net position - ending				<u>\$ 5,122,099</u>

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

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**BALANCE SHEET - MODIFIED CASH BASIS**

**GOVERNMENTAL FUNDS**

June 30, 2025

	General Fund	Equipment Fund	Apparatus Fund	Property Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 627,657	\$ 560,456	\$ 50,000	\$ 686,585	\$ 1,924,698
<b>FUND BALANCES</b>					
Committed to capital needs	\$ -	\$ 560,456	\$ 50,000	\$ 686,585	\$ 1,297,041
Assigned to PERS UAL costs	150,550	-	-	-	150,550
Unassigned	<u>477,107</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>477,107</u>
Total fund balances	<u>\$ 627,657</u>	<u>\$ 560,456</u>	<u>\$ 50,000</u>	<u>\$ 686,585</u>	<u>\$ 1,924,698</u>

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

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

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

June 30, 2025

<b>Total fund balances</b>	<b>\$ 1,924,698</b>
----------------------------	---------------------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Cost	7,612,923
Accumulated depreciation	<u>(4,415,522)</u>
	<u>3,197,401</u>

<b>Net position of governmental activities</b>	<b><u>\$ 5,122,099</u></b>
--	----------------------------

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

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

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

**GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2025

	General Fund	Equipment Fund	Apparatus Fund	Property Fund	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 3,281,548	\$ -	\$ -	\$ -	\$ 3,281,548
Reimbursements	1,493	-	-	-	1,493
Investment earnings	78,945	7,892	-	3,155	89,992
Contract services	62,189	-	-	-	62,189
Grants and contributions	308	-	-	-	308
Miscellaneous	4,711	-	-	-	4,711
Total revenues	<u>3,429,194</u>	<u>7,892</u>	<u>-</u>	<u>3,155</u>	<u>3,440,241</u>
<b>EXPENDITURES</b>					
Current					
Fire Operations	3,076,989	-	-	-	3,076,989
Capital outlay	9,955	-	-	-	9,955
Total expenditures	<u>3,086,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,086,944</u>
Excess (deficiency) of revenues over (under) expenditures	342,250	7,892	-	3,155	353,297
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of assets	20,000	-	-	-	20,000
Transfers in	-	50,000	50,000	132,000	232,000
Transfers out	(232,000)	-	-	-	(232,000)
Total other financing sources (uses)	<u>(212,000)</u>	<u>50,000</u>	<u>50,000</u>	<u>132,000</u>	<u>20,000</u>
Net change in fund balance	130,250	57,892	50,000	135,155	373,297
Fund balances - beginning, as restated	<u>497,407</u>	<u>502,564</u>	<u>-</u>	<u>551,430</u>	<u>1,551,401</u>
Fund balances - ending	<u>\$ 627,657</u>	<u>\$ 560,456</u>	<u>\$ 50,000</u>	<u>\$ 686,585</u>	<u>\$ 1,924,698</u>

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

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

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

For the Year Ended June 30, 2025

<b>Net change in fund balances</b>	<b>\$ 373,297</b>
------------------------------------	-------------------

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 cost of these assets is allocated over their estimated useful lives and are reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Depreciation expense recorded in the current year	<u>(260,763)</u>	<u>(260,763)</u>
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<b>Change in net position</b>	<b><u>\$ 112,534</u></b>
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The accompanying notes are an integral part of these financial statements.

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Description of Government-Wide Financial Statements**

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

**B. Reporting Entity**

Siuslaw Valley Fire & Rescue District provides all-hazards emergency response to roughly 24,016 people over 100 square miles from eight stations. The majority of the District's firefighters are paid personnel; who are supported by volunteers. The District proudly serves the community and visitors through safe, efficient, and effective delivery of emergency services supported by aggressive fire prevention and public education. Siuslaw Valley Fire & Rescue District is governed by a five-member board elected by the residents of the District's service area.

**C. Basis of Presentation - Government-Wide Financial Statements**

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

**D. Basis of Presentation - Fund Financial Statements**

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

The District reports the following major governmental funds:

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

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**Capital Projects Funds**

*Equipment Fund* – The Equipment Fund is used to accumulate funds for the future replacement of the District's equipment. Primary revenues are transfers from other funds.

*Apparatus Fund* – The Apparatus Fund is used to accumulate funds for the future replacement of the District's apparatus. Primary revenues are transfers from other funds.

*Property Fund* – The Property Fund is used to accumulate funds for the future improvement of the District's facilities. Primary revenues are transfers from other funds.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in 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. 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 governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources. In the government-wide financial statements and the fund financial statements, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, fund balance/net position, revenues, and expenditures when they result from cash transactions, with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

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

**F. Budgetary Information**

**1. Budgetary Basis of Accounting**

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

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

The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, and contingency for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. The board of directors may adopt supplemental budgets less than 10% of a fund's original budget 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 three 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 and three supplemental budgets.

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**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 \$5,000 for personal property, \$25,000 for real property 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.

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

<u>Assets</u>	<u>Years</u>
Equipment	5-15
Apparatus and vehicles	5-25
Buildings	30-50

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**4. Net Position Flow Assumption**

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

**5. Fund Balance Flow Assumption**

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

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

**6. Fund Balance Policies**

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the government 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 government for specific purposes but do not meet the criteria to be classified as committed. The board of directors (board) has by resolution authorized the Fire Chief to assign fund balance. The board may also 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 remove or revise a commitment.

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

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

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

**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.

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**2. Property Taxes**

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

**I. Use of Estimates**

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

**II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. Deposits and Investments**

Siuslaw Valley Fire & Rescue District maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. The District participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

The State's investment policies are governed by the 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 Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments.

The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

**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.

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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; and,
- *Level 3* – Unobservable inputs.

The LGIP investments are not required to be categorized under the fair value hierarchy. The fair value of the District's position in 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 board may authorize the investment or reinvestment of funds that are not immediately needed for operations of the District. Such investments will comply with state law and Oregon Administrative Rules.

**Investments**

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

	<u>Credit Quality</u>	<u>Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	\$	744,293

**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.

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**Custodial Credit Risk – Investments**

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

**Custodial Credit Risk – Deposits**

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

Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. 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 a noninterest-bearing account at Oregon Pacific Bank, for which the District had deposits of \$250,000 insured by the FDIC and \$930,405 collateralized by the PFCP at June 30, 2025.

**Deposits**

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

Checking accounts	\$ 1,180,405
Investments	<u>744,293</u>
 Total deposits	 <u>\$ 1,924,698</u>

Cash by fund:

Governmental activities - unrestricted	
General Fund	\$ 627,657
Equipment Fund	560,456
Apparatus Fund	50,000
Property Fund	<u>686,585</u>
 Total cash and investments	 <u>\$ 1,924,698</u>

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**B. Capital Assets**

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

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 271,975	\$ -	\$ -	\$ 271,975
Capital assets being depreciated				
Buildings	2,598,190	-	-	2,598,190
Apparatus and vehicles	3,679,103	-	-	3,679,103
Equipment	1,063,655	-	-	1,063,655
Total capital assets being depreciated	7,340,948	-	-	7,340,948
Less accumulated depreciation for				
Buildings	(1,413,874)	(75,601)	-	(1,489,475)
Apparatus and vehicles	(1,861,137)	(141,777)	-	(2,002,914)
Equipment	(879,748)	(43,385)	-	(923,133)
Total accumulated depreciation	(4,154,759)	(260,763)	-	(4,415,522)
Total capital assets being depreciated, net	3,186,189	(260,763)	-	2,925,426
Governmental activities capital assets, net	<u>\$ 3,458,164</u>	<u>\$ (260,763)</u>	<u>\$ -</u>	<u>\$ 3,197,401</u>

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 271,975	\$ -	\$ 271,975
Buildings	2,598,190	(1,489,475)	1,108,715
Apparatus and vehicles	3,679,103	(2,002,914)	1,676,189
Equipment	1,063,655	(923,133)	140,522
Total capital assets	<u>\$ 7,612,923</u>	<u>\$ (4,415,522)</u>	<u>\$ 3,197,401</u>

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

Governmental activities	
Public safety	<u>\$ 260,763</u>

**C. Transfers**

The following is a summary of transfers for the year ended June 30, 2025:

	Transfers in:			<u>Total</u>
	Equipment Fund	Apparatus Fund	Property Fund	
Transfers out:				
General Fund	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 132,000</u>	<u>\$ 232,000</u>

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

**III. 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 were no insurance settlements exceeding insurance coverage in any of the past three years.

**B. Commitments and Contingencies – Intergovernmental Agreement**

On August 22, 2019, Siuslaw Valley Fire & Rescue District and Western Lane Ambulance District entered into an IGA under ORS 190.003-190.030 to create by intergovernmental agreement a new entity “Western Lane Fire and EMS Authority.”

The effective date is October 1, 2019. The public purpose is to create one governmental entity which will effectively service both Districts’ service areas. In doing so, the Authority will provide increased efficiency in the provision of fire and emergency services to both communities and “avoid the supplication of overhead expenses, better utilize equipment and resources, and more effectively assign and train personnel.”

Siuslaw Valley Fire & Rescue District paid the Authority \$3,015,000 during the year ended June 30, 2025.

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**C. Restatement**

The District's previously issued financial statements have been restated as follows:

<u>Government-Wide Basis</u>	<u>Governmental Activities</u>
Net position - beginning, as originally reported	\$ 5,395,175
To restate to modified cash basis	(140,377)
To restate capital assets for items donated to ODOT	<u>(245,233)</u>
Net position - beginning, as restated	<u>\$ 5,009,565</u>

<u>Report and Budget Basis</u>	<u>General Fund</u>
Fund balance - beginning, as originally reported	\$ 541,772
To restate to modified cash basis	<u>(44,365)</u>
Fund balance - beginning, as restated	<u>\$ 497,407</u>

**D. New Pronouncements**

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

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

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

GASB Statement No. 103, Financial Reporting Model Improvements – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

**E. Subsequent Events**

Management has evaluated subsequent events through December 4, 2025, which was the date that the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

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

**GENERAL FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Modified Cash Basis
<b>REVENUES</b>						
Property taxes	\$ 3,219,502	\$ 3,219,502	\$ 62,046	\$ 3,281,548	\$ -	\$ 3,281,548
Reimbursements	1,000	1,000	493	1,493	-	1,493
Investment income	40,000	40,000	38,945	78,945	-	78,945
Contract services	61,689	61,689	500	62,189	-	62,189
Grants and contributions	-	-	308	308	-	308
Miscellaneous	1,000	1,000	3,711	4,711	-	4,711
Total revenues	<u>3,323,191</u>	<u>3,323,191</u>	<u>106,003</u>	<u>3,429,194</u>	<u>-</u>	<u>3,429,194</u>
<b>EXPENDITURES</b>						
Current						
Materials and services	60,450	63,450	(1,461)	61,989	3,015,000	3,076,989
Capital outlay	15,000	15,000	(5,045)	9,955	-	9,955
Contingency	100,000	90,900	(90,900)	-	-	-
Total expenditures	<u>175,450</u>	<u>169,350</u>	<u>(97,406)</u>	<u>71,944</u>	<u>3,015,000</u>	<u>3,086,944</u>
Excess (deficiency) of revenues over (under) expenditures	3,147,741	3,153,841	203,409	3,357,250	(3,015,000)	342,250
<b>OTHER FINANCING</b>						
<b>SOURCES (USES)</b>						
Sale of assets	-	-	20,000	20,000	-	20,000
Special payments and transfers	<u>(3,247,388)</u>	<u>(3,253,488)</u>	<u>(6,488)</u>	<u>(3,247,000)</u>	<u>3,015,000</u>	<u>(232,000)</u>
Total other financing sources (uses)	<u>(3,247,388)</u>	<u>(3,253,488)</u>	<u>13,512</u>	<u>(3,227,000)</u>	<u>3,015,000</u>	<u>(212,000)</u>
Net change in fund balance	(99,647)	(99,647)	216,921	130,250	-	130,250
Fund balance - beginning, as restated	<u>400,197</u>	<u>400,197</u>	<u>97,210</u>	<u>497,407</u>	<u>-</u>	<u>497,407</u>
Fund balance - ending	<u>\$ 300,550</u>	<u>\$ 300,550</u>	<u>\$ 314,131</u>	<u>\$ 627,657</u>	<u>\$ -</u>	<u>\$ 627,657</u>

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

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

**EQUIPMENT FUND**

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	<u>Actual</u> <u>Budget</u> <u>Basis</u>
<b>REVENUES</b>			
Investment income	\$ 5,000	\$ 2,892	\$ 7,892
<b>EXPENDITURES</b>			
Capital outlay	<u>450,000</u>	<u>(450,000)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(445,000)	452,892	7,892
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(395,000)	452,892	57,892
Fund balance - beginning	<u>501,921</u>	<u>643</u>	<u>502,564</u>
Fund balance - ending	<u>\$ 106,921</u>	<u>\$ 453,535</u>	<u>\$ 560,456</u>

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

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

**APPARATUS FUND**

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
<b>REVENUES</b>	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>	- -	- -	- -
Excess (deficiency) of revenues over (under) expenditures	- -	- -	- -
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>50,000</u>	- -	<u>50,000</u>
Net change in fund balance	50,000	- -	50,000
Fund balance - beginning	- -	- -	- -
Fund balance - ending	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>

**SIUSLAW VALLEY FIRE & RESCUE DISTRICT**  
**Lane County, Oregon**

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

**PROPERTY FUND**

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
<b>REVENUES</b>			
Investment income	\$ 5,000	\$ (1,845)	\$ 3,155
<b>EXPENDITURES</b>			
Excess (deficiency) of revenues over (under) expenditures	5,000	(1,845)	3,155
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>132,000</u>	-	<u>132,000</u>
Net change in fund balance	137,000	(1,845)	135,155
Fund balance - beginning	<u>462,586</u>	<u>88,844</u>	<u>551,430</u>
Fund balance - ending	<u>\$ 599,586</u>	<u>\$ 86,999</u>	<u>\$ 686,585</u>

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



## INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors  
Siuslaw Valley Fire & Rescue District  
Florence, Oregon 97439

We have audited the basic financial statements of Siuslaw Valley Fire & Rescue District as of and for the year ended June 30, 2025, and have issued our report thereon December 4, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **Compliance**

As part of obtaining reasonable assurance about whether Siuslaw Valley Fire & Rescue 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)**

**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 District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

## **OAR 162-010-0230 Internal Control**

In planning and performing our audit, we considered Siuslaw Valley Fire & Rescue 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 Siuslaw Valley Fire & Rescue District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Siuslaw Valley Fire & Rescue District's internal control over financial reporting.

