

Woodburn Fire District
Staff Report
October 21, 2026

Reports & Presentations

- Approval of minutes from September 16, 2026, Board Meeting
- Treasurer's Report – See agenda

Information Items ➤

2026 Audited Financial Statements

Recommendation: Information only

Background: The financial review and audit for the fiscal year ending June 30, 2026, have been complete. Per board approval, the district hired Russ Reis from the firm of Jarrad, Nowell, & Russell LLC to conduct and prepare the financial statements.

In connection with the auditor's testing, nothing came to the auditor's attention that raised concern and there were no deficiencies in internal control over the financial reporting that would be considered material weaknesses.

Fiscal Impact: Cost associated with the audit and the prepared financial statements: \$23,750.

2026 Firefighter & Paramedic Assessment Center Results

Recommendation: Information only

Background: The District's firefighter assessment process opened on August 3, 2026, and closed on September 8, 2026. A total of 94 candidates applied through the National Testing Network; of whom 40 were invited to participate in the assessment center held during the week of September 28th. Four of the 40 candidates invited cancelled their appointments.

The Assessment Center consisted of three components:

- Interview I – Candidate preparation and qualifications for the position.
- Interview II – Team dynamics and interpersonal skills.
- Firefighting Skills Assessment – Evaluation of various fireground skills.

Following the testing process, scores were tallied and reviewed by Chief Examiner Keith Smith, Assistant Chief Corless, and Finance Officer Petersen. Notifications regarding scores, placement on the uncertified eligibility list, and the opportunity to review test scores within the 10-day review period established by the civil service rules were sent to the candidates. Of the 36 candidates who participated, per civil service rules, three did not meet the minimum score of 70% and were unable to be placed on the eligibility list.

With the review period complete, the uncertified list is being presented to the Civil Service Commission for certification on Tuesday, October 20, 2026.

Once certified the list will be posted and remain in effect for a minimum of 12 months with the possibility of an extension of up to 30 months pending commission approval.

Fiscal Impact: Staff time. The cost associated with hosting an assessment center have been included in the fiscal year 2027 budget.

Fire Prevention Campaign Fundraiser

Recommendation: Information only

Background: As part of the District's vision to build a robust fire and life safety prevention program, Fire Marshal Ortiz has been working with civic and community leaders to seek support for the purchase of two Sparky figures: a hands-free Sparky with microphone and headset capabilities, and a Sparky mascot. The district had also partially budgeted for the purchase. To date, \$5,600 in donations has been received from the Fraternal Eagles of Woodburn, French Prairie Kiwanis, and the St. Paul Rodeo Foundation. An additional \$3,900 is expected from the Gervais School District, Gervais Police Department, and Marion County Commissioners. The two Sparkys will be used at the WFD Open House, school events, tours, and other community education and outreach activities.

Fiscal Impact: Estimated costs associated with the purchase of the Sparky Fire Prevention tool and the Sparky Mascot Total: \$15,500. Donations Total - \$9,500, and the FY 27 Budget will cover \$6,000.

Local 1660 Collective Bargaining Agreement

Recommendation: Information only

Background: At the September 16, 2026, meeting, the WFD Board of Directors voted to approve the collective bargaining agreement with Local 1660, with a retroactive effective date of July 1, 2026. The agreement is pending ratification by Local 1660 members. Shop Steward Lieutenant Joseph Jacobucci reported that members have until October 22, 2026, to cast their votes.

Fiscal Impact: Staff time. The cost of the mediator's invoice will be shared equally by the District and the Union. The invoice has not yet been received.

Executive Session ➤ ORS 192.660(2)(d)

The Board will meet in executive session pursuant to ORS 192.660(2)(d) to receive an update from the Fire Chief, the District's designated labor negotiator, regarding labor relations and call back management.

Action Items ➤

Miscellaneous Items, Community Outreach, & Recognitions ➤

Finance Officer Petersen was elected to the OSFOA board as region 2 representative.

Open House, Saturday, October 3rd - Success

Upcoming Events:

- October 31st – Trunk or Treat
- November 3rd – Station Tour for Nellie Muir Elementary School
- November 11th – Veterans Breakfast with the Fire Chief
- December 4th – WFD Christmas Party
- December 5th – Love Santa Money Drive
- December 5th – Mayor's Tree Lighting
- December 8th – Love Santa Gift Wrapping
- December 10th & 11th – Senior Estates Golf Cart Parade
- January 8th – Retirement Celebration for Raul Garza & Robb Gramzow

Public Comment ➤

Adjournment

Next meeting – November 18, 2026, at 7:00 p.m.



Woodburn Fire District
Board of Directors Meeting

Wednesday, September 16, 2026

Attendance: Board Chair Jerry Cotter, Board Vice Chair Kufeldt, Director Andy Ponce, Director Ed Everts, Director Deb Yager

Absent:

Staff Present: Fire Chief Jim Walker, Assistant Chief Mike Corless, Finance Officer Korrin Petersen, Fire Marshal Omar Ortiz, Administrative Assistant Natalie Jones, Volunteer Firefighter Mark Van Lieu, C.E.R.T/CPR Coordinator Uli Reich. Staff joining via TEAMS – Firefighter Engineer Thomas Cally, Engineer Paramedic Jorden Jacobucci, Lieutenant Alex Weninger

Community Members: Bryan Will, GA (joined via TEAMS)

Board Chair Cotter opened the meeting at 7:00 p.m. Roll call and the pledge of allegiance were conducted.

Administration:

Approval of Board Minutes from the August 19, 2026, Meeting – Board Chair Cotter asked the board if they had any comments or changes to the August 19, 2026, board minutes. Hearing none, he called for a motion. Director Yager made a motion to approve the minutes from the August 19, 2026, meeting. The motion was seconded by Board Vice Chair Kufeldt. Hearing no comments or questions, Board Chair Cotter called for a vote. Chief Walker asked that the board vote by member.

Director Everts voted yes.

Director Ponce voted yes.

Board Chair Cotter voted yes.

Board Vice Chair Kufeldt voted yes.

Director Yager voted yes.

Prior to reading the treasurer's report, Finance Officer Petersen reported that per Director Everts's request at the August board meeting, included with the regular financials, was a revenue vs. expense report. The report is different from the monthly financial reports that are regularly provided. The revenue vs. expense report shows a snapshot of the budget including what was received or spent year to date and what percentages are left to collect or spend within the fiscal year. The revenue vs. expense report is a report that is shared with the company officers monthly at the Operations meetings along with breakdowns of the individual materials and services accounts that the members are responsible for monitoring.

Treasurer's Report was read by Secretary/Treasurer Deb Yager:

As of August 31, 2026:

Local Government Investment Pool 1:	\$2,423,986.60
Local Government Investment Pool, 2024 GO Bond:	\$139,166.18
Columbia Bank Checking:	\$218,095.26
 Total Resources:	 \$2,781,248.04
 Payment of August Net Payables:	 \$98,258.97
Payment of August Bond Payables:	\$65,765.63
 Payment of August Net Payroll:	 \$608,493.33
(includes SAFER firefighters)	

Board Chair Cotter asked if anyone had any questions regarding the financial reports. Director Everts asked about the Station 22 construction project contract and if that had been paid in full. Chief Walker stated the project is not complete, as we continue to wait for back-ordered windows. The contract has not been paid in full. Board Chair Cotter asked if anyone had any further discussion or questions. Hearing none, he called for a motion to approve the treasurer's report.

Director Ponce made a motion to approve the treasurer's report. The motion was seconded by Board Vice Chair Kufeldt. Board Chair Cotter called for a vote.

Director Everts voted yes.
Director Ponce voted yes.
Board Chair Cotter voted yes.
Board Vice Chair Kufeldt voted yes.
Director Yager voted yes.

Information Items

Firefighter Assessment Center Update – Assistant Chief Corless reported that we had a total of ninety-four (94) applicants for our upcoming Firefighter Assessment Center. We will be taking forty (40) into the assessment center. As we reviewed the applications and certifications, there were sixteen (16) of the top forty (40) who had incomplete submissions. We reviewed an additional fourteen (14) of whom seven (7) had incomplete submissions. The applications and submissions were reviewed by the District's Chief Examiner Keith Smith and Assistant Chief Corless. Those who were missing documents were contacted and given forty-eight (48) hours to provide what was missing. The final deadline was Friday, September 11th. The minimum score of those moving on to the assessment center is 93.20. The assessment center will be held September 28th through October 1st. Candidates will be tested on tactical skills and interviewed by two panels. Once scoring is complete, the candidates will be notified and have ten (10) days to review their scores. Once the ten-day review period is complete, a proposed list will be established and go before the Civil Service Commission for certification on October 20th. Of those moving forward are six (6) Woodburn Fire volunteer members. Board Vice Chair Kufeldt asked how many we would be hiring. Assistant Chief Corless stated that we have two (2) members retiring on December 31, 2026, and the list will be used to fill those vacancies. Director Yager asked what responses

were received from those who did not provide the required certifications. Assistant Chief Corless stated that some did not respond at all, some got the missing items turned in within the forty-eight-hour (48) deadline and others only submitted a few of the missing certifications. He added that there seemed to be many candidates who did not read the entire job announcement.

Executive Session

Board Chair Cotter read ORS 192.660 (2)(d) to conduct deliberations with the person designated to carry out labor negotiations. WFD/Local 1660 Collective Bargaining Agreement and asked for a motion to go into executive session.

Director Yager made a motion to go into executive session at 7:10 p.m. The motion was seconded by Director Ponce. Hearing no other comments or questions, Board Chair Cotter called for a vote.

Director Everts voted yes.
Director Ponce voted yes.
Board Chair Cotter voted yes.
Board Vice Chair Kufeldt voted yes.
Director Yager voted yes.

Upon returning from executive session, Board Chair Cotter asked for a motion to return to the regular board meeting. Director Yager made a motion to return to the regular board meeting. The motion was seconded by Director Ponce. Hearing no other comments or questions, Board Chair Cotter called for a vote.

Director Everts voted yes.
Director Ponce voted yes.
Board Chair Cotter voted yes.
Board Vice Chair Kufeldt voted yes.
Director Yager voted yes.

The regular Board of Directors meeting resumed at 7:35 p.m.

