



WESTERN LANE FIRE & EMS AUTHORITY

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

December 10, 2025



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Albany, Oregon 97321 • (541) 223-5555

WESTERN LANE FIRE & EMS AUTHORITY
Nehalem, Oregon

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December 10, 2025

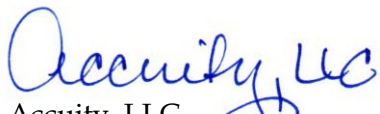
Board of Directors
Western Lane Fire & EMS Authority
Florence, Oregon 97439

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, Nehalem, 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
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.

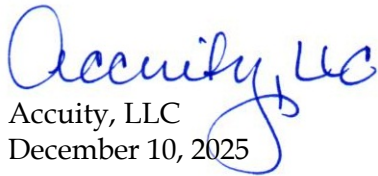
Modification of Auditor's Report

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,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized and fluid, with the letters "Accuity" and "LLC" connected. Below the signature, the text "Accuity, LLC" and "December 10, 2025" is printed in a standard black font.

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 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the modified cash basis financial statements of 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.



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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.



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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.



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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.



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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.



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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 H. Russell
Board Chair

12/10/25
Date

Michael Schuch
Fire Chief

12/15/25
Date

WESTERN LANE FIRE & EMS AUTHORITY Journal Entry 06/30/2025				
Account	Description	Debit	Credit	Net Income Effect
AJE01				
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	
Total		7,333,396.00	7,333,396.00	0.00
AJE02				
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	
Total		7,926,597.50	7,926,597.50	132,602.00
AJE03				
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	
Total		743,774.00	743,774.00	0.00
AJE04				
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
Total		327,883.25	327,883.25	0.00
AJE05				
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	
Total		217,436.18	217,436.18	0.00
AJE06				
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	
Total		78,724.25	78,724.25	-78,724.25
AJE07				
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	
Total		127,787.10	127,787.10	-7,020.93
AJE08				
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	
Total		21,439.00	21,439.00	-21,439.00
AJE09				
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	
Total		435,404.27	435,404.27	-435,404.27
AJE10				
To record CY depreciation				
10-8800	Depreciation Expense	20,440.00	0.00	
10-1799	Accumulated Depreciation	0.00	20,440.00	
Total		20,440.00	20,440.00	-20,440.00
AJE11				
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

Account	Description	Debit	Credit	Net Income Effect
Total		4,637.88	4,637.88	0.00
GRAND TOTAL		17,237,519.43	17,237,519.43	-430,426.45