This report is intended solely for the information and use of the board of directors and management of Siuslaw Valley Fire & Rescue 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*  
Accuity, LLC  
December 4, 2025



## WESTERN LANE AMBULANCE DISTRICT

Report to the Board of Directors  
for the Year Ended June 30, 2025

December 4, 2025



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

**WESTERN LANE AMBULANCE DISTRICT  
Lane County, Oregon**

**TABLE OF CONTENTS**

June 30, 2025

**INTRODUCTORY SECTION**

Title Page  
Table of Contents

**LETTER SECTION**

Letter of Report Presentation  
Required Communications  
Recently Issued Accounting Standards

**ATTACHMENTS**

Certain Written Communications between Management and Accuity  
Engagement Letter  
Management Representation Letter  
Adjusting Journal Entries



December 4, 2025

Board of Directors  
Western Lane Ambulance District  
Lane County, Oregon

We are pleased to present this report related to our audit of the modified cash basis financial statements of the governmental activities and each major fund of Western Lane Ambulance District, Lane County, Oregon, for the year ended June 30, 2025. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

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

Very truly yours,

*Accuity LLC*  
Accuity, LLC  
Certified Public Accountants

Albany, Oregon



Board of Directors  
Western Lane Ambulance District  
Lane County, Oregon

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Western Lane Ambulance District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 24, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Western Lane Ambulance District are described in Note I to the financial statements. One new accounting policy was adopted during the year, Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. The application of existing policies was not changed during the year ended June 30, 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Western Lane Ambulance District's financial statements relate to the intergovernmental agreements.

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

#### ***Difficulties Encountered in Performing the Audit***

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

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

#### ***Disagreements with Management***

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

#### ***Management Representations***

We have requested certain written representations from management, which are included in the accompanying letter dated December 4, 2025.

#### ***Management Consultations with Other Independent Accountants***

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

#### ***Other Audit Findings or Issues***

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

#### ***Other Matters***

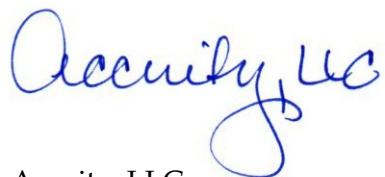
With respect to the supplementary information accompanying the modified cash basis financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting,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

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

Restrictions on Use

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

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is fluid and cursive, with "Accuity" on the top line and "LLC" on the bottom line.

Accuity, LLC  
December 4, 2025

**Recently Issued Accounting Standards**  
**June 30, 2025**

**New Pronouncements**

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

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

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

GASB Statement No. 103, Financial Reporting Model Improvements – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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

June 25, 2025

Management and Those Charged with Governance  
Western Lane Ambulance District  
2625 US-101  
Florence, OR 97439

We are pleased to confirm our understanding of the services we are to provide to Western Lane Ambulance District for the year ending June 30, 2025.

### **Audit Scope and Objectives**

We will audit the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Western Lane Ambulance District as of and for the year ending June 30, 2025.

We have also been engaged to report on supplementary information that accompanies Western Lane Ambulance District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole:

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS, and the Minimum Standards for Audits of Oregon Municipal Corporations, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws

or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures -- Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Preparation of Financial Statements in Accordance with an Other Comprehensive Basis of Accounting: The District lacks personnel with the ability to prepare financial statements in accordance with the modified cash basis of accounting (the accounting method selected by the District).

### **Audit Procedures -- Compliance**

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

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing

activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting, with the oversight of those charged with governance.

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

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

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

## Other Services

We will also assist in preparing the financial statements and related notes of Western Lane Ambulance District in conformity with the modified cash basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other



nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

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

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

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

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

Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on October 20, 2025, and to issue our report no later than December 31, 2025. If, through no fault of Accuity, LLC, necessary information is not made available in a timely manner, the time limitations herein referenced shall be extended as agreed upon by both parties.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, and travel), will be \$10,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

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

Accuity, LLC does not host any of Western Lane Ambulance District's information. Liscio is used solely to transmit data and is not intended to store your information. Western Lane Ambulance District is solely responsible for downloading any deliverables and other records from Liscio that Western Lane Ambulance District wishes to retain for its own records at the completion of the engagement.

### **Reporting**

We will issue a written report upon completion of our audit of Western Lane Ambulance District's financial statements. Our report will be addressed to management and those charged with governance of Western Lane Ambulance District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our



auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

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

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

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

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

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

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

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

Very truly yours,

Glen Kearns

Glen Kearns

June 25, 2025

Date

Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Western Lane Ambulance District.

Trish Lutgen

Trish Lutgen

06/25/2025

Date



## Western Lane Ambulance District

2625 Highway 101  
410 9th Street

**Florence, OR 97439-9702**  
**(541) 997-9614**

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

This representation letter is provided in connection with your audit of the modified cash basis financial statements of Western Lane Ambulance District, which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2025, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 24, 2025, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the District required by the modified cash basis of accounting to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



## Western Lane Ambulance District

2625 Highway 101  
410 9th Street

**Florence, OR 97439-9702**  
**(541) 997-9614**

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

### Information Provided

11. We have provided you with:
  - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.



## Western Lane Ambulance District

2625 Highway 101  
410 9th Street

**Florence, OR 97439-9702**  
**(541) 997-9614**

- d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
- 15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

### District-Specific

- 19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us, if applicable.
- 21. We have a process to track the status of audit findings and recommendations.



## Western Lane Ambulance District

2625 Highway 101  
410 9<sup>th</sup> Street

**Florence, OR 97439-9702**  
**(541) 997-9614**

22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if applicable.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.



## Western Lane Ambulance District

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31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements include all component units, as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
34. The financial statements properly classify all funds and activities.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
42. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
43. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.



## Western Lane Ambulance District

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44. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. The policy determines the fund balance classifications for financial statement purposes.
45. With respect to the supplementary information:
  - a. We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe this information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

*Michael Schuck*

---

Fire Chief

*12/4/25*

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Date

# WESTERN LANE AMBULANCE DISTRICT

## Journal Entry

06/30/2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
<b>AJE01</b>					
To adjust equity to match PY FS					
10-1200	Accounts Receivable		2,776.32	0.00	
10-3205	Fund Balance Unrestricted		0.00	2,776.32	
<b>Total</b>			<b>2,776.32</b>	<b>2,776.32</b>	<b>0.00</b>
<b>AJE02</b>					
To restate equity for move to modified cash basis					
10-1200	Accounts Receivable		0.00	8,005.32	
10-1204	Grant Receivable		0.00	50,000.46	
10-1245	Cash with County		0.00	3,391.00	
10-1201	Patient Accounts Receivable		0.00	1,251,369.36	
10-1202	Allowance for Bad Debt		191,055.67	0.00	
10-1203	Allowance for Contractual Adjust		488,034.05	0.00	
10-1240	Property Tax Receivable		0.00	66,336.00	
10-1302	Prepaid Health Insurance		0.00	12,774.49	
10-2050	MIH Deferred Revenue		53,277.00	0.00	
10-3205	Fund Balance Unrestricted		659,509.91	0.00	
<b>Total</b>			<b>1,391,876.63</b>	<b>1,391,876.63</b>	<b>0.00</b>
<b>AJE03</b>					
To balance equity between funds					
10-1010	WLAD LGIP 6353		0.00	358,140.00	
20-1030	LifeMed Cash 9411		359,939.04	0.00	
33-1090	Equipment Reserve Cash		0.00	1,799.04	
10-3205	Fund Balance Unrestricted		358,140.00	0.00	
20-3020	LifeMed Fund Balance		0.00	359,939.04	
33-3030	Equipment Reserve Fund		1,799.04	0.00	
<b>Total</b>			<b>719,878.08</b>	<b>719,878.08</b>	<b>0.00</b>
<b>AJE04</b>					
To remove AR balances					
10-1201	Patient Accounts Receivable		45,588.29	0.00	
10-1202	Allowance for Bad Debt		0.00	11,852.96	
10-1203	Allowance for Contractual Adjust		0.00	17,779.42	
10-4199	Allowance for Contractual Adjustment		0.00	15,955.91	
20-4435	LifeMed Subscriptions		2,100.00	0.00	
20-1200	Accounts Receivable		0.00	2,100.00	
<b>Total</b>			<b>47,688.29</b>	<b>47,688.29</b>	<b>13,855.91</b>
<b>AJE05</b>					
To reverse grant transactions that belong to WLFEA					
10-4300	Grant Income		296,250.00	0.00	
10-9010	Transfer Out		0.00	296,250.00	
<b>Total</b>			<b>296,250.00</b>	<b>296,250.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>					
			<b>2,458,469.32</b>	<b>2,458,469.32</b>	<b>13,855.91</b>



**WESTERN LANE AMBULANCE DISTRICT**  
Lane County, Oregon

**ANNUAL FINANCIAL REPORT**

June 30, 2025



**WESTERN LANE AMBULANCE DISTRICT  
Lane County, Oregon**

**DISTRICT OFFICIALS**

June 30, 2025

**BOARD OF DIRECTORS**

Cindy Russell, President  
Florence, Oregon

Vanessa Buss  
Florence, Oregon

Adam Holbrook, Vice President  
Florence, Oregon

Linda Stent, Secretary/Treasurer  
Florence, Oregon

Mike Webb  
Florence, Oregon

**ADMINISTRATION**

Michael Schick, Fire and EMS Chief and Registered Agent  
Rob Chance, Deputy Chief  
Trish Lutgen, Office Manager

**ADMINISTRATIVE OFFICE**

2625 Highway 101  
Florence, Oregon 97439

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**TABLE OF CONTENTS**

June 30, 2025

Page  
Number

**INTRODUCTORY SECTION**

Title Page  
District Officials  
Table of Contents

**FINANCIAL SECTION**

Independent Auditor's Report .....	1-3
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position – Modified Cash Basis .....	4
Statement of Activities – Modified Cash Basis .....	5
Fund Financial Statements	
Balance Sheet – Modified Cash Basis – Governmental Funds.....	6
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	7
Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis – Governmental Funds .....	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	9
Notes to Basic Financial Statements.....	10-22
Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –	
General Fund.....	23
LifeMed Fund.....	24
Capital Equipment Reserve Fund .....	25

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

Independent Auditor's Report Required by Oregon State Regulations .....	26-27
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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Western Lane Ambulance District  
Florence, Oregon 97439

### Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Western Lane Ambulance District, Lane County, Oregon, as of June 30, 2025, and the respective changes in modified cash basis financial position thereof for the year then ended on the 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 Western Lane Ambulance 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. Western Lane Ambulance 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 that matter.