Action Items

Approval of proposed Collective Bargaining Agreement with Revisions – Reviewed in executive session were a proposed tentatively agreed upon Collective Bargaining Agreement and summary of changes between the District and Local 1660. Board Chair Cotter asked if the board had any further comments or questions. Hearing none, he asked for a motion to approve the proposed Collective Bargaining Agreement. Director Yager made a motion to approve the agreement with the revisions noted. The motion was seconded by Director Ponce. Board Chair Cotter asked if there was any further discussion. Hearing none, he called for a vote by member.

Director Everts voted yes.
Director Ponce voted yes.
Board Chair Cotter voted yes.

Board Vice Chair Kufeldt voted yes.
Director Yager voted yes.

Let it be noted that the Woodburn Fire District Board of Directors approved the tentatively agreed upon Collective Bargaining Agreement. The board commended Chief Walker and Assistant Chief Corless on the completion of this agreement.

Miscellaneous Items & Recognitions

Upcoming events:

- Saturday, October 3rd – WFD Open House. C.E.R.T Coordinator Uli Reich reported that the open house would be held from 11:00 a.m. until 2:30 p.m. The times have been slightly adjusted from years past to accommodate vendors and visitors. We have just over 30 vendors participating, which is slightly down from prior years. The Fire District will be providing demos, antique fire engine rides, a children's firefighter challenge, and serving hotdogs. The newly formed Woodburn High School student C.E.R.T program is expected to participate.
- WHS C.E.R.T. Program – Uli also reported that this newly developed program is in its first year and currently has 55-57 students enrolled in the classes. Students will not only be helping at the Open House, but they will also be helping to staff a first aid tent at Bauman Farms Harvest Festival which begins this weekend and goes through the end of October.
- C.E.R.T National Conference – Uli reported that he, Gary, and Connie Johnson all attended the National C.E.R.T conference which was held in Irvine, California. This was a great opportunity for networking and training. Uli hopes to have additional members attend next year. While there, he obtained his certification to teach future C.E.R.T leaders. The "train-the-trainer" program had twenty (20) applicants, Uli was one (1) of six (6) accepted.
- 9/11 Memorial and First Responder Breakfast – Finance Officer Petersen thanked Board Vice Chair Kufeldt and the Woodburn Area Ministerial Association for providing breakfast to local area first responders on September 11th. The event was well attended. Engine 21 C Shift led by Cpt. Jon Koenig had great input in the setup and program, which made the event the best held to date.

Public Comment: Board Chair Cotter asked if there were any comments from the public, specifically to those joining remotely. Hearing none, he called for a motion to adjourn the meeting. Board Vice Chair Kufeldt made a motion to adjourn the meeting. The motion was seconded by Director Ponce. The following votes were cast to adjourn the meeting:

Director Everts voted yes.
Director Ponce voted yes.
Board Chair Cotter voted in favor.
Board Vice Chair Kufeldt voted in favor.
Director Yager voted in favor.

The meeting was adjourned at 7:46 p.m.

Next meeting will be held on: Wednesday, October 21, 2026.

APPROVED: _____ Date: _____
Jerry Cotter, Board Chair

ATTEST: _____
Jim Walker, Fire Chief

Bank Reconciliation Checks By Date	
Total Valid Check Amount	409,186.27
HRA VEBA	8,541.00
IRS	57,014.75
Oregon Department of Revenue	16,509.57
Oregon Savings Growth Plan	9,085.35
Penserv	400.00
Valic	1,032.58
Voya	6,900.00
PERS	73,979.91
HRA VEBA	8,541.00
IRS	42,025.27
Oregon Department of Revenue	12,733.60
Oregon Savings Growth Plan	7,858.09
Penserv	400.00
Valic	791.13
Voya	2,900.00
Aflac	431.44
Northwest Firefighters Relief	61,588.00
Standard Insurance	3,768.13
Tualatin Valley FF Union	3,614.32
Total PR Related :	318,114.14
Total Bond Project Expenses:	0.00
Total General Fund AP:	91,072.13

Bank Reconciliation Board Audit Report	
Grand Total:	409,186.27
Payroll Related	184,374.93
PERS	55,765.56
SAFER Grant Payroll	77,973.65
Total PR Related:	318,114.14
Total Bond Project Fund 42:	0.00
Total General Fund AP:	91,072.13

Bank Reconciliation

Checks by Date

User: kpetersen
 Printed: 10/14/2026 - 1:45PM
 Bank Accounts: Checking, LGIP
 System:



Cleared and Not Cleared Checks
 Check Date: From 09/01/2026 To 09/30/2026
 Print Void Checks: True - Use commit date for voids
 Print ACH Checks: True

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
0	9/15/2026	HRA VEBA		AP		9/30/2026	8,541.00
0	9/15/2026	IRS		AP		9/30/2026	57,014.75
0	9/15/2026	Oregon Department Of Revenue		AP		9/30/2026	16,509.57
0	9/15/2026	Oregon Savings Growth Plan		AP		9/30/2026	9,085.35
0	9/15/2026	Penserv		AP		9/30/2026	400.00
0	9/15/2026	Valic		AP		9/30/2026	1,032.58
0	9/15/2026	VOYA		AP		9/30/2026	6,900.00
0	9/16/2026	ADP, Inc.		AP		9/30/2026	773.80
0	9/16/2026	Intermedia Cloud Communications		AP		9/30/2026	646.52
36936	9/16/2026	ACE Glass Company		AP		9/30/2026	1,154.00
36937	9/16/2026	American Messaging		AP		9/30/2026	18.82
36938	9/16/2026	Ashland Brothers Landscapes		AP		9/30/2026	2,954.08
36939	9/16/2026	At & T Mobility-CC		AP		9/30/2026	380.00
36940	9/16/2026	AT&T Mobility		AP		9/30/2026	710.72
36941	9/16/2026	Batteries Plus		AP		9/30/2026	159.84
36942	9/16/2026	Bio-Med Testing Services Inc		AP		9/30/2026	160.00
36943	9/16/2026	Cascade Fire Equipment		AP		9/30/2026	1,339.20
36944	9/16/2026	City Of Woodburn		AP		9/30/2026	1,037.72
36945	9/16/2026	Datavisions		AP		9/30/2026	857.29
36946	9/16/2026	Davison Auto Parts		AP		9/30/2026	237.71
36947	9/16/2026	Day Wireless Systems		AP		9/30/2026	3,744.00
36948	9/16/2026	Elan Financial Services		AP		9/30/2026	8,074.73
36949	9/16/2026	Galls		AP		9/30/2026	1,152.57
36950	9/16/2026	GW Hardware		AP			92.01
36951	9/16/2026	Hughes Fire Equipment Inc.		AP		9/30/2026	5,733.72
36952	9/16/2026	Hunter-Davison, Inc.		AP		9/30/2026	2,789.53
36953	9/16/2026	Jarrard, Nowell & Russell LLC c/o JNR		AP		9/30/2026	15,000.00
36954	9/16/2026	Jubitz		AP		9/30/2026	5,057.52
36955	9/16/2026	Kelly, Elizabeth		AP		9/30/2026	99.99
36956	9/16/2026	Kiwanis Club of Woodburn		AP		9/30/2026	180.00
36957	9/16/2026	LEAF		AP		9/30/2026	198.37
36958	9/16/2026	Legacy Health		AP		9/30/2026	238.00
36959	9/16/2026	LN Curtis & Sons		AP		9/30/2026	3,468.63
36960	9/16/2026	Marion Recycling Center Inc		AP		9/30/2026	97.90
36961	9/16/2026	MES Service Company LLC		AP		9/30/2026	1,604.20
36962	9/16/2026	METCOM 911		AP			19,179.67
36963	9/16/2026	Northwest Safety Clean		AP		9/30/2026	2,709.45
36964	9/16/2026	NW Natural		AP		9/30/2026	185.91
36965	9/16/2026	Occ Safety, Health & Wellness		AP			1,600.00
36966	9/16/2026	Oregon Occupational Medicine		AP			830.96
36967	9/16/2026	Peterson Equipment Co.		AP		9/30/2026	205.00
36968	9/16/2026	PGE		AP		9/30/2026	4,359.27
36969	9/16/2026	Republic Services		AP		9/30/2026	287.44

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
36970	9/16/2026	Solutions Yes		AP		9/30/2026	4.28
36971	9/16/2026	Steele Electric		AP		9/30/2026	430.00
36972	9/16/2026	Sterling Volunteers		AP		9/30/2026	19.00
36973	9/16/2026	Dani Tice		AP		9/30/2026	285.00
36974	9/16/2026	Walter E Nelson Co		AP		9/30/2026	685.49
36975	9/16/2026	Chase Waters		AP			1,440.00
36976	9/16/2026	Wave		AP		9/30/2026	68.99
36977	9/16/2026	Yes Graphics Printing Company		AP		9/30/2026	167.00
0	9/25/2026	PERS		AP		9/30/2026	73,979.91
0	9/30/2026	ADP, Inc.		AP		9/30/2026	653.80
0	9/30/2026	HRA VEBA		AP		9/30/2026	8,541.00
0	9/30/2026	IRS		AP		9/30/2026	42,025.27
0	9/30/2026	Oregon Department Of Revenue		AP		9/30/2026	12,733.60
0	9/30/2026	Oregon Savings Growth Plan		AP		9/30/2026	7,858.09
0	9/30/2026	Penserv		AP		9/30/2026	400.00
0	9/30/2026	Valic		AP		9/30/2026	791.13
0	9/30/2026	VOYA		AP		9/30/2026	2,900.00
36978	9/30/2026	Aflac		AP			431.44
36979	9/30/2026	Northwest Firefighters Relief		AP			61,588.00
36980	9/30/2026	Standard Insurance		AP			3,768.13
36981	9/30/2026	Tualatin Valley FF Union		AP			3,614.32

Total Void Check Count:	0
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Total Void Check Amount:	
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Total Valid Check Count:	64
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Total Valid Check Amount:	409,186.27
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Total Check Count:	64
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Total Check Amount:	409,186.27
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Bank Reconciliation

Board Audit

User: kpetersen
 Printed: 10/14/2026 - 1:45PM
 Date Range: 09/01/2026 - 09/30/2026
 Systems: '(All)'