### Emphasis of Matter – Change in Accounting Principle

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

## **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Lane Ambulance 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 Western Lane Ambulance 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 Western Lane Ambulance 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 Western Lane Ambulance District, Lane County, Oregon's basic financial statements. The individual fund financial statements and budgetary comparison information, if applicable, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and budgetary comparison information, if applicable, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Report on Other Legal and Regulatory Requirements**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 4, 2025 on our tests of the District's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By:   
Glen O. Kearns, CPA

Albany, Oregon  
December 4, 2025

## **BASIC FINANCIAL STATEMENTS**

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**

June 30, 2025

	Governmental Activities
<b>ASSETS</b>	
Current assets	
Cash and cash equivalents	\$ 1,031,136
Restricted cash	498,334
Land held for sale	350,000
Capital assets being depreciated, net	<u>977,905</u>
Total assets	<u>2,857,375</u>
<b>NET POSITION</b>	
Net investment in capital assets	977,905
Restricted for uninsured claims	498,334
Unrestricted	<u>1,381,136</u>
Total net position	<u>\$ 2,857,375</u>

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

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**

For the Year Ended June 30, 2025

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities					
EMS Operations	\$ 3,987,563	\$ 2,690,290	\$ 55,000	\$ -	(1,242,273)
Administration	66,054	-	-	-	(66,054)
LifeMed	18,705	-	-	-	(18,705)
Unallocated depreciation	<u>247,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(247,875)</u>
Total governmental activities	<u>\$ 4,320,197</u>	<u>\$ 2,690,290</u>	<u>\$ 55,000</u>	<u>\$ -</u>	<u>(1,574,907)</u>
General revenues					
Property taxes levied for general purposes					1,936,888
Investment earnings					80,835
Miscellaneous					30
					<u>2,017,753</u>
Change in net position					442,846
Net position - beginning, as restated					<u>2,414,529</u>
Net position - ending					<u>\$ 2,857,375</u>

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

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**BALANCE SHEET - MODIFIED CASH BASIS**

**GOVERNMENTAL FUNDS**

June 30, 2025

	General Fund	LifeMed Fund	Capital Equipment Reserve Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 736,789	\$ 498,334	\$ 294,347	<u>\$ 1,529,470</u>
<b>Fund balances</b>				
Restricted for uninsured claims	\$ -	\$ 498,334	\$ -	\$ 498,334
Committed to capital needs	- -	- -	294,347	294,347
Assigned to PERS UAL	59,221	- -	- -	59,221
Unassigned	<u>677,568</u>	<u>- -</u>	<u>- -</u>	<u>677,568</u>
Total fund balances	<u>\$ 736,789</u>	<u>\$ 498,334</u>	<u>\$ 294,347</u>	<u>\$ 1,529,470</u>

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

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

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

June 30, 2025

<b>Total fund balances</b>	\$ 1,529,470
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Land held for sale	350,000
Cost	2,830,719
Accumulated depreciation	<u>(1,852,814)</u> <u>1,327,905</u>
<b>Net position of governmental activities</b>	<u>\$ 2,857,375</u>

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

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

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

**GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2025

	<u>General Fund</u>	<u>LifeMed Fund</u>	<u>Capital Equipment Reserve Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>				
Property taxes	\$ 1,936,888	\$ -	\$ -	\$ 1,936,888
Charges for services	2,565,213	125,077	-	2,690,290
Investment earnings	78,857	16	1,962	80,835
Grants and contributions	55,000	-	-	55,000
Miscellaneous	30	-	-	30
 Total revenues	 4,635,988	 125,093	 1,962	 4,763,043
<b>EXPENDITURES</b>				
Current				
EMS operations	4,020,817	18,705	-	4,039,522
Capital outlay	93,256	-	-	93,256
 Total expenditures	 4,114,073	 18,705	 -	 4,132,778
 Excess (deficiency) of revenues over (under) expenditures	 521,915	 106,388	 1,962	 630,265
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	140,000	-	100,000	240,000
Transfers out	(100,000)	(140,000)	-	(240,000)
 Total other financing sources (uses)	 40,000	 (140,000)	 100,000	 -
 Net change in fund balance	 561,915	 (33,612)	 101,962	 630,265
 Fund balances - beginning, as restated	 174,874	 531,946	 192,385	 899,205
 Fund balances - ending	 \$ 736,789	 \$ 498,334	 \$ 294,347	 \$ 1,529,470

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

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

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

For the Year Ended June 30, 2025

<b>Net change in fund balances</b>	\$ 630,265
------------------------------------	------------

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 cost of these assets is 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	82,804
Disposals, net	(22,348)
Depreciation expense recorded in the current year	<u>(247,875)</u>
	<u>(187,419)</u>
<b>Change in net position</b>	<u><b>\$ 442,846</b></u>

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

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Description of Government-Wide Financial Statements**

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

**B. Reporting Entity**

Since 1976, Western Lane Ambulance District has provided emergency medical services to the citizens and visitors of Western Lane County – an area encompassing approximately 564 square miles and an estimated population of 29,848, of cities, towns, forests, beaches, sand dunes and other interesting and sometimes challenging terrain. Western Lane Ambulance provides a critical care advanced life support unit with specially trained critical care paramedics to transfer patients from Peace Harbor Hospital to larger regional medical centers. Western Lane Ambulance District is governed by a five-member board elected by the residents of the District's service area.

**C. Basis of Presentation - Government-Wide Financial Statements**

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

**D. Basis of Presentation - Fund Financial Statements**

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

The District reports the following major governmental funds:

General Fund – The General Fund accounts for all financial resources of the District. The primary sources of revenue are property taxes, investment earnings, and reimbursements. Primary expenditures are for emergency medical services.

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

LifeMed Fund - The LifeMed Fund accounts for revenues and expenditures associated with the LifeMed membership campaign and CPR training/certification program. LifeMed revenues are used to cover uninsured ambulance service costs of LifeMed members. Primary revenues are charges for services.

Capital Equipment Reserve Fund - The Capital Equipment Reserve Fund is used to accumulate funds for the future replacement of the District's facilities and equipment. Primary revenues are transfers from other funds.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in 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. 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 governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

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

**F. Budgetary Information**

**1. Budgetary Basis of Accounting**

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

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

The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, and contingency for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. The board of directors may adopt supplemental budgets less than 10% of a fund's original budget 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 two 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 and two supplemental budgets.

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**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 \$5,000 for personal property, \$25,000 for real property 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.

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

<u>Assets</u>	<u>Years</u>
Equipment	3-10
Buildings	7-40

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**4. Net Position Flow Assumption**

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

**5. Fund Balance Flow Assumption**

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

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

**6. Fund Balance Policies**

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the government 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 government for specific purposes but do not meet the criteria to be classified as committed. The board of directors (board) has by resolution authorized the Fire Chief to assign fund balance. The board may also 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 remove or revise a commitment.

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

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

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

**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.

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**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**

Western Lane Ambulance District maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. The District participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

The State's investment policies are governed by the 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 Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments.

The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

**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.

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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; and,
- *Level 3* – Unobservable inputs.

The LGIP investments are not required to be categorized under the fair value hierarchy. The fair value of the District's position in 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 board may authorize the investment or reinvestment of funds that are not immediately needed for operations of the District. Such investments will comply with state law and Oregon Administrative Rules.

**Investments**

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

	<u>Credit Quality</u>	<u>Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	\$ 1,040,753	

**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.

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**Custodial Credit Risk - Investments**

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

**Custodial Credit Risk - Deposits**

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

Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. 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 a noninterest-bearing account at Oregon Pacific Bank, for which the District had deposits of \$250,000 insured by the FDIC and \$239,301 collateralized by the PFCP at June 30, 2025.

**Deposits**

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

Petty cash	\$ 400
Checking accounts	488,317
Investments	<u>1,040,753</u>
Total deposits	<u><u>\$ 1,529,470</u></u>

Cash by fund:

Governmental activities - unrestricted	
General Fund	\$ 736,789
Capital Equipment Reserve Fund	<u>294,347</u>
Sub-total unrestricted	<u>1,031,136</u>
Governmental activities - restricted	
LifeMed Fund	<u>498,334</u>
Total cash and investments	<u><u>\$ 1,529,470</u></u>

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**B. Capital Assets**

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

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets being depreciated				
Buildings	\$ 581,491	\$ -	\$ -	\$ 581,491
Equipment	<u>2,571,350</u>	<u>82,804</u>	<u>(404,926)</u>	<u>2,249,228</u>
Total capital assets being depreciated	<u>3,152,841</u>	<u>82,804</u>	<u>(404,926)</u>	<u>2,830,719</u>
Less accumulated depreciation for				
Buildings	(404,122)	(17,287)	-	(421,409)
Equipment	<u>(1,583,395)</u>	<u>(230,588)</u>	<u>382,578</u>	<u>(1,431,405)</u>
Total accumulated depreciation	<u>(1,987,517)</u>	<u>(247,875)</u>	<u>382,578</u>	<u>(1,852,814)</u>
Total capital assets being depreciated, net	<u>1,165,324</u>	<u>(165,071)</u>	<u>(22,348)</u>	<u>977,905</u>
Governmental activities capital assets, net	<u><u>\$ 1,165,324</u></u>	<u><u>\$ (165,071)</u></u>	<u><u>\$ (22,348)</u></u>	<u><u>\$ 977,905</u></u>

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Buildings	\$ 581,491	\$ (421,409)	\$ 160,082
Equipment	<u>2,249,228</u>	<u>(1,431,405)</u>	<u>817,823</u>
Total capital assets	<u><u>\$ 2,830,719</u></u>	<u><u>\$ (1,852,814)</u></u>	<u><u>\$ 977,905</u></u>

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

Governmental activities	
Unallocated depreciation	<u><u>\$ 247,875</u></u>

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**C. Transfers**

The following is a summary of transfers for the year ended June 30, 2025:

	Transfers in:		
	General Fund	Capital Equipment Reserve Fund	Total Governmental Funds
<b>Transfers out:</b>			
General Fund	\$ -	\$ 100,000	\$ 100,000
LifeMed Fund	<u>140,000</u>	-	<u>140,000</u>
<b>Totals</b>	<b><u>\$ 140,000</u></b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 240,000</u></b>

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

**III. 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 were no insurance settlements exceeding insurance coverage in any of the past three years.

**B. Commitments and Contingencies – Intergovernmental Agreement**

On August 22, 2019, Western Lane Ambulance District and Western Lane Ambulance District entered into an IGA under ORS 190.003-190.030 to create by intergovernmental agreement a new entity “Western Lane Fire and EMS Authority.”

The effective date is October 1, 2019. The public purpose is to create one governmental entity which will effectively service both Districts’ service areas. In doing so, the Authority will provide increased efficiency in the provision of fire and emergency services to both communities and “avoid the supplication of overhead expenses, better utilize equipment and resources, and more effectively assign and train personnel.”

Western Lane Ambulance District paid the Authority \$4,416,250 during the year ended June 30, 2025.

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

**C. Restatement**

The District's previously issued financial statements have been restated as follows:

<u>Government-Wide Statements</u>	<u>Governmental Activities</u>
Net position - beginning, as originally reported	\$ 3,116,740
To record capital asset from prior year	10,576
To restate to modified cash basis	<u>(712,786)</u>
Net position - beginning, as restated	<u>\$ 2,414,530</u>
<u>Report and Budget Statements</u>	<u>General Fund</u>
Fund Balance - beginning, as originally reported	\$ 834,384
To restate to modified cash basis	<u>(659,510)</u>
Fund balance - beginning, as restated	<u>\$ 174,874</u>

**D. New Pronouncements**

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

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

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

GASB Statement No. 103, Financial Reporting Model Improvements – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

**E. Subsequent Events**

Management has evaluated subsequent events through December 4, 2025, which was the date that the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

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

**GENERAL FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Modified Cash Basis
<b>REVENUES</b>						
Property taxes	\$ 1,873,861	\$ 1,873,861	\$ 63,027	\$ 1,936,888	\$ -	\$ 1,936,888
Charges for services	2,110,792	2,110,792	454,421	2,565,213	-	2,565,213
Investment earnings	40,000	40,000	38,857	78,857	-	78,857
Grants and contributions	50,000	82,080	(27,080)	55,000	-	55,000
Miscellaneous	10,000	10,000	(9,970)	30	-	30
Total revenues	<u>4,084,653</u>	<u>4,116,733</u>	<u>519,255</u>	<u>4,635,988</u>	<u>-</u>	<u>4,635,988</u>
<b>EXPENDITURES</b>						
Current						
Materials and services	46,000	48,000	(7,183)	40,817	3,980,000	4,020,817
Capital outlay	75,000	131,630	(38,374)	93,256	-	93,256
Contingency	100,000	73,450	(73,450)	-	-	-
Total expenditures	<u>221,000</u>	<u>253,080</u>	<u>(119,007)</u>	<u>134,073</u>	<u>3,980,000</u>	<u>4,114,073</u>
Excess (deficiency) of revenues over (under) expenditures	3,863,653	3,863,653	638,262	4,501,915	(3,980,000)	521,915
<b>OTHER FINANCING</b>						
<b>SOURCES (USES)</b>						
Transfers in	140,000	140,000	-	140,000	-	140,000
Transfers out	(100,000)	(100,000)	-	(100,000)	-	(100,000)
Special payments	<u>(4,195,732)</u>	<u>(4,195,732)</u>	<u>(215,732)</u>	<u>(3,980,000)</u>	<u>(3,980,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,155,732)</u>	<u>(4,155,732)</u>	<u>(215,732)</u>	<u>(3,940,000)</u>	<u>(3,980,000)</u>	<u>40,000</u>
Net change in fund balance	(292,079)	(292,079)	422,530	561,915	(7,960,000)	561,915
Fund balance - beginning, as restated	501,300	501,300	(326,426)	174,874	-	174,874
Fund balance - ending	<u>\$ 209,221</u>	<u>\$ 209,221</u>	<u>\$ 96,104</u>	<u>\$ 736,789</u>	<u>\$ (7,960,000)</u>	<u>\$ 736,789</u>

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

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

**LIFEMED FUND**

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
<b>REVENUES</b>			
Charges for services	\$ 139,700	\$ (14,623)	\$ 125,077
Interest	-	16	16
 Total revenues	 139,700	 (14,607)	 125,093
<b>EXPENDITURES</b>			
Current			
Materials and services	31,500	(12,795)	18,705
Excess (deficiency) of revenues over (under) expenditures	108,200	(1,812)	106,388
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	(140,000)	-	(140,000)
Net change in fund balance	(31,800)	(1,812)	(33,612)
Fund balance - beginning	140,000	391,946	531,946
Fund balance - ending	<u>\$ 108,200</u>	<u>\$ 390,134</u>	<u>\$ 498,334</u>

**WESTERN LANE AMBULANCE DISTRICT**  
**Lane County, Oregon**

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

**CAPITAL EQUIPMENT RESERVE FUND**

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
<b>REVENUES</b>			
Interest	\$ 1,500	\$ 462	\$ 1,962
<b>EXPENDITURES</b>			
Excess (deficiency) of revenues over (under) expenditures	1,500	462	1,962
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	<u>100,000</u>	-	<u>100,000</u>
Net change in fund balance	101,500	462	101,962
Fund balance - beginning	<u>503,000</u>	<u>(310,615)</u>	<u>192,385</u>
Fund balance - ending	<u>\$ 604,500</u>	<u>\$ (310,153)</u>	<u>\$ 294,347</u>

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



## INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors  
Western Lane Ambulance District  
Florence, Oregon 97439

We have audited the basic financial statements of Western Lane Ambulance District as of and for the year ended June 30, 2025, and have issued our report thereon December 4, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### Compliance

As part of obtaining reasonable assurance about whether Western Lane Ambulance 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)**

**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 District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

## **OAR 162-010-0230 Internal Control**

In planning and performing our audit, we considered Western Lane Ambulance 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 Western Lane Ambulance District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Western Lane Ambulance District's internal control over financial reporting.

This report is intended solely for the information and use of the board of directors and management of Western Lane Ambulance 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*  
Accuity, LLC  
December 4, 2025



**WESTERN LANE FIRE & EMS AUTHORITY**  
Lane County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2025



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

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**AUTHORITY OFFICIALS**

June 30, 2025

**BOARD OF DIRECTORS**

Cindy Russell

Adam Hollbrook

Linda Stent

Vanessa Buss, Secretary/Treasurer

Mike Webb, President

Laurie Heppel, Vice President

Tim Mendolia

Keith Stanton

Jim Palisi

David Carrillo

*\*All directors receive mail at the administrative office address below.*

**ADMINISTRATION**

Michael Schick, Fire and EMS Chief  
Rob Chance, Deputy Chief  
Trish Lutgen, Office Manager

**ADMINISTRATIVE OFFICE**

2625 Highway 101  
Florence, Oregon 97439

**REGISTERED AGENT**

Michael Shick, Fire and EMS Chief

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**TABLE OF CONTENTS**

June 30, 2025

Page  
Number

**INTRODUCTORY SECTION**

Title Page	
Authority Officials	
Table of Contents	

**FINANCIAL SECTION**

Independent Auditor's Report .....	1-3
Fund Financial Statements	
Statement of Net Position - Modified Cash Basis - Proprietary Funds.....	4
Statement of Revenues, Expenses, and Changes in Fund Net Position -	
Modified Cash Basis - Proprietary Funds .....	5
Statement of Cash Flows - Modified Cash Basis - Proprietary Funds .....	6
Notes to Basic Financial Statements.....	7-20
Supplementary Information	
Schedule of Revenues, Expenses, and Changes in Fund Net Position -	
Budget and Actual -	
General Fund.....	21
Western Lane Crisis Response Fund .....	22

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

Independent Auditor's Report Required by Oregon State Regulations .....	23-24
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## **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Western Lane Fire & EMS Authority  
Florence, Oregon 97439

### Opinions

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

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

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Western Lane Fire & EMS 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. Western Lane Fire & EMS Authority, Lane County, Oregon, prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### Emphasis of Matter – Change in Accounting Principle

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

## **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Lane Fire & EMS 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 Western Lane Fire & EMS 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 Western Lane Fire & EMS 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 Western Lane Fire & EMS 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 comparative budget and actual schedules of expenses for each fund, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion nor provide 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 December 10, 2025 on our tests of the Authority's compliance with certain provisions of laws and regulations specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Accuity, LLC

By:   
Glen O. Kearns, CPA

Albany, Oregon  
December 10, 2025

## **BASIC FINANCIAL STATEMENTS**

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**

June 30, 2025

	Business-Type Activities		
	General Fund	Western Lane Crisis Response Fund	Totals
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 3,041,238	\$ 317,014	\$ 3,358,252
Capital assets being depreciated, net	<u>62,412</u>	<u>-</u>	<u>62,412</u>
Total assets	<u>3,103,650</u>	<u>317,014</u>	<u>3,420,664</u>
<b>LIABILITIES</b>			
Current liabilities			
Credit cards payable	<u>20,190</u>	<u>3,512</u>	<u>23,702</u>
<b>NET POSITION</b>			
Investment in capital assets	62,412	-	62,412
Unrestricted	<u>3,021,048</u>	<u>313,502</u>	<u>3,334,550</u>
Total net position	<u>\$ 3,083,460</u>	<u>\$ 313,502</u>	<u>\$ 3,396,962</u>

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

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION -**  
**MODIFIED CASH BASIS**

For the Year Ended June 30, 2025

	Business-Type Activities		
	General Fund	Western Lane Crisis Response Fund	Totals
<b>OPERATING REVENUES</b>			
Contract service revenue	\$ 7,055,595	\$ 16,249	\$ 7,071,844
MH MCR Program	-	1,066,424	1,066,424
Conflagration revenue	89,246	-	89,246
Refunds and reimbursements	<u>25,907</u>	<u>-</u>	<u>25,907</u>
Total operating revenues	<u>7,170,748</u>	<u>1,082,673</u>	<u>8,253,421</u>
<b>OPERATING EXPENSES</b>			
Personnel services	6,130,489	570,059	6,700,548
Materials and services	1,542,907	88,850	1,631,757
Depreciation	<u>20,440</u>	<u>-</u>	<u>20,440</u>
Total operating expenses	<u>7,693,836</u>	<u>658,909</u>	<u>8,352,745</u>
Operating income (loss)	(523,088)	423,764	(99,324)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	53,805	-	53,805
Donations	<u>14,725</u>	<u>-</u>	<u>14,725</u>
Total nonoperating revenues (expenses)	<u>68,530</u>	<u>-</u>	<u>68,530</u>
Change in net position	(454,558)	423,764	(30,794)
Net position - beginning, as restated	<u>3,538,018</u>	<u>(110,262)</u>	<u>3,427,756</u>
Net position - ending	<u>\$ 3,083,460</u>	<u>\$ 313,502</u>	<u>\$ 3,396,962</u>

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

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS**

For the Year Ended June 30, 2025

	General Fund	Western Lane Crisis Response Fund	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 7,170,748	\$ 1,082,673	\$ 8,253,421
Payments to employees	(6,130,489)	(570,059)	(6,700,548)
Payments to suppliers	<u>(1,522,717)</u>	<u>(85,338)</u>	<u>(1,608,055)</u>
Net cash provided (used) by operating activities	<u>(482,458)</u>	<u>427,276</u>	<u>(55,182)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment income	53,805	-	53,805
Donations received	14,725	-	14,725
Increase (decrease) in book overdraft	<u>-</u>	<u>(110,262)</u>	<u>(110,262)</u>
Net cash provided (used) by noncapital financing activities	<u>68,530</u>	<u>(110,262)</u>	<u>(41,732)</u>
Net increase (decrease) in cash and cash equivalents	(413,928)	317,014	(96,914)
Cash and cash equivalents - beginning	<u>3,455,166</u>	<u>-</u>	<u>3,455,166</u>
Cash and cash equivalents - ending	<u>\$ 3,041,238</u>	<u>\$ 317,014</u>	<u>\$ 3,358,252</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (523,088)	\$ 423,764	\$ (99,324)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	20,440	-	20,440
Changes in assets and liabilities			
Increase (decrease) in:			
Credit cards payable	<u>20,190</u>	<u>3,512</u>	<u>23,702</u>
Net cash provided (used) by operating activities	<u>\$ (482,458)</u>	<u>\$ 427,276</u>	<u>\$ (55,182)</u>

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

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Western Lane Fire & EMS 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. Reporting Entity**

Western Lane Fire & EMS Authority was formed in 2019 under the authority of the Oregon Revised Statutes (ORS) Chapter 190.010 as an intergovernmental agency. The public purpose for which the authority was created was to create one governmental entity which would effectively service areas served by both Siuslaw Valley Fire & Rescue and Western Lane Ambulance District. In doing so, the Authority provides increased efficiency in the provision of fire and emergency services to both communities. The creation of the Authority avoids duplication of overhead expenses, better utilizes equipment and resources, and more effectively and economically assign and train personnel. The creation of the regional authority constitutes the next logical step toward the most efficient and effective provision of services and allows both Board of Directors to evaluate the results prior to the final possible step of consolidating or merging the Districts to create a consolidated regional entity.

**B. 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 proprietary funds, each displayed in a separate column. Major individual proprietary funds are reported as separate columns in the fund financial statements.

The Authority reports the following major proprietary funds:

Enterprise Funds

*General Fund* – The General Fund is the primary operating fund of the Authority. It accounts for all general operating revenues and expenses for the operation of the Authority except those required to be accounted for in another fund.

*Western Lane Crisis Response Fund* – The Western Lane Crisis Response (WLCR) Fund accounts for revenues and expenses associated with the WLCR program. Primary revenues are mobile crisis response program charges.

During the course of operations, the Authority has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds.

Balances between the funds included in business-type activities are eliminated so that only the net

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

amount is included as internal balances in the total business-type activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements, these amounts are reported at gross amounts as transfers in/out.

**C. 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 proprietary fund financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting, as described below. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions with a provision for depreciation. 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 be presented on the accrual basis of accounting.

**D. Budgetary Information**

The Authority budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the enterprise funds. All funds are budgeted on the modified cash basis of accounting.

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 expenses cannot legally exceed appropriations.

Total personnel services, materials and services, capital outlay, contingency, and 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 expense categories, and management may revise the detailed line-item budgets within appropriation categories.

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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 four 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 four approved supplemental budgets.

**E. Assets, Liabilities, and Net Position**

**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 proprietary fund 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.

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Vehicles	5
Equipment	5

**4. 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 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 net position to have been depleted before unrestricted net position is applied.

**F. Revenues and 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. Proprietary Funds Operating and Nonoperating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for the proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues not meeting this definition are reported as nonoperating revenues and expenses.

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**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.

**G. 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**

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

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. The Authority participates in an external investment pool (State of Oregon Local Government Investment Pool (LGIP)). The LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested, exercising reasonable care, skill, and caution.

Investments in the LGIP are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool 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.

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**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.

**Credit Risk**

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

**Investments**

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

	Credit Quality		
	Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ <u>2,537,921</u>

**Interest Rate Risk**

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

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**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.

**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 Oregon Pacific Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and \$250,000 for time and savings accounts. At June 30, 2025, the Authority had deposits of \$250,000 insured by the FDIC and \$635,841 collateralized by the PFCP.

**Deposits**

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

Checking account	\$ 820,331
Investments	<u>2,537,921</u>
 Total deposits and investments	 <u>\$ 3,358,252</u>

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 3,041,238
Western Lane Crisis Response Fund	<u>317,014</u>
Total deposits and investments	<u><u>\$ 3,358,252</u></u>

**B. Capital Assets**

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

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets being depreciated				
Equipment	\$ 40,115	\$ -	\$ -	\$ 40,115
Vehicles	56,913	-	-	56,913
Buildings and improvements	<u>23,465</u>	<u>-</u>	<u>-</u>	<u>23,465</u>
Total capital assets being depreciated	<u>120,493</u>	<u>-</u>	<u>-</u>	<u>120,493</u>
Less accumulated depreciation for				
Equipment	(14,078)	(7,055)	-	(21,133)
Vehicles	(23,004)	(10,033)	-	(33,037)
Buildings and improvements	<u>(559)</u>	<u>(3,352)</u>	<u>-</u>	<u>(3,911)</u>
Total accumulated depreciation	<u>(37,641)</u>	<u>(20,440)</u>	<u>-</u>	<u>(58,081)</u>
Total capital assets being depreciated, net	<u><u>\$ 82,852</u></u>	<u><u>\$ (20,440)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 62,412</u></u>

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

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Business-type activities			
Equipment	\$ 40,115	\$ (21,133)	\$ 18,982
Vehicles	56,913	(33,037)	23,876
Buildings and improvements	<u>23,465</u>	<u>(3,911)</u>	<u>19,554</u>
Total business-type capital assets	<u><u>\$ 120,493</u></u>	<u><u>\$ (58,081)</u></u>	<u><u>\$ 62,412</u></u>

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

Depreciation expense for the year ended June 30, 2025 was \$20,440.

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

**2. Benefits Provided**

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

**Pension Benefits**

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

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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.

**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%.

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

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

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

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

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

**Death Benefits**

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

**Disability Benefits**

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

**Benefit Changes After Retirement**

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

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

**Benefit Terms**

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

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

**Death Benefits**

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

**Recordkeeping**

OPERS contracts with Voya Financial to maintain IAP participant records.

**3. Contributions**

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. Employer contributions for the year ended June 30, 2025 were \$932,826, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2025 were 33.27% for Tier One/Tier Two general service members, 33.27% for Tier One/Tier Two police and fire members, 23.54% for OPSRP Pension Program general service members, 28.33% 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.

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

**C. Commitments and Contingencies**

**1. Collective Bargaining Agreement**

At June 30, 2025, the Authority had approximately 69 employees, of which 25 were covered under collective bargaining agreements, accounted for under the activities of the Authority. The agreements have been ratified through 2028.

**2. Intergovernmental Agreement**

On August 22, 2019, Siuslaw Valley Fire & Rescue District and Western Lane Ambulance District entered into an IGA under ORS 190.003-190.030 to create by intergovernmental agreement a new entity "Western Lane Fire and EMS Authority." The effective date is October 1, 2019. The public purpose is to create one governmental entity which will effectively service both Districts' service areas. In doing so, the Authority will provide increased efficiency in the provision of fire and emergency services to both communities and "avoid the duplication of overhead expenses, better utilize equipment and resources, and more effectively assign and train personnel."