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 10 General Fund				
Department: 00 General				
0	HRA VEBA	HRA VEBA	09/15/2026	5,749.00
0	HRA VEBA	HRA VEBA	09/30/2026	5,749.00
0	IRS	Withholding EE	09/15/2026	44,799.20
0	IRS	Federal withholding EE	09/30/2026	32,624.99
0	Oregon Department Of Revenue	State Withholding EE	09/15/2026	12,831.84
0	Oregon Department Of Revenue	OR Transit EE	09/30/2026	9,745.74
0	Oregon Savings Growth Plan	457 EE Contribution	09/15/2026	5,520.53
0	Oregon Savings Growth Plan	Roth	09/30/2026	4,652.79
0	Penserv	PenServ Def Comp	09/15/2026	400.00
0	Penserv	PenServ Def Comp	09/30/2026	400.00
0	PERS	P & F	09/25/2026	3.89
0	Valic	Valic Def Comp	09/15/2026	1,032.58
0	Valic	Valic Def Comp	09/30/2026	791.13
0	VOYA	Voya Def Comp	09/15/2026	6,900.00
0	VOYA	Voya Def Comp	09/30/2026	2,900.00
36978	Aflac	Aflac withholding EE	09/30/2026	391.98
36979	Northwest Firefighters Relief	Line Staff Health ER	09/30/2026	44,724.00
36980	Standard Insurance	Standard Insurance	09/30/2026	2,750.38
36981	Tualatin Valley FF Union	Union Dues EE	09/30/2026	2,407.88
Total for Department: 00 General				184,374.93
Department: 21 Station 21				
0	ADP, Inc.	payroll processing for 08/31/2026	09/16/2026	773.80
0	ADP, Inc.	early cash of paychecks	09/30/2026	653.80
0	Intermedia Cloud Communications	Phones	09/16/2026	646.52
0	PERS	9/15/2026 Payroll	09/25/2026	55,765.56
36936	ACE Glass Company	Glass Replacement for Gym Window	09/16/2026	1,154.00
36937	American Messaging	messaging services	09/16/2026	18.82
36938	Ashland Brothers Landscapes	Landscape Maint. for Station 21	09/16/2026	506.00
36939	At & T Mobility-CC	internet for apparatus	09/16/2026	380.00
36940	AT&T Mobility	Utilities	09/16/2026	710.72
36941	Batteries Plus	batteries	09/16/2026	159.84
36942	Bio-Med Testing Services Inc	background checks for volunteers	09/16/2026	160.00
36943	Cascade Fire Equipment	Fire foam	09/16/2026	825.00
36944	City Of Woodburn	Sprinkler service	09/16/2026	738.22
36945	Datavisions	Utilties	09/16/2026	400.13
36946	Davison Auto Parts	aborb matpad (Part # BKMAT1520UL	09/16/2026	237.71
36947	Day Wireless Systems	Depot repair	09/16/2026	3,744.00
36948	Elan Financial Services	Paypal for ordering Mascot	09/16/2026	4,706.66
36949	Galls	Uniform order	09/16/2026	1,152.57
36950	GW Hardware		09/16/2026	92.01
36951	Hughes Fire Equipement Inc.	Apparatus maintenance	09/16/2026	5,733.72
36952	Hunter-Davison, Inc.	Station 21 Mini Split repair	09/16/2026	870.98
36953	Jarrard, Nowell & Russell LLC c/o JNF	Financial audit	09/16/2026	15,000.00
36954	Jubitz	Fuel	09/16/2026	5,057.52
36955	Kelly, Elizabeth	Elizabeth Kelly boots purchased from	09/16/2026	99.99
36956	Kiwanis Club of Woodburn	Elizabeth Kelly Woodburn Kiwanis an	09/16/2026	180.00
36957	LEAF	Copy machine lease	09/16/2026	198.37

Check No.	Vendor/Employee	Transaction Description	Date	Amount
36958	Legacy Health	Volunteer onboarding	09/16/2026	238.00
36960	Marion Recycling Center Inc	Low volume 35 gallon box/bag for EM	09/16/2026	97.90
36961	MES Service Company LLC	PPE	09/16/2026	1,604.20
36962	METCOM 911	Dispatch	09/16/2026	19,179.67
36963	Northwest Safety Clean	Uniform general cleaning and repair	09/16/2026	2,709.45
36964	NW Natural	utilities	09/16/2026	185.91
36965	Occ Safety, Health & Wellness	Annual Post Exposure Access	09/16/2026	1,600.00
36966	Oregon Occupational Medicine	David Nelson	09/16/2026	830.96
36967	Peterson Equipment Co.	Laundry machine maintenance and rep	09/16/2026	205.00
36968	PGE	Utilities	09/16/2026	2,618.30
36969	Republic Services	Utilities	09/16/2026	155.76
36970	Solutions Yes	copy machine overages	09/16/2026	4.28
36972	Sterling Volunteers	Volunteer background check	09/16/2026	19.00
36973	Dani Tice	Bookeeping monthly review for 07/27.	09/16/2026	285.00
36974	Walter E Nelson Co	Station 23 Liner HI-D 24x23 8 MIC B	09/16/2026	634.11
36975	Chase Waters	Volunteer Summer 2026 tuition reimbu	09/16/2026	1,440.00
36976	Wave	Station 21 cable	09/16/2026	25.23
36977	Yes Graphics Printing Company	Business cards	09/16/2026	167.00
Total for Department: 21 Station 21				131,965.71
Department: 22 Station 22				
36938	Ashland Brothers Landscapes	Landscape Maint. for Station 22	09/16/2026	316.00
36944	City Of Woodburn	Water and sewer	09/16/2026	299.50
36968	PGE	Utilities	09/16/2026	281.52
36969	Republic Services	Utilities	09/16/2026	52.18
36976	Wave	Station 22 cable	09/16/2026	43.76
Total for Department: 22 Station 22				992.96
Department: 23				
36938	Ashland Brothers Landscapes	Landscape Maint. for Station 23	09/16/2026	2,132.08
36945	Datavisions	Utilties	09/16/2026	345.77
36948	Elan Financial Services	Amazon did not send us mattress topp	09/16/2026	173.87
36968	PGE	Utilities	09/16/2026	872.62
36969	Republic Services	Utilities	09/16/2026	52.45
36974	Walter E Nelson Co	Station 23 towels	09/16/2026	51.38
Total for Department: 23				3,628.17
Department: 24 Station 24				
36945	Datavisions	Utilties	09/16/2026	69.95
36952	Hunter-Davison, Inc.	Station 24 HVAC maintenance	09/16/2026	1,918.55
36968	PGE	Utilities	09/16/2026	328.28
36969	Republic Services	Utilities	09/16/2026	27.05
36971	Steele Electric	Alarm maintenance and testing for stati	09/16/2026	260.00
Total for Department: 24 Station 24				2,603.83
Department: 25 Station 25				
36945	Datavisions	Utilties	09/16/2026	41.44
36968	PGE	Utilities	09/16/2026	258.55
36971	Steele Electric	Alarm maintenance and testing for stati	09/16/2026	170.00
Total for Department: 25 Station 25				469.99
Total for Fund:10 General Fund				324,035.59

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 25 Wildland Reserve				
Department: 00 General				
36943	Cascade Fire Equipment	Adapter	09/16/2026	514.20
36948	Elan Financial Services	Coastal Farms	09/16/2026	3,075.20
36959	LN Curtis & Sons	facepiece, harness	09/16/2026	3,468.63
Total for Department: 00 General				7,058.03
Total for Fund:25 Wildland Reserve				7,058.03

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 27 CPR Program Fund				
Department: 00				
36948	Elan Financial Services	Enrollware CPR	09/16/2026	119.00
Total for Department: 00				119.00
Total for Fund:27 CPR Program Fund				119.00

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 31 SAFER				
Department: 00 General				
0	HRA VEBA	HRA VEBA	09/15/2026	2,792.00
0	HRA VEBA	HRA VEBA	09/30/2026	2,792.00
0	IRS	Medicare ER	09/15/2026	12,215.55
0	IRS	SS EE	09/30/2026	9,400.28
0	Oregon Department Of Revenue	WBF EE	09/15/2026	3,677.73
0	Oregon Department Of Revenue	PLO ER	09/30/2026	2,987.86
0	Oregon Savings Growth Plan	457 EE Contribution	09/15/2026	3,564.82
0	Oregon Savings Growth Plan	457	09/30/2026	3,205.30
0	PERS	9/15/2026 Payroll	09/25/2026	18,210.46
36978	Aflac	Aflac withholding EE	09/30/2026	39.46
36979	Northwest Firefighters Relief	SAFER Health ER	09/30/2026	16,864.00
36980	Standard Insurance	Standard Insurance	09/30/2026	1,017.75
36981	Tualatin Valley FF Union	Union Dues EE	09/30/2026	1,206.44
Total for Department: 00 General				77,973.65
Total for Fund:31 SAFER				77,973.65

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Grand Total		409,186.27

General Ledger

Revenue vs Expense by Account

User: kpetersen
 Printed: 10/15/2026 7:38:42 AM
 Period 01 - 03
 Fiscal Year 2027