The Authority employs the Fire & EMS Chief, Operations Chief, Chief Training Officer, Office Manager, Administrative staff, Mobile Integrated Health Team, and Mobile Crisis Response personnel. Under this agreement, Siuslaw Valley Fire & Rescue District and Western Lane Ambulance District paid the Authority \$3,015,000 and \$4,416,250, respectively, for the fiscal year ending June 30, 2025.

**D. New Pronouncements**

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

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

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**NOTES TO BASIC FINANCIAL STATEMENTS**

June 30, 2025

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

GASB Statement No. 103, Financial Reporting Model Improvements - The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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

**E. Restatement**

The Authority's previously issued financial statements have been restated as follows:

Fund Financial and Budget Basis	Business-Type Activities	
	General Fund	Crisis Response Fund
Net position - beginning, as originally reported	\$ (834,922)	\$ 22,339
To restate to modified cash basis	<u>4,372,940</u>	<u>(132,601)</u>
Net position - beginning, as restated	<u>\$ 3,538,018</u>	<u>\$ (110,262)</u>

**F. Subsequent Events**

Management has evaluated subsequent events through December 10, 2025, which was the date that the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -  
 BUDGET AND ACTUAL**

**GENERAL FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Modified Cash Basis
<b>REVENUES</b>						
Contract service revenue	\$ 7,265,148	\$ 7,265,148	\$ (209,553)	\$ 7,055,595	\$ -	\$ 7,055,595
Refunds and reimbursements	20,000	20,000	5,907	25,907	-	25,907
Grants and donations	2,000	11,000	3,725	14,725	-	14,725
Conflagration revenue	50,000	50,000	39,246	89,246	-	89,246
Investment earnings	60,000	60,000	(6,195)	53,805	-	53,805
Total revenues	<u>7,397,148</u>	<u>7,406,148</u>	<u>(166,870)</u>	<u>7,239,278</u>	<u>-</u>	<u>7,239,278</u>
<b>EXPENSES</b>						
Current						
Personnel services	6,672,206	6,672,206	(541,717)	6,130,489	-	6,130,489
Materials and services	1,630,118	1,699,118	(156,211)	1,542,907	-	1,542,907
Depreciation	-	-	-	-	20,440	20,440
Total expenses	<u>8,302,324</u>	<u>8,371,324</u>	<u>(697,928)</u>	<u>7,673,396</u>	<u>20,440</u>	<u>7,693,836</u>
Excess (deficiency) of revenues over (under) expenses	(905,176)	(965,176)	531,058	(434,118)	(20,440)	(454,558)
Net position - beginning, as restated	<u>3,207,238</u>	<u>3,207,238</u>	<u>330,780</u>	<u>3,538,018</u>	<u>3,538,018</u>	<u>3,538,018</u>
Net position - ending	<u>\$ 2,302,062</u>	<u>\$ 2,242,062</u>	<u>\$ 861,838</u>	<u>\$ 3,103,900</u>	<u>\$ 3,517,578</u>	<u>\$ 3,083,460</u>

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Lane County, Oregon**

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -  
 BUDGET AND ACTUAL**

**WESTERN LANE CRISIS RESPONSE FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
<b>REVENUES</b>				
Grants proceeds	\$ 900,327	\$ 1,060,457	\$ 5,967	\$ 1,066,424
Fees and charges	- <hr/>	- <hr/>	16,249 <hr/>	16,249 <hr/>
Total revenues	<hr/> 900,327	<hr/> 1,060,457	<hr/> 22,216	<hr/> 1,082,673
<b>EXPENSES</b>				
Current				
Personnel services	533,641	795,465	(225,406)	570,059
Materials and services	<hr/> 285,319	<hr/> 264,992	<hr/> (176,142)	<hr/> 88,850
Total expenses	<hr/> 818,960	<hr/> 1,060,457	<hr/> (401,548)	<hr/> 658,909
Excess (deficiency) of revenues over (under) expenses	81,367	- <hr/>	423,764 <hr/>	423,764 <hr/>
Net position - beginning, as restated	- <hr/>	- <hr/>	(110,262) <hr/>	(110,262) <hr/>
Net position - ending	<hr/> \$ 81,367	<hr/> \$ -	<hr/> \$ 313,502	<hr/> \$ 313,502

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



**INDEPENDENT AUDITOR'S REPORT  
REQUIRED BY OREGON STATE REGULATIONS**

Board of Directors  
Western Lane Fire & EMS Authority  
Florence, Oregon 97439

We have audited the basic financial statements of Western Lane Fire & EMS Authority as of and for the year ended June 30, 2025, and have issued our report thereon dated December 10, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether Western Lane Fire & EMS 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)**

**Budgets legally required (ORS Chapter 294)**

**Insurance and fidelity bonds in force or required by law**

**Authorized investment of surplus funds (ORS Chapter 294)**

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

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

## **OAR 162-010-0230 Internal Control**

In planning and performing our audit, we considered Western Lane Fire & EMS 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 Western Lane Fire & EMS Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Western Lane Fire & EMS 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 Western Lane Fire & EMS 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*  
Accuity, LLC  
December 10, 2025



## WESTERN LANE FIRE & EMS AUTHORITY

Report to the Board of Directors  
for the Year Ended June 30, 2025

December 10, 2025



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

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Florence, Oregon**

**TABLE OF CONTENTS**

June 30, 2025

**INTRODUCTORY SECTION**

Title Page  
Table of Contents

**LETTER SECTION**

Letter of Report Presentation  
Required Communications  
Recently Issued Accounting Standards

**ATTACHMENTS**

Certain Written Communications between Management and Accuity, LLC  
Engagement Letter  
Management Representation Letter  
Adjusting Journal Entries



December 10, 2025

Board of Directors  
Western Lane Fire & EMS Authority  
Florence, Oregon 97439

We are pleased to present this report related to our audit of the modified cash basis financial statements of the business-type activities and each major fund of Western Lane Fire & EMS Authority, Florence, Oregon, for the year ended June 30, 2025. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Authority's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the Authority.

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

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

Very truly yours,

*Accuity, LLC*  
Accuity, LLC  
Certified Public Accountants

Albany, Oregon



Board of Directors  
Western Lane Fire & EMS Authority  
Florence, Oregon 97439

We have audited the financial statements of the business-type activities and each major fund of the Western Lane Fire & EMS Authority, for the year ended June 30, 2025, and issued our report thereon dated December 10, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 25, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Western Lane Fire & EMS Authority are described in Note I to the financial statements. One new accounting policy was adopted during the year, Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. The application of existing policies was not changed during the year ended June 30, 2025. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Western Lane Fire & EMS Authority's financial statements relate to retirement benefits.

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

### ***Difficulties Encountered in Performing the Audit***

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

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes material misstatements that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management.

### ***Disagreements with Management***

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

### ***Management Representations***

We have requested certain written representations from management, which are included in the attached letter dated December 10, 2025.

### ***Management Consultations with Other Independent Accountants***

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

### ***Other Audit Findings or Issues***

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

### **Other Matters**

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

### Modification of Auditor's Report

We have added emphasis of matter paragraphs to the auditor's report for the preparation of financial statements in accordance with the modified cash basis of accounting, and for implementation of GASB Statement No. 102, *Certain Risk Disclosures*.

### Restriction on Use

This report is intended solely for the use of the board of directors and management of Western Lane Fire & EMS Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

  
Accuity, LLC  
December 10, 2025

**Recently Issued Accounting Standards**  
**June 30, 2025**

**New Pronouncements**

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

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

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

GASB Statement No. 103, Financial Reporting Model Improvements – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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

June 25, 2025

Management and Those Charged with Governance  
Western Lane Fire & EMS Authority  
2625 US-101  
Florence, OR 97439

We are pleased to confirm our understanding of the services we are to provide to Western Lane Fire & EMS Authority for the year ending June 30, 2025.

### **Audit Scope and Objectives**

We will audit the modified cash basis financial statements of the business-type activities, each major fund, and the remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Western Lane Fire & EMS Authority as of and for the year ending June 30, 2025.

We have also been engaged to report on supplementary information that accompanies Western Lane Fire & EMS Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenses, and Changes in Fund Net Position -- Budget and Actual -- Proprietary Funds

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS, and the Minimum Standards for Audits of Oregon Municipal Corporations, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our



responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures -- Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Preparation of Financial Statements in Accordance with an Other Comprehensive Basis of Accounting: The District lacks personnel with the ability to prepare financial statements in accordance with the modified cash basis of accounting (the accounting method selected by the District).

### **Audit Procedures -- Compliance**

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

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting, with the oversight of those charged with governance.

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

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

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

## Other Services

We will also assist in preparing the financial statements and related notes of Western Lane Fire & EMS Authority in conformity with the modified cash basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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



## Engagement Administration, Fees, and Other

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

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

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

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

Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on October 20, 2025, and to issue our report no later than December 31, 2025. If, through no fault of Accuity, LLC, necessary information is not made available in a timely manner, the time limitations herein referenced shall be extended as agreed upon by both parties.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, and travel), will be \$10,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

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

Accuity, LLC does not host any of Western Lane Fire & EMS Authority's information. Liscio is used solely to transmit data and is not intended to store your information. Western Lane Fire & EMS Authority is solely responsible for downloading any deliverables and other records from Liscio that Western Lane Fire & EMS Authority wishes to retain for its own records at the completion of the engagement.

## Reporting

We will issue a written report upon completion of our audit of Western Lane Fire & EMS Authority's financial statements. Our report will be addressed to management and those charged with governance of Western Lane Fire & EMS Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.



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

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

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

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

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

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

We appreciate the opportunity to be of service to Western Lane Fire & EMS Authority and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign it where indicated below and return it to us.

Very truly yours,

Glen Kearns

Glen Kearns

June 25, 2025

Date

Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Western Lane Fire & EMS Authority.

Trish Lutgen

Trish Lutgen

06/25/2025

Date



## Western Lane Fire and EMS Authority

2625 Highway 101  
Florence, OR 97439-9702  
(541) 997-3212

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

This representation letter is provided in connection with your audit of the modified cash basis financial statements of Western Lane Fire & EMS Authority, which comprise the respective financial position of the business-type activities and each major fund as of June 30, 2025, the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, and the disclosures, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 24, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the Authority required by the modified cash basis of accounting to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



## Western Lane Fire and EMS Authority

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

### Information Provided

12. We have provided you with:
  - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.



## Western Lane Fire and EMS Authority

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- d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15. We have no knowledge of any fraud or suspected fraud that affects the Authority and involves management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
- 16. We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by employees, former employees, regulators, or others.
- 17. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 18. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 19. We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.

### Authority-Specific

- 20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21. We have taken timely and appropriate steps to remedy identified and suspected fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us.
- 22. We have a process to track the status of audit findings and recommendations.
- 23. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.



## Western Lane Fire and EMS Authority

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24. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
25. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
26. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net position.
27. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
28. We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with Governmental Accounting Standards Board (GASB) Statement No. 91.
29. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
30. We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB Statement No. 101.
31. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
32. As part of your audit, you assisted with preparation of the financial statements and related disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related disclosures.
33. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
34. The Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



## Western Lane Fire and EMS Authority

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35. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
36. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
37. Components of net position (net investment in capital assets, restricted, and unrestricted) are properly classified and, if applicable, approved.
38. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
39. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
40. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
44. We have appropriately disclosed the Authority's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. The policy determines the fund balance classifications for financial statement purposes.



## Western Lane Fire and EMS Authority

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46. With respect to the supplementary information:

- a. We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe this information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Cynthia Russell  
Board Chair

12/10/25  
Date

Michael Schick  
Fire Chief

12/15/25  
Date

**WESTERN LANE FIRE & EMS AUTHORITY**  
**Journal Entry**  
**06/30/2025**

	<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Income Effect</b>
<b>AJE01</b>					
To adjust equity to beginning balances					
10-2190	Compensated Absences	0.00	668,361.00		
10-2500	NPL	0.00	6,110,736.00		
10-2700	Deferred Inflows	0.00	554,299.00		
10-3201	Retained Earnings	7,333,396.00	0.00		
<b>Total</b>		<b>7,333,396.00</b>	<b>7,333,396.00</b>	<b>0.00</b>	
<b>AJE02</b>					
To restate equity for modified cash basis					
10-1200	Accounts Receivable	0.00	24,460.00		
20-4300	Grant Income	0.00	132,602.00		
10-1455	OPEB - RHIA	0.00	64,587.00		
10-1400	Deferred Outflows of Resources	0.00	3,239,397.00		
10-2000	Accounts Payable	6,964.00	0.00		
10-1301	Prepaid Expenses	0.00	92,552.00		
10-2110	PERS Payable	0.00	59.50		
10-2115	OSGP Payable	3,229.58	0.00		
10-2116	VALIC Payable	525.00	0.00		
10-2117	AFLAC Payable	1,713.03	0.00		
10-2118	VOYA Payable	5,550.00	0.00		
10-2120	PERS Payable	1,871.68	0.00		
10-2995	Clearing Account	422,865.13	0.00		
10-2125	OSGP Payable	40.00	0.00		
10-2130	VALIC Payable	3,297.58	0.00		
10-2135	AFLAC Payable	68.50	0.00		
10-2700	Deferred Inflows	568,774.00	0.00		
10-2190	Compensated Absences	668,361.00	0.00		
10-2500	NPL	5,964,455.00	0.00		
10-2550	OPEB - Medical	146,281.00	0.00		
20-3200	Carryover	132,602.00	0.00		
10-3201	Retained Earnings	0.00	4,372,940.00		
<b>Total</b>		<b>7,926,597.50</b>	<b>7,926,597.50</b>	<b>132,602.00</b>	
<b>AJE03</b>					
To balance equity across funds					
10-3205	Retained Earnings	371,887.00	0.00		
10-1001	Checking 5400	0.00	371,887.00		
20-3205	Retained Earnings	0.00	371,887.00		
20-1001	Checking 5400	371,887.00	0.00		
<b>Total</b>		<b>743,774.00</b>	<b>743,774.00</b>	<b>0.00</b>	
<b>AJE04</b>					
To reclass revenue to correct account					
20-4515	Transfers	21,081.85	0.00		
20-4300	Grant Income	0.00	21,081.85		
20-4010	Lane County Tax Revenue	306,801.40	0.00		
20-4300	Grant Income	0.00	306,801.40		

# WESTERN LANE FIRE & EMS AUTHORITY

## Journal Entry

06/30/2025

Account	Description	Debit	Credit	Net Income Effect
<b>Total</b>		<b>327,883.25</b>	<b>327,883.25</b>	<b>0.00</b>
<b>AJE05</b>				
To move receivables to correct fund before close out				
10-1200	Accounts Receivable	0.00	108,718.09	
10-1001	Checking 5400	108,718.09	0.00	
20-1200	Accounts Receivable	108,718.09	0.00	
20-1001	Checking 5400	0.00	108,718.09	
<b>Total</b>		<b>217,436.18</b>	<b>217,436.18</b>	<b>0.00</b>
<b>AJE06</b>				
To reverse receivable for cash basis reporting				
20-1200	Accounts Receivable	0.00	78,724.25	
20-4300	Grant Income	78,724.25	0.00	
<b>Total</b>		<b>78,724.25</b>	<b>78,724.25</b>	<b>-78,724.25</b>
<b>AJE07</b>				
To reverse prepaid for cash basis reporting				
10-1301	Prepaid Expenses	120,766.17	0.00	
10-1302	Prepaid Health Insurance	0.00	127,787.10	
10-7510	Property & Liability	7,020.93	0.00	
<b>Total</b>		<b>127,787.10</b>	<b>127,787.10</b>	<b>-7,020.93</b>
<b>AJE08</b>				
To reverse accounts payable for cash basis reporting				
10-2000	Accounts Payable	0.00	6,964.00	
10-6201	Medical Supplies	6,964.00	0.00	
10-2700	Deferred Inflows	0.00	14,475.00	
10-5605	PERS	14,475.00	0.00	
<b>Total</b>		<b>21,439.00</b>	<b>21,439.00</b>	<b>-21,439.00</b>
<b>AJE09</b>				
To record payroll expenses posted to PY due to switch to modified cash basis				
10-2995	Clearing Account	0.00	435,404.27	
10-5105	Fire & EMS Chief	314,462.82	0.00	
10-5600	Payroll Taxes	23,734.76	0.00	
10-5605	PERS	97,206.69	0.00	
<b>Total</b>		<b>435,404.27</b>	<b>435,404.27</b>	<b>-435,404.27</b>
<b>AJE10</b>				
To record CY depreciation				
10-8800	Depreciation Expense	20,440.00	0.00	
10-1799	Accumulated Depreciation	0.00	20,440.00	
<b>Total</b>		<b>20,440.00</b>	<b>20,440.00</b>	<b>-20,440.00</b>
<b>AJE11</b>				
To reclass small equipment per client				
20-8200	Equipment	0.00	4,637.88	
20-7200	Technology/Computers	3,927.88	0.00	
20-6930	Equipment Maintenance	710.00	0.00	

**WESTERN LANE FIRE & EMS AUTHORITY****Journal Entry****06/30/2025**

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<b>Account</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Income Effect</b>
<b>Total</b>		<b>4,637.88</b>	<b>4,637.88</b>	<b>0.00</b>
<b>GRAND TOTAL</b>		<b>17,237,519.43</b>	<b>17,237,519.43</b>	<b>-430,426.45</b>

Western Lane Ambulance District

**RESOLUTION NO. 2025-07**

**RESOLUTION TO AMEND THE FY25-26 BUDGET**

**WHEREAS**, the Western Lane Ambulance District (WLAD) had budgeted a transfer of \$310,000 from the General Fund to the Equipment Fund in Fiscal Year 2023-24; and,

**WHEREAS**, the physical transfer of those funds did not occur leaving an audited ending balance in FY2024-25 of \$294,347 in the Capital Equipment Fund; and,

**WHEREAS**, the \$310,000 are being utilized in the starting balance of the new Apparatus Fund created in FY2025-26,

**THEREFORE, BE IT RESOLVED**, that at the regular board meeting of the Western Lane Ambulance District Board of Directors, the following budget adjustment for FY2025-26 of \$310,000 will be made as follows:

General Fund	Current Budget	Budget Change	Adjusted amount
Transfers to WLFEA	\$4,925,764	\$310,000	\$4,615,764
Transfer to Apparatus Fund	\$23,894	\$310,000	\$333,894

Adopted on this 22nd day of January 2026.

By: \_\_\_\_\_  
Mike Webb, WLAD President

Attest: \_\_\_\_\_  
Vanessa Buss, WLAD Secretary/Treasurer

SIUSLAW VALLEY FIRE & RESCUE

**RESOLUTION NO. 2026-01**

**A RESOLUTION ADJUSTING THE BUDGET FOR FISCAL YEAR 2025-26  
BY ADOPTING A SUPPLEMENTAL BUDGET**

**WHEREAS**, the audit cost for Fiscal Year 2025-26 increased by 45% and therefore requires a Supplemental Budget in accordance with Local Budget Law; and,

WHEREAS, the Oregon Government Ethics Commission annual billing for 7/1/25 – 06/30/26, which is based on the audit, increased by 38.5% and therefore requires a Supplemental Budget in accordance with Local Budget Law; and,

**WHEREAS**, the Supplemental Budget does not adjust the General Fund by more than 10% so a public hearing is not required,

**THEREFORE, BE IT RESOLVED**, by the Board of Directors of Siuslaw Valley Fire & Rescue the supplemental budget indicated below is adopted.

**INCREASING APPROPRIATIONS**

<u>General Fund: Materials and Services</u>	<u>Current</u>	<u>Change</u>	<u>Revised Budget</u>
7505 Audit	\$ 11,000	\$ 5,000	\$ 16,000
7101 Administrative Fees	\$ 1,000	\$ 1,000	\$ 2,000
<u>Not Allocated to Organizational Unit or Program</u>			
Operating Contingency	\$ 50,000	(\$ 6,000)	\$ 44,000
<b>TOTAL ADOPTED (General Fund) BUDGET</b>	<b>\$4,203,817</b>		<b>\$4,203,817</b>
<b>TOTAL ADOPTED (All Funds) BUDGET</b>	<b>\$5,629,713</b>		<b>\$5,629,713</b>

Adopted on this 22nd day of January 2026.

By: \_\_\_\_\_  
Laurie Heppel, SVFR President

Attest: \_\_\_\_\_  
Stephanie Restrepo, SVFR Secretary/Treasurer



## Western Lane Fire and EMS Authority

2625 Highway 101  
Florence, OR 97439-9702  
(541) 997-3212

Due Date	Action Item	Completed By	Completed
January 22, 2026	Approve budget calendar	Board of Directors	
January 22, 2026	Appoint budget officer	Board of Directors	
February 26, 2026	Appoint budget committee	Board of Directors	
	Prepare proposed budget	Staff	
January 26, 2026- April 6, 2026 (Mondays)	Budget prep meeting – initial review of budget	Senior Staff	
February 6, 2026	Peer Support Budget Due	MacKenzie	
February 9, 2026	Budget prep meeting to include Peer Support Budget	Senior Staff	
February 13, 2026	Conference Requests	Chance, Schick, and Lutgen	
February 13, 2026	WLCR Budget	House/Gentry	
February 16, 2026	Budget prep meeting to include conference requests and WLCR Budget	Senior Staff	
February 20, 2026	Fire Prevention	Schick	
February 20, 2026	Medical Supplies & Equipment	Chance	
February 23, 2026	Budget prep meeting to include Fire Prevention, Medical Supplies and Medical Equipment	Senior Staff	
February 27, 2026	Training equipment and classes	Chance	
February 27, 2026	Station Maintenance and Apparatus	Gray	
March 2, 2026	Budget Prep meeting to include Station Maintenance and Apparatus	Senior Staff	
March 6, 2026	Fire Equipment	Gray	
March 6, 2026	Capital	Senior Staff	
March 9, 2026	Budget Prep meeting to include Fire Equipment and Capital	Senior Staff	
March 10, 2026	Publish budget committee notice (Newspaper) 5-30 days before meeting	Office Manager	

March 23, 2026 (no later than March 30st)	Publish budget committee notice (online) 10 days before meeting	Office Manager	
April 9, 2026	Budget committee 1 <sup>st</sup> meeting WLFEA, SVFR & WLAD	Budget Committee	
April 16, 2026 May 7, 2026 May 14, 2026 May 21, 2026	Budget committee Additional Meetings: WLFEA, SVFR, & WLAD	Budget Committee	
	Budget committee approves budget	Budget Committee	
April 29, 2026	Publish budget summary and notice of budget hearing (newspaper) 5-30 days before hearing	Office Manager	
May 28, 2026	Budget hearing	Board of Directors	
May 28, 2026	Adopt budget, make appropriations, impose taxes, and categorize taxes	Board of Directors	
July 15, 2026	Certify taxes – Submit tax certification documents to Lane and Douglas counties	Office Manager	
September 30, 2026	Send copy of all budget documents to each county clerk	Office Manager	

# Records Management

## **800.1 PURPOSE AND SCOPE**

This policy provides guidelines for the management of all authority documents, including those in fire and ambulance stations, to ensure that authority records are maintained and available as needed. This policy also provides guidance on the retention, disposition, and security of records.

## **800.2 POLICY**

It is the policy of the Western Lane Fire and EMS Authority to promote the efficient and cost-effective conduct of authority business by reducing the number of records in active file areas, eliminating unnecessary retention of duplicate or obsolete documents, and providing for timely transfer of inactive files in compliance with legal requirements.

## **800.3 CUSTODIAN OF RECORDS**

The Fire & EMS Chief shall appoint a Custodian of Records, who will oversee the records management program (ORS 192.318; OAR 166-017-0005 et seq.; OAR 166-020-0010 et seq.; OAR 166-030-0005 et seq.).

The Custodian of Records or the authorized designee should:

- (a) Remain familiar with any Oregon Public Records Law.
- (b) Identify what records the Authority has, where the records are kept, the volume, and how the records are used.
- (c) Maintain and update the authority's records retention schedules, including:
  1. Identify the minimum length of time the Authority must keep records in a series.
  2. Identify the authority section or division responsible for the original record.
- (d) Coordinate the placement of inactive records in storage, including:
  1. Maintaining a storage inventory.
  2. Providing an annual reminder to Division Chiefs and section managers to review files to determine if any records should be transferred to storage.
- (e) Manage the destruction of authority records, including:
  1. Annually reviewing the records retention schedules and storage inventory list to determine which records are eligible for destruction.
  2. Providing a list to Division Chiefs and section managers of records eligible to be destroyed.
  3. Obtaining any required approvals for the destruction of eligible records.
  4. Maintaining a list of records that have been destroyed.
- (f) Ensure confidential and other sensitive records are stored or maintained to protect the sensitive nature of the records.

### Records Management

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- (g) Process subpoenas and requests for records as provided in the Subpoenas and Court Appearances, the Release of Records, and the Patient Medical Record Security and Privacy policies.
- (h) Manage a document imaging or other process for bulky or rarely accessed records with long retention periods.
- (i) Establish rules regarding the inspection and copying of authority records as reasonably necessary for the protection of such records, including:
  1. Identifying records or portions of records that are confidential under state or federal law and not open for inspection or copying.
  2. Maintaining a schedule of fees for public records as allowed by law (ORS 192.324(4)(5)).
- (j) Prepare and make available to the public a written procedure that includes the name and address of where to obtain authority records as well as the amounts and the manner of calculating fees for responding to requests for public records (ORS 192.324(7)).

#### **800.4 MEMBERS' RESPONSIBILITY**

All members are expected to handle authority records in a responsible manner and as provided in this policy.

Members are responsible for ensuring that records in their control are maintained as provided in the records retention schedule.

#### **800.5 COMPANY OFFICER'S RESPONSIBILITY**

Company Officers at stations are responsible for the management of records at the station level. The Company Officers should ensure that all records at the stations are retained in accordance with this policy.

#### **800.6 SECURITY BREACHES**

In the event of an unauthorized acquisition of personal information, the Fire & EMS Chief or the authorized designee shall ensure that an investigation into the breach is made and applicable steps pursuant to ORS 646A.602 et seq. are taken.

Required notice shall be made as follows (ORS 646A.604):

- (a) Notice shall be made to any individual whose private or confidential data was or is reasonably believed to have been breached. Notice shall be provided in the most expeditious manner possible without unreasonable delay, but not later than 45 days after becoming aware of the breach, unless the notice impedes a criminal investigation.
  1. The notice shall be made as set forth in ORS 646A.604 and include a general description of the breach of security; the approximate date of the breach; the type of information that was compromised; the contact information for the person providing the notice; and the contact information for national consumer reporting

*Records Management*

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agencies. Any suspected identity theft should be reported to law enforcement, the Attorney General, and the Federal Trade Commission.