Account Number	Description	Budget	Period Amt	YTD	Available	% Available
10	Revenue					
	<i>General Fund</i>					
10-00-4000	Cash Carryforward	-4,082,123.00	0.00	0.00	-4,082,123.00	100.00
10-00-4010	Current Year Taxes	-5,601,677.00	0.00	0.00	-5,601,677.00	100.00
10-00-4011	Prior Year Taxes	-95,000.00	-62,210.25	-62,210.25	-32,789.75	34.52
10-00-4050	Local Option Levy	-1,030,282.00	-11,405.80	-11,405.80	-1,018,876.20	98.89
10-00-4100	Fire Services & Contracts	-3,243.00	0.00	0.00	-3,243.00	100.00
10-00-4110	Insurance Dividends	-3,000.00	0.00	0.00	-3,000.00	100.00
10-00-4150	IGA Svcs&Contracts	-57,375.00	-9,479.48	-9,479.48	-47,895.52	83.48
10-00-4220	Conflagration Act Reimb	0.00	0.00	0.00	0.00	0.00
10-00-4300	Small Grant Revenue	-5,000.00	-11,607.64	-11,607.64	6,607.64	-132.15
10-00-4500	Miscellaneous Revenue	-1,500.00	-41.38	-41.38	-1,458.62	97.24
10-00-4510	Records & Permits	-1,000.00	-200.00	-200.00	-800.00	80.00
10-00-4520	Donations & Contributions	-3,000.00	-5,100.00	-5,100.00	2,100.00	-70.00
10-00-4525	Misc RevenueSurplus Sales	0.00	0.00	0.00	0.00	0.00
10-00-4530	Incident Billing	-1,000.00	0.00	0.00	-1,000.00	100.00
10-00-4535	CERT Donations	0.00	0.00	0.00	0.00	0.00
10-00-4800	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
10-00-4810	Transfer from ApparatusReserve	0.00	0.00	0.00	0.00	0.00
10-00-4812	Transfer From Bond Debt Fund	0.00	0.00	0.00	0.00	0.00
10-00-4814	Transfer from Safer Fund	0.00	0.00	0.00	0.00	0.00
10-00-4820	Transfer from PERS Reserve	0.00	0.00	0.00	0.00	0.00
10-00-4850	Transfer From Antique Reserve	0.00	0.00	0.00	0.00	0.00
10-00-4900	Interest Revenue	-125,000.00	-29,670.88	-29,670.88	-95,329.12	76.26
10	<i>General Fund</i>	11,009,200.00	129,715.43	129,715.43	10,879,484.57	98.82
21	Urban Renewal Remodel					
21-00-4000	Urban Renew Cash Carryforward	0.00	0.00	0.00	0.00	0.00
21	<i>Urban Renewal Remodel</i>	0.00	0.00	0.00	0.00	0.00
22	Apparatus					
22-00-4000	Cash Carryforward	0.00	0.00	0.00	0.00	0.00
22-00-4500	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
22-00-4800	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
22-00-4812	Transfer From Bond Debt Fund	0.00	0.00	0.00	0.00	0.00
22-00-4814	Transfer from Safer Fund	0.00	0.00	0.00	0.00	0.00
22-00-4820	Transfer from PERS Reserve	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	YTD	Available	% Available
22-00-4850	Transfer from Antique Reserve	0.00	0.00	0.00	0.00	0.00
22-00-4900	Interest Revenue	0.00	0.00	0.00	0.00	0.00
22	<i>Apparatus</i>	0.00	0.00	0.00	0.00	0.00
23	<i>Antique</i>	-2,172.00	0.00	0.00	-2,172.00	100.00
23-00-4000	Cash Carryforward	0.00	-1,814.57	-1,814.57	1,814.57	0.00
23-00-4500	Miscellaneous Revenue	0.00	0.00	0.00	1,814.57	0.00
23-00-4800	Transfer from General Fund	-450.00	0.00	0.00	-450.00	100.00
23-00-4812	Transfer from Bond Debt Fund	0.00	0.00	0.00	0.00	0.00
23-00-4814	Transfer from Safer Fund	0.00	0.00	0.00	0.00	0.00
23-00-4820	Transfer from PERS Reserve	0.00	0.00	0.00	0.00	0.00
23-00-4900	Interest Revenue	0.00	0.00	0.00	0.00	0.00
23	<i>Antique</i>	2,622.00	1,814.57	1,814.57	807.43	30.79
24	<i>PERS</i>	0.00	0.00	0.00	0.00	0.00
24-00-4000	Cash Carryforward	0.00	0.00	0.00	0.00	0.00
24-00-4500	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
24-00-4800	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
24-00-4810	Transfer from Apparatus Reserve	0.00	0.00	0.00	0.00	0.00
24-00-4812	Transfer from Bond Debt Fund	0.00	0.00	0.00	0.00	0.00
24-00-4814	Transfer from Safer Fund	0.00	0.00	0.00	0.00	0.00
24-00-4850	Transfer from Antique Reserve	0.00	0.00	0.00	0.00	0.00
24-00-4900	Interest Revenue	0.00	0.00	0.00	0.00	0.00
24	<i>PERS</i>	0.00	0.00	0.00	0.00	0.00
25	<i>Wildland Reserve</i>	-26,000.00	0.00	0.00	-26,000.00	100.00
25-00-4000	Cash Carry Forward	0.00	0.00	0.00	-47,000.00	100.00
25-00-4800	Transfer From General Fund	-47,000.00	0.00	0.00	-47,000.00	100.00
25	<i>Wildland Reserve</i>	73,000.00	0.00	0.00	73,000.00	100.00
26	<i>Personnel Reserve Fund</i>	-25,000.00	0.00	0.00	-25,000.00	100.00
26-00-4000	Cash Carryforward	0.00	0.00	0.00	-25,000.00	100.00
26-00-4500	Transfer in from General Fund	-25,000.00	0.00	0.00	-25,000.00	100.00
26-00-4800	Transfer In From Other Funds	0.00	0.00	0.00	0.00	0.00
26	<i>Personnel Reserve Fund</i>	50,000.00	0.00	0.00	50,000.00	100.00
27	<i>CPR Program Fund</i>	4,781.00	0.00	0.00	4,781.00	100.00
27-00-4000	Cash Carryforward	0.00	0.00	0.00	-3,650.00	100.00
27-00-4500	Misc Revenue	-3,650.00	0.00	0.00	-3,650.00	100.00
27-00-4515	Class Registration	0.00	-387.04	-387.04	387.04	0.00
27-00-4520	CPR Donations	0.00	0.00	0.00	0.00	0.00
27-00-4800	Transfer in General Fund	-4,781.00	0.00	0.00	-4,781.00	100.00
27	<i>CPR Program Fund</i>	3,650.00	387.04	387.04	3,262.96	89.40
31	<i>SAFER</i>	238,362.00	0.00	0.00	238,362.00	100.00
31-00-4000	Cash Carryforward	0.00	-304,115.22	-304,115.22	-1,806,554.78	85.59
31-00-4300	Grant Revenue	-2,110,670.00	0.00	0.00	0.00	0.00
31-00-4315	Prior Year Grant Revenue	0.00	0.00	0.00	0.00	0.00
31-00-4812	Transfer from Bond Debt Fund	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	YTD	Available	% Available
31-00-4820	Transfer from PERS Reserve	0.00	0.00	0.00	0.00	0.00
31-00-4850	Transfer from Antique Reserve	0.00	0.00	0.00	0.00	0.00
31	SAFER	1,872,308.00	304,115.22	304,115.22	1,568,192.78	83.76
40	Bond					
40-00-4000	Cash Carryforward	-18,866.00	0.00	0.00	-18,866.00	100.00
40-00-4010	Current Year Taxes	-753,411.00	0.00	0.00	-753,411.00	100.00
40-00-4011	Prior Year Taxes	0.00	-7,899.18	-7,899.18	7,899.18	0.00
40-00-4810	Transfer from Apparatus Reserve	0.00	0.00	0.00	0.00	0.00
40-00-4812	Transfer from Bond Debt Fund	0.00	0.00	0.00	0.00	0.00
40-00-4814	Transfer from Safer Fund	0.00	0.00	0.00	0.00	0.00
40-00-4820	Transfer from PERS Reserve	0.00	0.00	0.00	0.00	0.00
40-00-4850	Transfer from Antique Reserve	0.00	0.00	0.00	0.00	0.00
40-00-4900	Interest Revenue	0.00	0.00	0.00	0.00	0.00
40	Bond	772,277.00	7,899.18	7,899.18	764,377.82	98.98
41	2022 GO BOND					
41-00-4000	Cash Carry Forward	0.00	0.00	0.00	0.00	0.00
41-00-4115	Bond Proceeds Revenue	0.00	0.00	0.00	0.00	0.00
41-00-4120	Bond Premium	0.00	0.00	0.00	0.00	0.00
41-00-4500	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
41-00-4810	Transfer In from Other Fund	0.00	0.00	0.00	0.00	0.00
41-00-4900	Interest Earned	0.00	0.00	0.00	0.00	0.00
41	2022 GO BOND	0.00	0.00	0.00	0.00	0.00
42	2024 GO BOND					
42-00-4000	Cash Carry Forward	-89,701.00	0.00	0.00	-89,701.00	100.00
42-00-4115	Bond Proceeds Revenue	0.00	0.00	0.00	0.00	0.00
42-00-4120	Bond Premium	0.00	0.00	0.00	0.00	0.00
42-00-4500	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
42-00-4810	Transfer In	0.00	0.00	0.00	0.00	0.00
42-00-4900	Interest Revenue	0.00	-1,836.76	-1,836.76	1,836.76	0.00
42	2024 GO BOND	89,701.00	1,836.76	1,836.76	87,864.24	97.95
	Revenue	13,872,758.00	445,768.20	445,768.20	13,426,989.80	96.79
10	Expense					
10-00-6900	General Fund	0.00	0.00	0.00	0.00	0.00
10-21-5110	Vendor Discounts	849,142.00	185,354.45	185,354.45	663,787.55	78.17
10-21-5116	Wages (Administrative Staff)	2,021,606.00	463,631.78	463,631.78	1,557,974.22	77.07
10-21-5117	Line Staff	1,444.00	765.00	765.00	679.00	47.02
10-21-5118	Seasonal Firefighters	84,851.00	25,519.14	25,519.14	59,331.86	69.92
10-21-5120	Paid On-Call Staff	519,790.00	321,438.33	321,438.33	198,351.67	38.16
10-21-5125	Overtime	1,000.00	454.05	454.05	545.95	54.60
10-21-5215	CPR Instructor	307,676.00	81,280.29	81,280.29	226,395.71	73.58
10-21-5215	Taxes	126,240.00	79,920.29	79,920.29	46,319.71	36.69
10-21-5230	Workers Compensation Insurance					

Account Number	Description	Budget	Period Amt	YTD	Available	% Available
10-21-5310	Retirement	1,313,262.00	369,568.56	369,568.56	943,693.44	71.86
10-21-5400	Health Insurance	705,600.00	168,392.00	168,392.00	537,208.00	76.13
10-21-5410	Life/Disability Insurance	10,000.00	0.00	0.00	10,000.00	100.00
10-21-5800	PTO & Retirement Liability	152,511.00	0.00	0.00	152,511.00	100.00
10-21-6020	Contract - Physicians Advisor	19,000.00	18,000.00	18,000.00	1,000.00	5.26
10-21-6030	EMS Contract Training	6,500.00	2,117.60	2,117.60	4,382.40	67.42
10-21-6040	Audit & Bookkeeping	34,800.00	17,287.50	17,287.50	17,512.50	50.32
10-21-6050	Professional Services/Legal	25,000.00	6,417.00	6,417.00	18,583.00	74.33
10-21-6055	Peer Support	2,000.00	0.00	0.00	2,000.00	100.00
10-21-6056	Firefighter House Fund	725.00	37.98	37.98	687.02	94.76
10-21-6065	Dispatch Contract	230,156.00	57,539.01	57,539.01	172,616.99	75.00
10-21-6100	Office Supply/Printing/Postage	8,000.00	1,223.69	1,223.69	6,776.31	84.70
10-21-6104	Office Equipment & Maintenance	10,000.00	2,222.03	2,222.03	7,777.97	77.78
10-21-6110	Computer Equipment	20,000.00	2,971.17	2,971.17	17,028.83	85.14
10-21-6112	Computer Application&Licensing	71,600.00	7,710.05	7,710.05	63,889.95	89.23
10-21-6115	Administrative Expense	10,000.00	1,260.41	1,260.41	8,739.59	87.40
10-21-6120	Laundry & Janitorial	10,000.00	845.50	845.50	9,154.50	91.55
10-21-6125	Insurance	98,750.00	0.00	0.00	98,750.00	100.00
10-21-6130	Uniforms	50,000.00	3,060.30	3,060.30	46,939.70	93.88
10-21-6140	Fuel	50,000.00	15,139.87	15,139.87	34,860.13	69.72
10-21-6143	Fee For Service	2,000.00	0.00	0.00	2,000.00	100.00
10-21-6150	Fire & EMS Training	30,000.00	983.99	983.99	29,016.01	96.72
10-21-6170	Education Reimbursement	48,000.00	640.70	640.70	47,359.30	98.67
10-21-6200	Personal Safety Equipment	85,000.00	2,151.86	2,151.86	82,848.14	97.47
10-21-6205	Firefighting Equipment&Supply	65,000.00	29,898.60	29,898.60	35,101.40	54.00
10-21-6206	Apparatus Equipment & Tools	0.00	999.69	999.69	-999.69	0.00
10-21-6210	Communications Equipment	40,000.00	9,223.45	9,223.45	30,776.55	76.94
10-21-6212	Shop Tools	1,000.00	14.97	14.97	985.03	98.50
10-21-6215	EMS Supplies	20,000.00	105.88	105.88	19,894.12	99.47
10-21-6217	Fire Marshal Supplies	11,000.00	896.00	896.00	10,104.00	91.85
10-21-6235	CERT Program	5,000.00	19.00	19.00	4,981.00	99.62
10-21-6236	Chaplin Program	500.00	0.00	0.00	500.00	100.00
10-21-6237	CPR Program Expenses	1,000.00	0.00	0.00	1,000.00	100.00
10-21-6239	Donations/Contributions Exp	3,000.00	0.00	0.00	3,000.00	100.00
10-21-6240	Conflagration Expense	0.00	0.00	0.00	0.00	0.00
10-21-6252	Small Engine & Repair	10,390.00	0.00	0.00	10,390.00	100.00
10-21-6255	Service Testing	25,802.00	1,106.86	1,106.86	24,695.14	95.71
10-21-6260	Apparatus Maintenance & Repair	80,000.00	20,298.90	20,298.90	59,701.10	74.63
10-21-6261	Apparatus Preventative Maint.	45,000.00	0.00	0.00	45,000.00	100.00
10-21-6265	Facilities Maint&Repair-Stn 21	43,700.00	9,275.14	9,275.14	34,424.86	78.78
10-21-6310	Utilities - St. 21	75,600.00	16,270.39	16,270.39	59,329.61	78.48
10-21-6350	Memberships	10,000.00	720.00	720.00	9,280.00	92.80
10-21-6360	Periodicals/Subscriptions	1,200.00	74.45	74.45	1,125.55	93.80
10-21-6365	Fees-PR Processing/Bank	6,500.00	3,042.73	3,042.73	3,457.27	53.19
10-21-6370	Misc. Expense	1,000.00	50.00	50.00	950.00	95.00
10-21-6375	Household Goods	1,500.00	0.00	0.00	1,500.00	100.00
10-21-6410	EMS Recertification	7,500.00	0.00	0.00	7,500.00	100.00
10-21-6420	EMSSafety-Immunizations	4,800.00	1,600.00	1,600.00	3,200.00	66.67
10-21-6425	Fitness Program/Equipment	3,000.00	107.94	107.94	2,892.06	96.40

Account Number	Description	Budget	Period Amt	YTD	Available	% Available
10-21-6430	Physicals & Wellness	0.00	0.00	0.00	0.00	0.00
10-21-6435	Firefighter Physicals	40,000.00	5,644.94	5,644.94	34,355.06	85.89
10-21-6450	Community & Member Recognition	0.00	0.00	0.00	0.00	0.00
10-21-6455	Staff & Volunteer Recognition	10,000.00	1,169.20	1,169.20	8,830.80	88.31
10-21-6456	Station Recognition	500.00	0.00	0.00	500.00	100.00
10-21-6460	Volunteer Tuition Reimb	38,000.00	6,628.02	6,628.02	31,371.98	82.56
10-21-6500	Civil Service Testing Legal	2,000.00	264.00	264.00	1,736.00	86.80
10-21-6600	Pub Legal Notices	5,000.00	819.00	819.00	4,181.00	83.62
10-21-6610	Board Meeting & Workshops	3,000.00	39.00	39.00	2,961.00	98.70
10-21-6620	Election Expense	30,000.00	0.00	0.00	30,000.00	100.00
10-21-6630	Public Education	8,000.00	918.57	918.57	7,081.43	88.52
10-21-6640	Volunteer House Fund	100.00	0.00	0.00	100.00	100.00
10-21-6650	Volunteer Incentives	3,000.00	0.00	0.00	3,000.00	100.00
10-21-6660	MERCC	15,708.00	0.00	0.00	15,708.00	100.00
10-21-6800	Capital Outlay	0.00	0.00	0.00	0.00	0.00
10-21-6810	Facilities Improvement-Stn 21	0.00	0.00	0.00	0.00	0.00
10-21-6815	Conflagration Apparatus	0.00	0.00	0.00	0.00	0.00
10-21-6820	Fire & EMS Equipment	0.00	0.00	0.00	0.00	0.00
10-21-6825	Firefighter Art & Tribute Proj	0.00	0.00	0.00	0.00	0.00
10-21-6830	Small Safety Grant	0.00	0.00	0.00	0.00	0.00
10-21-6840	Radios	0.00	0.00	0.00	0.00	0.00
10-21-6850	Apparatus Lease Payments	0.00	0.00	0.00	0.00	0.00
10-21-7000	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00
10-21-7010	Transfer to Apparatus Reserve	0.00	0.00	0.00	0.00	0.00
10-21-7020	Transfer to PERS Reserve	0.00	0.00	0.00	0.00	0.00
10-21-7030	Transfer to CPR Program Fund	4,781.00	0.00	0.00	4,781.00	100.00
10-21-7040	Transfer to Safer Grant	0.00	0.00	0.00	0.00	0.00
10-21-7050	Transfer to Antique Reserve	450.00	0.00	0.00	450.00	100.00
10-21-7055	Transfer to Personnel Reserve	25,000.00	0.00	0.00	25,000.00	100.00
10-21-7060	Transfer to Bond Debt	0.00	0.00	0.00	0.00	0.00
10-21-7070	Transfer To Wildland Reserve	47,000.00	0.00	0.00	47,000.00	100.00
10-21-8000	Operating Contingency	0.00	0.00	0.00	0.00	0.00
10-21-8010	Debt Service Interest TAN	0.00	0.00	0.00	0.00	0.00
10-21-9000	Operating Contingency	100,000.00	0.00	0.00	100,000.00	100.00
10-22-6100	Office Supplies	1,500.00	0.00	0.00	1,500.00	100.00
10-22-6120	Laundry & Janitorial - St. 22	5,000.00	0.00	0.00	5,000.00	100.00
10-22-6206	Apparatus Equipment & Tools	0.00	0.00	0.00	0.00	0.00
10-22-6212	Shop Tools	1,000.00	0.00	0.00	1,000.00	100.00
10-22-6265	Facilities Maint&Repair-Stn 22	31,400.00	1,016.85	1,016.85	30,383.15	96.76
10-22-6310	Utilities - St. 22	19,850.00	2,573.71	2,573.71	17,276.29	87.03
10-22-6375	Household Goods	1,500.00	0.00	0.00	1,500.00	100.00
10-22-6425	ST 22 Fitness Program & Equip	3,000.00	0.00	0.00	3,000.00	100.00
10-22-6456	ST 22 Station Recognition	500.00	0.00	0.00	500.00	100.00
10-22-6810	Facilities Improvement-Stn 22	0.00	0.00	0.00	0.00	0.00
10-23-6120	ST 23 Laundry & Janitorial	2,000.00	90.12	90.12	1,909.88	95.49
10-23-6265	ST 23 Facilities & Maint.	22,900.00	5,201.68	5,201.68	17,698.32	77.29
10-23-6310	ST 23 Utilities	17,800.00	5,699.19	5,699.19	12,100.81	67.98
10-24-6265	Facilities Maint&Repair-Stn 24	10,000.00	3,469.04	3,469.04	6,530.96	65.31
10-24-6310	Utilities - St. 24	9,450.00	1,272.44	1,272.44	8,177.56	86.54