- (b) When notice is delayed because it will impede an active criminal investigation, the member in charge of the investigation must document the reason why a delay in notification is necessary to the investigation.
- (c) Provide substitute notice if notification would cost more than \$250,000 or if there were more than 350,000 individuals whose personal information was breached.
- (d) If notification is required to be made to more than 1,000 individuals, the Fire & EMS Chief should also notify consumer reporting agencies.
- (e) Provide notice to the Oregon Attorney General if the breach involves the personal information of more than 250 people, along with a copy of any notice sent to individuals whose personal information was affected.
- (f) Document when a breach of security is unlikely to cause any harm and does not require notification. In these cases, the documentation shall be maintained for at least five years.

**800.7 TRAINING**

The Custodian of Records should coordinate with the Training Coordinators to provide training regarding the records management program to the appropriate authority members.

## Release of Records

### **801.1 PURPOSE AND SCOPE**

This policy establishes guidelines for the public to inspect and obtain copies of public records.

Inspection and release of records with protected health information is covered in the Patient Medical Record Security and Privacy Policy.

### **801.2 POLICY**

The Western Lane Fire and EMS Authority is committed to providing public access to records consistent with Oregon's Public Records Law.

### **801.3 PROCESSING REQUESTS FOR PUBLIC RECORDS**

Any member who receives a request for records shall route the request to the Custodian of Records or the authorized designee.

#### **801.3.1 REQUESTS FOR RECORDS**

The processing of requests for records is subject to the following (ORS 192.324; ORS 192.329):

- (a) The Authority is not required to create records which do not exist.
- (b) Within five business days of receiving a written request to inspect or receive a copy of a public record, the Custodian of Records or authorized designee shall acknowledge receipt of the request or complete the response to the request.
- (c) A written acknowledgement shall advise the requester of one of the following:
  1. The Authority is the custodian of the requested record.
  2. The Authority is not the custodian of the requested record.
  3. The Authority is uncertain whether the Authority is the custodian of the requested record.
- (d) As soon as reasonably practicable, but not later than 10 business days after acknowledgement of a receipt of the request, the Custodian of Records shall:
  1. Complete the response to the records request, or;
  2. Provide a written statement that the request is being processed and a reasonable estimated date on when the response should be completed based on the information currently available.
- (e) A request for records is considered complete when:
  1. Access or copies of the requested public records is provided to the requester, if no exemption applies or an explanation is provided to the requester regarding where the records are publicly available.
  2. A written statement is sent to the requester that an exemption exists and that access is denied.

# Western Lane Fire and EMS Authority

## Policy Manual

### *Release of Records*

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- (a) When a record contains material with release restrictions and material that is not subject to release restrictions, the restricted material shall be redacted, and the unrestricted material released (ORS 192.338).
- (b) A copy of the redacted release should be maintained as evidence of what was actually released and should document the reasons for the redactions.
- 3. A written statement is sent to the requester that the Authority is not the Custodian of Records for the record requested.
- 4. A written statement that state or federal law prohibits the Authority from acknowledging whether the record exists or that acknowledging whether the records exists would result in the loss of federal benefits or other sanctions. This statement shall include the state or federal law citation relied upon by the Authority.
- (f) If a fee is permitted under ORS 192.324(4) and the requester has been informed, the request is suspended until the requester has paid the fee or the Authority has waived the fee. If the fee is not paid within 60 days of informing the requester of the fee or the Authority has denied a request for a fee waiver, the request shall be closed.
- (g) If necessary, the Custodian of Records or the authorized designee may request additional information or clarification for the purpose of expediting the response to the request. The response to the request is suspended until the requester provides the requested information, clarification, or affirmatively declines to provide the information or clarification. If the requester fails to respond within 60 days, the request shall be closed.
- (h) If the public record is maintained in a machine readable or electronic form, a copy of the public record shall be provided in the form requested, if available. If the public record is not available in the form requested, the public record shall be made available in the manner in which it is maintained (ORS 192.324).

#### 801.3.2 DENIALS

If the Custodian of Records determines that a requested record is not subject to disclosure or release, the Custodian of Records shall inform the requestor in writing of that fact and state the reason for the denial. When the denial is pursuant to federal or state law, the specific law shall be provided to the requester (ORS 192.329).

When asserting that a record is exempt, the written statement of denial shall include a statement that the requester may seek review of the determination pursuant to Oregon law as identified by ORS 192.329.

If the disclosure refusal is challenged by the requester by petition to the Attorney General or the Authority Attorney, the Authority will have the burden to support the denial (ORS 192.401; ORS 192.415).

#### 801.4 RELEASE RESTRICTIONS

Examples of records with release restrictions include:

# Western Lane Fire and EMS Authority

## Policy Manual

### *Release of Records*

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- (a) Patient Care Reports (PCRs) (45 CFR 164.502) (see the Patient Medical Record Security and Privacy Policy)
- (b) Personnel or similar files (ORS 192.355)
- (c) Records pertaining to pending litigation (ORS 192.345)
- (d) Legal opinions
- (e) Arson investigations (ORS 192.345)
- (f) A personnel discipline action, including materials or documents in support of the action (ORS 192.345)
- (g) Test questions, scoring keys, and other examination data used to administer an examination for employment (ORS 192.345)
- (h) Contents of real estate appraisals prior to acquisition (ORS 192.345)
- (i) Records where disclosure is exempt or prohibited pursuant to provisions of federal or state law, including but not limited to provisions of the Evidence Code relating to privilege.
- (j) Records that relate to archeological site information (ORS 192.345)
- (k) Any public records or information prohibited from disclosure by federal law or regulations (ORS 192.355)
- (l) Any public records or information prohibited, restricted, or otherwise made confidential or privileged by Oregon law (ORS 192.355)

#### **801.5 RELEASED RECORDS TO BE MARKED**

Each page of any record released pursuant to this policy should be stamped in a colored ink or otherwise electronically marked to indicate the authority name and to whom the record was released.

# Subpoenas and Court Appearances

## **802.1 PURPOSE AND SCOPE**

The purpose of this policy is to establish procedures for receiving, processing and responding to subpoenas to appear or to produce records or evidence. It will allow the Authority to cover any related work absences and keep the Authority informed about relevant legal matters. When applicable the current Collective Bargaining Agreement will supersede the requirements stated in this policy.

## **802.2 POLICY**

Authority members will respond appropriately to all subpoenas and any other court ordered appearances (ORCP 55; ORS 136.580; ORS 136.595).

## **802.3 RECEIPT OF SUBPOENAS**

Only authority members authorized to receive a subpoena on behalf of the Authority or any of its members may do so.

Subpoenas for records should be directed to the Custodian of Records or authorized designee for processing.

### **802.3.1 SUBPOENAS OF RECORDS**

The Custodian of Records and any authorized designees should receive training in proper intake and processing of subpoenas. Members not designated by the Custodian of Records and properly trained are not authorized to accept subpoenas for authority records.

Subpoenas for records shall be date-stamped and logged.

The Custodian of Records will consult with the Authority privacy officer regarding any request for medical records. The Custodian of Records or the authorized designee will only produce the requested records as provided in this policy and the Patient Medical Record Security and Privacy Policy.

If the Custodian of Records determines that a subpoena involves a request for a confidential record or relates to pending litigation against the Authority or Authority, the request should be promptly brought to the attention of the legal counsel for the Authority.

The Authority may be entitled to recoup reasonable costs incurred in production of business records in response to a subpoena. The Custodian of Records should provide a statement reflecting the assessment of these reasonable costs and require payment at the time subpoenaed records are delivered.

### **802.3.2 CIVIL SUBPOENAS INCLUDING DEPOSITIONS OR NOTICES TO APPEAR**

Upon receipt of a civil subpoena, the Custodian of Records or other person authorized to receive a subpoena shall date-stamp and log the subpoena.

# Western Lane Fire and EMS Authority

## Policy Manual

### *Subpoenas and Court Appearances*

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The Custodian of Records or other person authorized to receive a subpoena shall ensure timely delivery of the subpoena to the identified member, noting on the log the date and time it was accepted. The receiving member should acknowledge receipt by signing and dating the log.

No subpoena for a member of this authority as a witness in a civil action should be accepted unless it is accompanied by the required fee for each day the member's appearance is required pursuant to the subpoena (ORS 44.415).

Members shall notify the Fire & EMS Chief of receipt of a subpoena. Members should contact the attorney issuing the subpoena to confirm the date and time of appearance or to confirm an on-call status. The member shall comply with all instructions on the subpoena and monitor the status of all required appearances to ensure compliance with judicial process. In the event a member will be unavailable to respond to a subpoena, the member shall promptly notify the attorney issuing the subpoena and the Fire & EMS Chief.

Members who are deposed should request a copy of the transcript.

#### **802.3.3 ON-CALL SUBPOENAS**

Upon receipt of a subpoena and after contacting the issuing attorney, a member may make arrangements with the issuing attorney to be placed in an on-call status.

The subpoenaed member shall promptly notify his/her supervisor of the subpoena and any on-call status and make arrangements regarding any potential scheduling conflicts, potential overtime compensation or other follow-up required to coordinate on-call appearance status.

#### **802.3.4 CRIMINAL SUBPOENAS**

Upon receipt of a criminal subpoena related to authority business, the member shall promptly notify the Fire & EMS Chief of his/her appearance and contact legal counsel if he/she has any questions.

No subpoena for a member of this authority as a witness in a criminal action should be accepted unless it is accompanied by the required fee for each day the member's appearance is required pursuant to the subpoena (ORS 44.415).

#### **802.3.5 CIVIL SUBPOENAS UNRELATED TO OFFICIAL AUTHORITY BUSINESS**

Members properly served with valid subpoenas for civil matters unrelated to their authority duties shall comply with the requirements of the subpoena. Members are not entitled to compensation from the Authority for any such appearance or deposition and arrangements for time off should be coordinated with their supervisor.

Employees subpoenaed to testify about non work-related matters shall be permitted to take time off to testify but are not entitled to receive wages. Employees may use vacation, personal leave or compensatory time off for the time they will be away from work.

### **802.4 RESPONSIBILITIES**

# Western Lane Fire and EMS Authority

## Policy Manual

### *Subpoenas and Court Appearances*

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#### 802.4.1 MEMBERS

Members subpoenaed to appear for any authority-related reason or who are subpoenaed to produce records or evidence shall:

- (a) Document the date, time and manner of receipt.
- (b) Promptly contact the Custodian of Records and provide the Custodian with a copy of the subpoena and/or summons and complaint.
- (c) Make arrangements through the Custodian of Records to obtain any related reports or information.
- (d) Notify their supervisor of the subpoena.

Employees who are subpoenaed to testify about authority-related matters shall receive their normal wages. Any witness fees provided to an on-duty employee shall be promptly transmitted to the Authority. Members shall coordinate any scheduled appearances with their Company Officer to ensure the efficient use of staffing to minimize the payment of overtime.

Members appearing in court or appearing for court-related functions such as depositions shall appear in uniform or business attire.

Any questions regarding this policy or its requirements shall be promptly directed to a supervisor or legal authority counsel.

#### 802.4.2 SUPERVISORS

Supervisors should monitor the schedules of members who have been served subpoenas requiring their appearance to ensure appropriate shift coverage and compensation for the subpoenaed member.

Supervisors shall not intentionally adjust a member's duty schedule for the purpose of creating overtime.

### **802.5 TESTIFYING AGAINST THE INTEREST OF THE AUTHORITY**

Any member who has been subpoenaed to testify, has agreed to testify or who anticipates testifying or providing information on behalf of, or at the request of, any party other than the state; any city, county or any of their officers; or agents or employees in which any of those entities or persons are parties to the litigation, will promptly notify his/her supervisor. The supervisor shall notify the Fire & EMS Chief, prosecuting attorney in a criminal case and the authority's legal counsel, as may be indicated by the case.

- (a) This requirement includes:
  1. Providing testimony or information for the defense in any criminal trial or proceeding.
  2. Providing testimony or information for the plaintiff in a civil proceeding against any city, county or their officers, agents or employees.

*Subpoenas and Court Appearances*

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3. Providing testimony or information on behalf of, or at the request of, any party other than any city, county or Authority official in any administrative proceeding, including, but not limited to, personnel and/or disciplinary matters.
4. No member will be retaliated against for testifying in any matter.

**802.6 RECEIPT AND PROCESSING OF A SUMMONS**

Upon receipt of a summons in a matter related to authority business, the member shall document the date, time and manner of receipt and promptly notify his/her supervisor and contact legal counsel for the Authority.

# Patient Medical Record Security and Privacy

## 803.1 PURPOSE AND SCOPE

The purpose of this policy is to establish appropriate administrative, technical, and physical safeguards for patient medical records and to provide reasonable safeguards against prohibited uses and disclosures of protected health information (PHI) in accordance with federal and state law, to include the following:

- Health Insurance Portability and Accountability Act (HIPAA) (42 USC § 201 et seq.)
- State law relating to protected rights regarding health information (ORS 192.558)
- State rule relating to responses to civil and criminal subpoenas (ORCP 55)

### 803.1.1 DEFINITIONS

Definitions related to this policy include:

**Health information** - Any information, whether oral or recorded in any form or medium, that is created or received by the Authority and relates to a person's past, present, or future physical or mental health or condition, or past, present, or future payment for the provision of health care to a person (45 CFR 160.103).