Account Number	Description	Budget	Period Amt	YTD	Available	% Available
10-24-6810	Facilities Improvement-Stn 24	0.00	0.00	0.00	0.00	0.00
10-25-6265	Facilities Maint&Repair-Stn 25	8,000.00	503.19	503.19	7,496.81	93.71
10-25-6310	Utilities - St. 25	9,329.00	872.10	872.10	8,456.90	90.65
10-25-6810	Facilities Improvement-Stn 25	0.00	0.00	0.00	0.00	0.00
10	General Fund	7,842,913.00	1,965,817.60	1,965,817.60	5,877,095.40	74.94
21	Urban Renewal Remodel					
21-21-6805	Station 21 Remodel	0.00	0.00	0.00	0.00	0.00
21	Urban Renewal Remodel	0.00	0.00	0.00	0.00	0.00
22	Apparatus					
22-00-6340	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
22-00-6800	Capital Outlay	0.00	0.00	0.00	0.00	0.00
22-00-7000	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
22-00-7020	Transfer to PERS Reserve	0.00	0.00	0.00	0.00	0.00
22-00-7040	Transfer to Safer Grant	0.00	0.00	0.00	0.00	0.00
22-00-7050	Transfer to Antique Reserve	0.00	0.00	0.00	0.00	0.00
22-00-7060	Transfer to Bond Debt	0.00	0.00	0.00	0.00	0.00
22-00-8010	Debt ServiceInterest TAN	0.00	0.00	0.00	0.00	0.00
22-00-9000	Operating Contingency	0.00	0.00	0.00	0.00	0.00
22-00-9100	Reserves Apparatus	0.00	0.00	0.00	0.00	0.00
22	Apparatus	0.00	0.00	0.00	0.00	0.00
23	Antique					
23-00-6102	Materials & Supplies	0.00	0.00	0.00	0.00	0.00
23-00-6250	Apparatus Maintenance & Repair	0.00	0.00	0.00	0.00	0.00
23-00-6800	Capital Outlay	0.00	0.00	0.00	0.00	0.00
23-00-7010	Transfer to Apparatus Reserve	0.00	0.00	0.00	0.00	0.00
23-00-7020	Transfer to PERS Reserve	0.00	0.00	0.00	0.00	0.00
23-00-7030	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
23-00-7040	Transfer to Safer Grant	0.00	0.00	0.00	0.00	0.00
23-00-7060	Transfer to Bond Debt	0.00	0.00	0.00	0.00	0.00
23-00-9000	Operating Contingency	0.00	0.00	0.00	0.00	0.00
23-00-9100	Reserves Antiques	0.00	0.00	0.00	0.00	0.00
23	Antique	0.00	0.00	0.00	0.00	0.00
24	PERS					
24-00-7000	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
24-00-7010	Transfer to Apparatus Reserve	0.00	0.00	0.00	0.00	0.00
24-00-7040	Transfer to Safer Grant	0.00	0.00	0.00	0.00	0.00
24-00-7050	Transfer to Antique Reserve	0.00	0.00	0.00	0.00	0.00
24-00-7060	Transfer to Bond Debt	0.00	0.00	0.00	0.00	0.00
24-00-9000	Operating Contingency	0.00	0.00	0.00	0.00	0.00
24-00-9100	Reserves PERS	0.00	0.00	0.00	0.00	0.00
24	PERS	0.00	0.00	0.00	0.00	0.00
25	Wildland Reserve					
25-00-6150	Wildland Materials & Services	73,000.00	12,517.85	12,517.85	60,482.15	82.85
25-00-7000	Transfer to Fund 41	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	YTD	Available	% Available
25	Wildland Reserve	73,000.00	12,517.85	12,517.85	60,482.15	82.85
27	CPR Program Fund					
27-00-5125	CPR Instructor Wages	0.00	0.00	0.00	0.00	0.00
27-00-5215	CPR Taxes	0.00	0.00	0.00	0.00	0.00
27-00-6020	Instructor Contracts	500.00	0.00	0.00	500.00	100.00
27-00-6150	Training Materials	0.00	119.00	119.00	-119.00	0.00
27-00-6170	Instructor Recertifications	1,000.00	0.00	0.00	1,000.00	100.00
27-00-6217	Class Supplies	1,500.00	484.59	484.59	1,015.41	67.69
27-00-6365	Bank Processing Fees	150.00	69.95	69.95	80.05	53.37
27	CPR Program Fund	3,150.00	673.54	673.54	2,476.46	78.62
31	SAFER					
31-00-5110	Wages	848,793.00	184,081.81	184,081.81	664,711.19	78.31
31-00-5120	SAFER Overtime	199,427.00	64,988.67	64,988.67	134,438.33	67.41
31-00-5210	Taxes	86,476.00	19,050.84	19,050.84	67,425.16	77.97
31-00-5220	Unemployment Insurance	0.00	1,302.94	1,302.94	-1,302.94	0.00
31-00-5230	Workers Compensation Insurance	45,764.00	33,947.07	33,947.07	11,816.93	25.82
31-00-5310	Retirement	409,608.00	95,798.38	95,798.38	313,809.62	76.61
31-00-5400	Health Insurance	282,240.00	67,344.00	67,344.00	214,896.00	76.14
31-00-5410	Life/Disability Insurance	0.00	0.00	0.00	0.00	0.00
31-00-6100	Supplies	0.00	0.00	0.00	0.00	0.00
31-00-6130	Uniforms	0.00	0.00	0.00	0.00	0.00
31-00-6170	Education Reimbursement	0.00	0.00	0.00	0.00	0.00
31-00-6200	Personal Safety Equipment	0.00	0.00	0.00	0.00	0.00
31-00-6340	Other - Marketing	0.00	0.00	0.00	0.00	0.00
31-00-6430	Firefighter Physicals	0.00	0.00	0.00	0.00	0.00
31-00-7010	Transfer to Apparatus Reserve	0.00	0.00	0.00	0.00	0.00
31-00-7020	Transfer to PERS Reserve	0.00	0.00	0.00	0.00	0.00
31-00-7050	Transfer to Antique Reserve	0.00	0.00	0.00	0.00	0.00
31-00-7060	Transfer to Bond Debt	0.00	0.00	0.00	0.00	0.00
31	SAFER	1,872,308.00	466,513.71	466,513.71	1,405,794.29	75.08
40	Bond					
40-00-4800	Transfer to General Fund	0.00	0.00	0.00	0.00	0.00
40-00-7010	Transfer to Apparatus Reserve	0.00	0.00	0.00	0.00	0.00
40-00-7020	Transfer to PERS Reserve	0.00	0.00	0.00	0.00	0.00
40-00-7040	Transfer to Safer Grant	0.00	0.00	0.00	0.00	0.00
40-00-7050	Transfer to Antique Reserve	0.00	0.00	0.00	0.00	0.00
40-00-8011	Principal - Bond Payment	275,000.00	0.00	0.00	275,000.00	100.00
40-00-8012	Interest - Bond Payments	497,277.00	0.00	0.00	497,277.00	100.00
40	Bond	772,277.00	0.00	0.00	772,277.00	100.00
41	2022 GO BOND					
41-00-6365	Bond Issuance Fees	0.00	0.00	0.00	0.00	0.00
41-00-6370	Bank Fees GO Bond LGIP	0.00	0.00	0.00	0.00	0.00
41-00-6820	Fire & EMS Equipment	0.00	0.00	0.00	0.00	0.00
41-00-6845	Apparatus	0.00	0.00	0.00	0.00	0.00
41-00-6855	Fuel Tank	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget	Period Amt	YTD	Available	% Available
41-00-6860	Training Facility	0.00	0.00	0.00	0.00	0.00
41-00-7070	Transfer to 24 GO Bond Project	0.00	0.00	0.00	0.00	0.00
41-21-6805	Station 21 Remodel	0.00	0.00	0.00	0.00	0.00
41-23-6825	Station 23 Construction	0.00	0.00	0.00	0.00	0.00
41-23-6835	Station 23 - Other	0.00	0.00	0.00	0.00	0.00
41	2022 GO BOND	0.00	0.00	0.00	0.00	0.00
42	2024 GO BOND					
42-00-6365	Bond Issuance Fees	0.00	0.00	0.00	0.00	0.00
42-00-6370	Bank Fees - LGIP	0.00	0.10	0.10	-0.10	0.00
42-00-6805	Station 21 Remodel	0.00	0.00	0.00	0.00	0.00
42-00-6810	Station 22 Remodel	39,701.00	128,250.00	128,250.00	-88,549.00	-223.04
42-00-6820	Fire & EMS Equipment	50,000.00	2,976.44	2,976.44	47,023.56	94.05
42-00-6825	Station 23 Construction	0.00	0.00	0.00	0.00	0.00
42-00-6835	Station 23 - Other	0.00	2,507.19	2,507.19	-2,507.19	0.00
42-00-6845	Apparatus	0.00	0.00	0.00	0.00	0.00
42-00-6855	Fuel Tank	0.00	0.00	0.00	0.00	0.00
42	2024 GO BOND	89,701.00	133,733.73	133,733.73	-44,032.73	-49.09
	Expense	10,653,349.00	2,579,256.43	2,579,256.43	8,074,092.57	75.79

WOODBURN RURAL FIRE PROTECTION DISTRICT
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2026

WOODBURN RURAL FIRE PROTECTION DISTRICT
DISTRICT OFFICIALS
JUNE 30, 2026

BOARD OF DIRECTORS

TERM EXPIRES

Jerry Cotter, President

May 30, 2029

Carlos Ponce, Vice President

May 30, 2027

Deb Yager, Secretary/Treasurer

May 30, 2027

Steve Kufeldt, Director

May 30, 2027

Ed Everts, Director

May 30, 2029

All correspondence for persons listed above may be sent to the address below.

FIRE CHIEF AND REGISTERED AGENT

Jim Walker, Fire Chief

ADMINISTRATOR

Korrin Petersen, Finance Officer

1776 Newberg Highway
Woodburn, Oregon 97071

WOODBURN RURAL FIRE PROTECTION DISTRICT

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Woodburn Rural Fire Protection District
1776 Newberg highway
Woodburn, OR 97071

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Woodburn Rural Fire Protection District as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Woodburn Rural Fire Protection 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 financial position of the governmental activities, each major fund of the Woodburn Rural Fire Protection District, as of June 30, 2026, and the respective changes in financial position, and the aggregate remaining fund information for the year then ended in accordance with the modified cash basis of accounting.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the Woodburn Rural Fire Protection District 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 the note of financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis accounting other than accounting principles generally accepted in the United States of America. 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, and 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 error or fraud.

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 the Woodburn Rural Fire Protection District'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 Responsibility 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 and *Government 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 and *Government 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 Woodburn Rural Fire Protection District'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 Woodburn Rural Fire Protection District'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 the Woodburn Rural Fire Protection District's basic financial statements. The accompanying schedule of revenues, expenditures, and change in fund balance (budgetary basis) and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 schedule of revenues, expenditures, and change in fund balance (budgetary basis) and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2026, on our consideration of the Woodburn Rural Fire Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Woodburn Rural Fire Protection District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Woodburn Rural Fire Protection District's internal control over financial reporting and compliance.

Report on Other Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated _____, 2026, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as 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 consider an opinion on compliance.

JARRARD, NOWELL & RUSSELL, LLC

West Linn, Oregon
_____, 2026

By _____
Russell T. Ries, Principal

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fiscal Year Ended June 30, 2026

As management of Woodburn Rural Fire Protection District, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2026. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

	<i>June 30,</i>		
	<u>2026</u>	<u>2025</u>	<u>change</u>
Net position	\$ 7,281,525	\$ 6,939,855	\$ 341,670
Change in net position	341,670	(1,532,920)	1,874,590

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. The District maintains ten budgetary funds, all of which are governmental funds.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 14 through 28 of this report.

Supplemental Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *supplemental information*, which includes budgetary comparison information for each of the budgetary funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The District's assets exceeded liabilities by \$7,281,525 at June 30, 2026.

Net position – unrestricted represents resources available for the general operations of the District.

Net position – restricted represents resources that are subject to external restrictions on their use, such as debt service or capital projects.

Net investment in capital assets represents the net book value of the District's capital assets, less related debt, and unspent debt proceeds.

Statement of Net Position (Modified Cash Basis)

Condensed comparative statements of net position are presented below.

	<u>2026</u>	<u>2025</u>
<i>Assets</i>		
Current assets	\$ 5,266,552	\$ 6,394,877
Noncurrent assets	14,513,093	13,307,994
<i>Total Assets</i>	19,779,645	19,702,871
<i>Liabilities</i>		
Current liabilities	-	-
Long-term liabilities	12,498,120	12,763,016
<i>Total Liabilities</i>	12,498,120	12,763,016
<i>Net Position</i>		
Net investment in capital assets	3,143,573	3,331,366
Restricted	26,450	43,389
Unrestricted	4,111,502	3,565,100
<i>Total Net Position</i>	\$ 7,281,525	\$ 6,939,855

District's Changes in Statement of Activities

The condensed statements of activities information explain changes in net position as presented below.

	<u>2026</u>	<u>2025</u>
<i>Program Revenues</i>		
Charges for service	\$ 634,627	\$ 405,426
Operating grants and contributions	<u>1,536,221</u>	<u>189,277</u>
<i>Total Program Revenue</i>	2,170,848	594,703
<i>General Revenues</i>		
Property taxes	7,129,676	6,584,269
Interest earnings	244,764	536,632
Miscellaneous	<u>117,335</u>	<u>26,659</u>
<i>Total General Revenues</i>	<u>7,491,775</u>	<u>7,147,560</u>
<i>Total Revenues</i>	9,662,623	7,742,263
<i>Program Expenses</i>		
Fire Protection	<u>9,320,953</u>	<u>9,275,183</u>
<i>Change in Net Position</i>	341,670	(1,532,920)
<i>Net Position, Beginning of year</i>	<u>6,939,855</u>	<u>8,472,775</u>
<i>Net Position, end of year</i>	<u>\$ 7,281,525</u>	<u>\$ 6,939,855</u>

FINANCIAL ANALYSIS OF THE DISTRICT FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. In particular, *fund balance* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

At June 30, 2026, the District's governmental funds reported combined ending fund balances of \$5,266,552, a decrease of \$1,128,325 from the prior year.

General Fund. The General Fund is the primary operating fund of the District. Fund balance was \$4,183,683 as of June 30, 2026. The fund balance increased by \$476,425 during the current fiscal year. As a measure of the fund's liquidity, it may be useful to compare total fund balance to the fund expenditures. Fund balance represents approximately 61% of total general fund expenditures.

BUDGETARY HIGHLIGHTS

Appropriations between the original and final amended budget were increased by \$328,168 in the general fund. The supplemental appropriations provided \$259,347 for additional personnel services and \$68,821 for materials and services.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. The District's investment in capital assets includes land, buildings and improvements, vehicles, and equipment. As of June 30, 2026, the District had invested approximately \$14.5 million in capital assets, net of depreciation, as shown in the following table:

	<u>2026</u>	<u>2025</u>
Land	\$ 570,469	\$ 570,469
Construction in progress	-	5,092,245
Buildings and improvements	13,168,887	6,341,615
Vehicles	5,923,938	5,923,938
Equipment	1,213,292	1,213,292
	<u>20,876,586</u>	<u>19,141,559</u>
Accumulated depreciation	<u>(6,363,493)</u>	<u>(5,833,565)</u>
	<u>\$ 14,513,093</u>	<u>\$ 13,307,994</u>

Long-term Debt. The District had total debt outstanding of \$12,498,120 at the end of the current fiscal year.

	<u>2026</u>	<u>2025</u>
2022 G. O. Bonds - Direct Placement	\$ 6,260,000	\$ 6,450,000
2024 G.O. Bonds- Direct Placement	5,700,000	5,745,000
Unamortized Premiums	<u>538,120</u>	<u>568,016</u>
	<u>\$ 12,498,120</u>	<u>\$ 12,763,016</u>

Additional information on the District's long-term debt can be found in the notes to the basic financial statements.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

The District's Budget Committee considered all the following factors while preparing the District's budget for the 2026-27 fiscal year:

- Property tax revenues are expected to increase.
- Personnel costs and benefits are expected to increase.
- Personal protective equipment, EMS supplies, and facility and equipment maintenance and repair costs are expected to increase.
- Intergovernmental agreement costs are expected to decrease.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be directed to the following address: Woodburn Rural Fire Protection District, 1776 Newberg Highway, Woodburn, OR 97071.

WOODBURN RURAL FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2026

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 4,409,475
Deposit	857,077
Capital assets:	
Nondepreciable capital assets	570,469
Depreciable capital assets, net	<u>13,942,624</u>
Total Assets	<u>19,779,645</u>
LIABILITIES	
General obligation bonds:	
Due in one year	304,896
Due in more than one year	<u>12,193,224</u>
Total Liabilities	<u>12,498,120</u>
NET POSITION	
Net investment in capital assets	3,143,573
Restricted for:	
Debt service	26,450
Unrestricted	<u>4,111,502</u>
Total Net Position	\$ <u><u>7,281,525</u></u>

(See accompanying notes to basic financial statements)

**WOODBURN RURAL FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026**

		Program Revenues			Net (Expenses)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
PRIMARY GOVERNMENT					
<u>Governmental Activities</u>					
Fire services	\$ 9,320,953	\$ 634,627	\$ 1,536,221	\$	(7,150,105)
 GENERAL REVENUES					
Property taxes					7,129,676
Interest					244,764
Miscellaneous					117,335
					<u>7,491,775</u>
 CHANGE IN NET POSITION					341,670
 NET POSITION, July 1					<u>6,939,855</u>
 NET POSITION, June 30					\$ <u>7,281,525</u>

(See accompanying notes to basic financial statements)

WOODBURN RURAL FIRE PROTECTION DISTRICT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
GOVERNMENTAL FUNDS
JUNE 30, 2026

	<u>Special Revenue</u>		<u>Capital Projects</u>		<u>Other Governmental Funds</u>	<u>Totals</u>
	<u>General Fund</u>	<u>Safer Grant Fund</u>	<u>2022 GO Bond Project Fund</u>	<u>2024 GO Bond Project Fund</u>		
ASSETS						
Cash and investments	\$ 4,049,059	\$	\$	271,523	\$ 88,893	\$ 4,409,475
Deposit				857,077		857,077
Due from other funds	134,624					134,624
Total	<u>\$ 4,183,683</u>	<u>\$ 0</u>	<u>0</u>	<u>1,128,600</u>	<u>\$ 88,893</u>	<u>\$ 5,401,176</u>
LIABILITIES						
Due to General Fund	\$	\$ 132,866			\$ 1,758	\$ 134,624
FUND BALANCES						
Nonspendable				857,077		857,077
Restricted for						
Debt service					26,450	26,450
Capital acquisitions				271,523		271,523
Personnel		(132,866)				(132,866)
Committed to						
Capital outlay					2,172	2,172
Wildland					35,271	35,271
CPR					(1,758)	-1,758
Personnel					25,000	25,000
Unassigned	4,183,683					4,183,683
	<u>4,183,683</u>	<u>(132,866)</u>	<u>0</u>	<u>1,128,600</u>	<u>87,135</u>	<u>5,266,552</u>
Total liabilities and fund balance	<u>\$ 4,183,683</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,128,600</u>	<u>\$ 88,893</u>	<u>\$ 5,401,176</u>

Reconciliation of Statement of Assets,
Liabilities and Fund Balances - Cash Basis
to Statement of Net of Net Position -
Modified Cash Basis:

Fund balances \$ 5,266,552

The cost of capital assets purchased or constructed
is reported as an expenditure in governmental
funds. The Statement of Net Position includes those
capital assets among the assets of the District as a whole.

Net Capital Assets 14,513,093

Long-term liabilities applicable to the District's
governmental activities are not due and payable in the
current period and accordingly are not reported as
fund liabilities. Long-term liabilities are reported
in the Statement of Net Position.