**Individually identifiable health information** - Health information, including demographic information, created or received by the Authority that relates to an individual's past, present, or future physical or mental health or condition, the provision of health care to the individual, or the past, present, or future payment for the provision of health care to an individual, that can either identify the individual or provide a reasonable basis to believe the information can be used to identify the individual (45 CFR 160.103).

**Limited data set** - PHI that excludes the following direct identifiers of an individual or of relatives, employers, or household members of the individual (45 CFR 164.514(e)):

- Names
- Postal address information, other than town or city, state, and ZIP code
- Telephone or fax numbers
- Email addresses
- Social Security numbers
- Medical record numbers
- Health plan beneficiary numbers
- Account numbers
- Certificate or license numbers
- Vehicle identifiers and serial numbers, including license plate numbers

# Western Lane Fire and EMS Authority

## Policy Manual

### Patient Medical Record Security and Privacy

- Device identifiers and serial numbers
- Web Universal Resource Locators (URLs)
- Internet Protocol (IP) address numbers
- Biometric identifiers, including finger and voice prints
- Full-face photographic images and/or any comparable images

**Patient medical records** - Authority records or data containing any information identifying a patient. However, media recorded by authority body-worn cameras is for quality assessment and improvement purposes, not patient care, and therefore is not part of a patient's medical records.

**Protected Health Information (PHI)** - Individually identifiable health information that is created or received by the Authority. Information is protected whether it is in writing, in an electronic form, or communicated orally (45 CFR 160.103).

**Protected Personal Information (PPI)** - Information that includes but is not limited to PHI, pictures or other forms of voice or image recording, patient address, telephone numbers, Social Security number, date of birth, age, or any other information that could be reasonably used to uniquely identify the patient or that could result in identity theft if released for unauthorized purposes or to unauthorized personnel.

#### **803.2 POLICY**

It is the policy of the Authority to reasonably safeguard PHI and comply with HIPAA and the implementing regulations through the use of policy and procedures, system access security and passwords, and limited physical access to hard copy files (45 CFR 164.530(c)).

#### **803.3 RESPONSIBILITIES**

Members shall protect the security, confidentiality, and privacy of all patient medical records in their custody at all times.

Possessing, releasing, or distributing PPI, including for unauthorized purposes, is prohibited and may violate HIPAA and/or other applicable laws. Members who have not received authority training on the proper handling of these records shall not access patient medical records.

Members with occupational access to patient medical records shall be trained in the proper handling of PHI in accordance with the Health Insurance Portability and Accountability Act (HIPAA) Training Policy and shall reasonably ensure that no unauthorized person shall have access to PHI without the valid authorization of the patient, except as provided by law (45 CFR 164.530(b); 45 CFR 164.512).

#### **803.4 PRIVACY OFFICER**

The Fire & EMS Chief shall designate a privacy officer who is responsible for all matters relating to the privacy of patient medical information, including PHI. The privacy officer shall (45 CFR 164.530):

# Western Lane Fire and EMS Authority

## Policy Manual

### *Patient Medical Record Security and Privacy*

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- (a) Identify who may have access to PPI and PHI.
- (b) Resolve complaints under HIPAA.
- (c) Mitigate, to the extent practicable, any harmful effects known to the Authority regarding any use or disclosure of PHI in violation of this policy or the HIPAA regulations.
- (d) Ensure members are trained in the proper handling of PHI in accordance with the Health Insurance Portability and Accountability Act (HIPAA) Training Policy.
- (e) Ensure technical and physical safeguards are implemented to maintain security and confidentiality of PHI and to allow access to PHI only to those persons or software programs that have been granted access rights.

#### **803.5 PROCEDURE**

Records containing PHI or PPI, including Patient Care Reports (PCRs), shall be kept out of view unless the report is being completed during an incident, during input of information into the National Fire Incident Reporting System (NFIRS), or during processing or review at Western Lane Fire and EMS Authority facilities by authorized personnel (45 CFR 164.530(c)).

#### **803.6 SECURITY**

All patient records containing PHI or PPI shall be kept secure at all times whether the record is in written, verbal, electronic, or any other visual or audible format (45 CFR 164.306(a)).

Documents provided by a patient or caregiver will receive the same level of confidentiality and security as authority records during the time authority personnel retain possession of the documents.

No patient record, including documents and electronic images containing PHI, shall be visible to the public.

##### **803.6.1 ELECTRONIC PHI SECURITY**

All computer workstations and servers within the Authority shall require appropriate security measures, such as user identification and login passwords, to access electronic documents, including electronic PHI (45 CFR 164.308(a)(5)).

Members with access to electronic data shall lock their workstations when left unattended and shall shut down their workstations when leaving for the day to prevent unauthorized access to electronic PHI (45 CFR 164.310; 45 CFR 164.312).

Remote access to authority computer workstations requires that appropriate security measures be provided for access to PHI (45 CFR 164.312).

PHI may be transmitted electronically, provided the transmission occurs through a secure process that allows end-to-end authentication and the recipient is authorized to receive the information. Electronic transmission consists of email, file transfer protocol, internet web posting, and any configurable data stream. End-to-end authentication is accomplished when the electronic referral does not leave a secure network environment and the recipient is known, or when encryption

# Western Lane Fire and EMS Authority

## Policy Manual

### Patient Medical Record Security and Privacy

and authentication measures are used between sender and recipient, thus verifying full receipt by the recipient. Any electronic PHI traveling outside a secure network environment, via the internet, requires encryption and authentication measures (45 CFR 164.312(e)).

#### 803.6.2 HARD COPIES

Hard copies of PCRs shall be kept in a secured area when unattended by authorized personnel. An area of the Authority is considered unattended when members are physically outside of the area and unable to maintain record security. This includes but is not limited to breaks, lunch, or meetings outside the Authority.

Hard copies of PCRs should be stored in a locked area whenever practicable for ease of record retention and retrieval.

Patient records shall not be removed from the Authority without express authorization from the Custodian of Records.

#### **803.7 PHI RECORD REQUESTS**

The following procedures apply to PHI record requests:

- (a) Requests and subpoenas for copies of patient records shall be processed by the Custodian of Records.
- (b) The Custodian of Records or the authorized designee shall not release records containing PHI without a properly completed authorization to release medical records that is signed by the patient or legal representative of the patient.
  1. Verification that the person completing the authorization is the patient or the legal representative of the patient shall be made with government-issued identification and documentation (45 CFR 164.508(c)).
- (c) Unless the request for records is from the patient or the parent of a minor patient, PHI shall be redacted from the record. A photocopy of the record shall be distributed to the requestor.
- (d) Requests for records via a valid subpoena do not require that PHI be redacted.
- (e) Fulfilled records requests shall be placed in a sealed envelope for release to the requestor.
- (f) A full copy of the valid subpoena or authorization to release medical records form shall be maintained in the file with the PCR.

#### 803.7.1 PROHIBITED DISCLOSURES OF PHI AND PPI

- (a) The Authority shall not use or disclose PHI or PPI without authorization. Prohibited disclosures include any form of communication, except as permitted in this policy, including but not limited to (45 CFR 160.103):
  1. PHI or PPI contained in email or other forms of written communication.
  2. Sharing of PHI or PPI on any website, blog, or other form of social or public media.

# Western Lane Fire and EMS Authority

## Policy Manual

### *Patient Medical Record Security and Privacy*

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3. Verbal discussions.
4. The use of any imaging device capable of capturing and storing still or moving images, such as digital or other cameras, video cameras, cellular telephones with picture-taking or video-recording capability, or any other device with picture-taking or video-recording capability while engaged in patient care, while at the scene of a medical emergency or hospital, or at any time when such use could reasonably be expected to result in the inappropriate capture of PHI or PPI.

#### 803.7.2 PERMITTED DISCLOSURES OF PHI AND PPI

The Custodian of Records may release records containing PHI or PPI without authorization from the patient under any of the following circumstances:

- (a) For the authority's use to carry out treatment, payment, or health care operations (45 CFR 164.506)
- (b) Where the PHI is requested pursuant to a valid subpoena or court order (45 CFR 164.512(e))
- (c) Where the PHI is part of a limited data set (45 CFR 164.514(e))
- (d) Where the PHI is used for public health activities authorized by law, including when the information is necessary to report child abuse or neglect (45 CFR 164.512(b))
- (e) Where the PHI is disclosed to a government authority because the person is believed to be a victim of abuse, neglect, or domestic violence (45 CFR 164.512(c))
- (f) To law enforcement as provided in this policy (45 CFR 164.512(f))
- (g) Where the Authority believes that disclosure of the information is necessary to avert a serious threat to the health or safety of a person or the public (45 CFR 164.512(j))
- (h) Where the PHI is required for workers' compensation purposes (45 CFR 164.512(l))

#### 803.7.3 REQUIRED DISCLOSURES

The Authority must disclose PHI when:

- (a) The PHI is requested by and provided to the individual to whom the PHI belongs (45 CFR 164.502(a)(2)).
- (b) The information is required by the U.S. Secretary of Health and Human Services to investigate compliance with HIPAA (45 CFR 164.502(a)(2)).

#### 803.7.4 SUBPOENAS

Records containing PHI or PPI will be disclosed only if one of the following is present (45 CFR 164.512(e)(1); ORCP 55):

- (a) A court order or subpoena signed (or stamped) by a judge that requires no additional assurances or notification to the individual whose records are requested
- (b) A subpoena or discovery order signed by an attorney which requires additional proof of service that written notification has been given to the individual whose records are requested. In such a case, the subpoena or discovery order must be accompanied by

# Western Lane Fire and EMS Authority

## Policy Manual

### Patient Medical Record Security and Privacy

a declaration by the requesting party showing that reasonable efforts have been made to ensure that notice has been provided to the individual whose records are being requested, or that there is a qualified protective order. No records relating to the person named in the notice will be produced until the time to respond to the notice has lapsed and no objections to the production of the materials requested have been made. If written notification to the individual is not provided, the declaration must establish all of the following:

1. The requesting party has made a good faith effort to provide written notice to the individual.
2. The notice includes sufficient information about the litigation or proceeding for which the PHI is requested to allow the individual to raise an objection.
3. The time for the individual to raise objections to the court or tribunal has elapsed.
4. No objections were filed or all objections have been resolved.
5. In lieu of a declaration, records may be released if there is a court order or a stipulation by the parties to the litigation that both:
  - (a) Prohibits the parties from using or disclosing the PHI for any purpose other than the litigation or proceeding for which such information was requested.
  - (b) Requires the return to the Authority or destruction of the PHI (including all copies made) at the end of the litigation or proceeding.

#### 803.7.5 RELEASE OF PHI TO LAW ENFORCEMENT

The release of PHI to a law enforcement agency is permitted under the following circumstances:

- (a) In response to a law enforcement officer who completes the authority's release of PHI to law enforcement form and requires the PHI (45 CFR 164.512(f)(1)):
  1. To report certain types of wounds or other physical injuries.
  2. In compliance with a court order or court-ordered warrant, a subpoena or summons, a grand jury subpoena, or an administrative request for which a response is required by law.
- (b) In response to a law enforcement officer who completes the authority's release of PHI to law enforcement form for the purpose of identifying or locating a suspect, fugitive, material witness, or missing person. In such a case, the Authority may only disclose the following PHI (45 CFR 164.512(f)):
  1. Name and address
  2. Date and place of birth
  3. Social Security number
  4. ABO blood type and Rh factor
  5. The character and extent of injuries
  6. Date and time of treatment
  7. Date and time of death, if applicable

# Western Lane Fire and EMS Authority

## Policy Manual

### Patient Medical Record Security and Privacy

#### 8. A description of distinguishing physical characteristics

##### 803.7.6 ADDITIONAL RESTRICTIONS FOR REPRODUCTIVE HEALTH CARE RECORDS

Records related to reproductive health records as defined by 45 CFR 160.103 are subject to additional disclosure restrictions as provided in 45 CFR 164.502 and 45 CFR 164.509. Requests that may include reproductive health care records should be evaluated by the Custodian of Records in consultation with legal counsel before disclosure to ensure compliance with federal law.

#### **803.8 INDIVIDUAL RIGHTS**

The privacy officer is responsible for ensuring the Authority complies with all of the following rights of patients:

- (a) The right to request restrictions on certain uses and disclosures of PHI (45 CFR 164.522(a))
- (b) The right to receive their PHI confidentially (45 CFR 164.522(b))
- (c) The right to inspect and copy their PHI (45 CFR 164.524)
- (d) The right to request amendments to their PHI (45 CFR 164.526)
- (e) The right to receive an account of disclosures of PHI (45 CFR 164.528)

##### 803.8.1 PHI AMENDMENT REQUESTS

Patients have the right to review their PHI records and, if necessary, to request that amendments be made. A patient must make a request in writing to have their medical record amended. Included in the request must be the patient's account of the incident and what specific amendment is being requested (45 CFR 164.526(b)(1)).

The privacy officer has the authority to deny the request for amendment where the PHI (45 CFR 164.526(a)(2)):

- (a) Was not created by the Authority.
- (b) Is not part of the designated record.
- (c) Is not available for inspection by the requestor pursuant to 45 CFR 164.524.
- (d) Is accurate and complete.

Within 60 days of receipt of the request for amendment, the privacy officer must provide the basis for denial in writing or, in the case that the request is approved, provide notice of approval (45 CFR 164.526(b)(2)).

The time for response may be extended for up to 30 days with a written statement to the requestor identifying the reasons for the delay and the date by which the action will be completed (45 CFR 164.526(b)(2)).