(12,498,120)

Net Position of Governmental Activities \$ 7,281,525

(See accompanying notes to basic financial statements)

WOODBURN RURAL FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

	General Fund	Special Revenue Safer Grant Fund	Capital Projects 2022 GO Bond Project Fund	2024 GO Bond Project Fund	Other Governmental Funds	Totals
REVENUES:						
Property taxes	\$ 6,405,875	\$	\$	\$	723,801	\$ 7,129,676
Charges for services	574,894				1,257	576,151
Intergovernmental	58,476					58,476
Grants and donations	60,184	1,476,037				1,536,221
Interest	189,323		2	55,439		244,764
Miscellaneous	73,223			44,112		117,335
Total	<u>7,361,975</u>	<u>1,476,037</u>	<u>2</u>	<u>99,551</u>	<u>725,058</u>	<u>9,662,623</u>
EXPENDITURES:						
Current	6,792,091	1,454,046	21,000		25,730	8,292,867
Capital outlay				1,757,341		1,757,341
Debt service					740,740	740,740
Total	<u>6,792,091</u>	<u>1,454,046</u>	<u>21,000</u>	<u>1,757,341</u>	<u>766,470</u>	<u>10,790,948</u>
REVENUES OVER (UNDER) EXPENDITURES	569,884	21,991	(20,998)	(1,657,790)	(41,412)	(1,128,325)
OTHER FINANCING SOURCES (USES):						
Proceeds from bond issue						0
Debt issuance costs						0
Transfers in	3,002		21,000	706	96,461	121,169
Transfers out	(96,461)		(706)		(24,002)	(121,169)
NET CHANGE IN FUND BALANCE	476,425	21,991	(704)	(1,657,084)	31,047	(1,128,325)
FUND BALANCES, July 1	<u>3,707,258</u>	<u>(154,857)</u>	<u>704</u>	<u>2,785,684</u>	<u>56,088</u>	<u>6,394,877</u>
FUND BALANCES, June 30	<u>\$ 4,183,683</u>	<u>\$ (132,866)</u>	<u>0</u>	<u>\$ 1,128,600</u>	<u>\$ 87,135</u>	<u>\$ 5,266,552</u>

Reconciliation of Statement of Receipts,
Expenditures and Changes in Fund Balances
to Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ (1,128,325)

Governmental funds report capital outlays as expenditures.
In the Statement of Activities, the cost of those assets is
allocated over their useful lives and reported as depreciation.

Net Capital Asset Additions	1,735,027	
Depreciation expense	(529,928)	1,205,099

Repayment of debt principal is an expenditure in the
governmental funds, but the repayment reduces long-
term debt in the Statement of Activities.

Bond proceeds		
Amortization of bond premium	29,896	
Loan principal payments	235,000	264,896

Change in Net Position of Governmental Activities \$ 341,670

(See accompanying notes to basic financial statements)

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District was organized under provisions of Oregon Statutes Chapter 478 for the purpose of providing fire protection and other emergency services. It is a municipal corporation governed by an elected five-member board. As required by accounting principles generally accepted in the United States of America, these financial statements present the District (the primary government) and any component units. Component units, as established by GASB Statement 61, are separate organizations that are included in the District's reporting because of the significance of their operational or financial relationships with the District. There are no component units.

There are certain governmental agencies and various service districts which provide services within the District. These agencies have independently elected governing boards and the District is not financially accountable for these organizations. Therefore, financial information for these agencies is not included in the accompanying financial statements.

As discussed further under *Measurement Focus and Basis of Accounting*, these financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB). These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurement and recognition criteria of the modified cash basis of accounting.

Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial level.

Government-wide financial statements display information about the reporting government as a whole. These statements focus on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These aggregated statements consist of the Statement of Net Position (modified cash basis) and the Statement of Activities (modified cash basis).

The Statement of Net Position (modified cash basis) presents information on the assets and liabilities of the District as of the date on the statement. Net position is what remains after the liabilities have been paid off or otherwise satisfied. Net position is shown subject to restriction and net position - unrestricted.

The Statement of Activities (modified cash basis) demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund financial statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified and summarized as governmental, proprietary, or fiduciary. Currently, the District only has governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation

The financial transactions of the District are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

Accounting principles generally accepted in the United States of America set forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/ expenses of either fund category or the government and enterprise combined) for the determination of major funds.

The District reports the following major governmental funds:

General Fund – This is the District’s primary operating fund. It accounts for all financial resources of the general government, except for those requiring separate accounting in another fund. Principal sources of revenues are property taxes and charges for services. Primary expenditures are for general administration and fire protection.

Safer Grant Program – This special fund is used to track federal grant funds promoting staffing for adequate fire and emergency response.

GO Bond 2022 Project Fund – This capital projects fund is used to account for capital projects related to the 2022 general obligation bonds.

GO Bond 2024 Project Fund – This capital projects fund is used to account for capital projects related to the 2024 general obligation bonds.

The District reports the following nonmajor governmental funds:

Apparatus Reserve Fund – This capital project fund accounts for money set aside for apparatus purchases. The primary source of revenues for this fund is transfers from the General Fund and proceeds from the sale of assets.

Antique Reserve Fund – This capital project fund accounts for money set aside for repair and restoration of the District’s antiques. This fund will continue to receive revenues from miscellaneous sources.

GO Bond - Debt Service Fund – This debt service fund is used to account for the payment of principal and interest on all general obligation long-term debt.

Wildland Program Fund – This special fund is used to account for revenue received from the State of Oregon for wildland conflagration deployment.

CPR Program Fund – This fund is used to account for revenue and expenditures directly tied to community CPR classes.

Personnel Revenue Fund - This fund accounts for money set aside for future personnel positions.

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the Board takes formal action that places specific constraints on how the resources may be used. The Board can modify or rescind the commitment at any time through taking a similar formal action.

Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the Board approves which resources should be "reserved" during the adoption of the annual budget. The District's Administrative Manager uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the District's Annual Financial Report.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Definitions of Governmental Fund Types

The General Fund is used to account for all financial resources not accounted for in another fund.

Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenues sources" means that the revenue sources for the fund must be from restricted or committed sources, specifically that a substantial portion of the revenue must be from these sources and be expended in accordance with those requirements. Budgetary Special Revenue Funds whose primary source of funding is transfers from the General Fund must be reported as part of the General Fund in accordance with GASB No. 54.

Capital Projects funds are utilized to account for financial resources to be used for the acquisition or construction of capital equipment and facilities.

Debt Service funds are used to account for financial resources to be used for debt service payments.

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe what transactions or events are recorded within the various financial statements. Basis of accounting refers to when and how transactions or events are recorded, regardless of the measurement focus applied.

In the government-wide Statement of Net Position (Modified Cash Basis) and Statement of Activities (Modified Cash Basis), governmental activities are presented using the economic resource measurement focus, within the limitations of the modified cash basis of accounting, as defined below.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus is applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The government-wide statements utilize an economic resource measurement focus within the limitations of the modified cash basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, change in net position (or cost recovery), net financial position, and cash flows. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent or financial or nonfinancial) associated with their activities are generally reported within the limitations of the modified cash basis of accounting.

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by the GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statement of net position or balance sheet cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include:

1. Interfund receivables and payables that are temporary borrowing and result from transactions involving cash or cash equivalents are recognized.
2. Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit, external cash pools, and marketable investments) that arise from transactions and events involving cash or cash equivalents are recognized.
3. Liabilities for cash (or cash equivalents) held on behalf of others or held in escrow are recognized.
4. Capital assets and debt in the government-wide financial statements.

The modified cash basis of accounting differs from generally accepted accounting principles primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods and services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. Other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value. Additionally, capital assets and long-term liabilities, such as debt, are reported only in the government-wide financial statements and in the notes to the financial statements.

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

If the District utilized the basis of accounting recognized as generally accepted in the United States of America, the fund financial statements for the governmental funds would use the modified accrual basis of accounting, and the fund financial statements for the enterprise funds would use the accrual basis of accounting. All government- wide financial statements would be presented on the accrual basis of accounting.

The District's policy, although not in accordance with GAAP, is acceptable under Oregon Law (ORS 294.333), which leaves the selection of the method of accounting to the discretion of the municipal corporation.

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 reporting amounts of certain assets, liabilities, revenues, and expenses as of and for the year ended June 30, 2025. Actual results may differ from such estimates.

Cash and Cash Equivalents

The District maintains cash and cash equivalents in a common pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of assets and liabilities as cash and cash equivalents. The District considers cash on hand, demand deposits and savings accounts, and short-term investments with an original maturity of three months or less from the date of acquisition to be cash and cash equivalents.

Oregon Revised Statutes authorize the District to invest in certificates of deposit, savings accounts, bank repurchase agreements, bankers' acceptances, general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities and the State Treasurer's Local Government Investment Pool, among others.

Investments are stated at cost, which approximates fair value.

Property Taxes

Property taxes are levied by the County Assessor and collected by the County Tax Collector. The taxes are levied and become a lien as of July 1. They may be paid in three installments payable in equal payments due November 15, February 15, and May 15. The District's property tax collection records show that most of the property taxes due are collected during the year of levy and delinquent taxes are collected in the next few years.

Capital Assets

Capital assets (items costing more than \$5,000 and lasting more than one year) are reported in the governmental wide financial statements and in the notes to the financial statements. In the fund statements, capital assets are charged as expenditures as purchased. Capital assets are recorded at cost or estimated historical cost. Donated assets are not recorded. Maintenance and repairs are expensed as incurred. Replacements which improve or extend the lives of property are capitalized.

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets (Continued)

Capital assets are depreciated unless they are inexhaustible in nature (e.g., land and right-of-ways). Depreciation is an accounting process to allocate the cost of capital assets in a systematic and rational manner to those periods expected to benefit from the use of capital assets. Depreciation is not intended to represent an estimate in the decline of fair market value, nor are capital assets, net of accumulated depreciation, intended to represent an estimate of the current condition of the assets, or the maintenance requirements needed to maintain the assets at their current level of condition.

Depreciation is computed over the estimated useful lives of the capital assets. Depreciation is calculated on the straight-line basis. The estimated useful lives of the various categories of assets are as follows:

Buildings and improvements	30 - 50 years
Equipment	10 - 30 years

Upon disposal of capital assets, cost and accumulated depreciation are removed from the accounts.

Long-Term Debt

Long-term debt is presented only in the governmental-wide statements and in the notes to the financial statements. Payments of principal and interest are recorded as expenditures / expenses when paid.

Accrued Compensated Absences

Accumulated unpaid vacation and sick pay is recorded as an expenditure when paid.

Budgets and Budgetary Accounting

The District prepares its budget on the cash basis for all funds. Expenditures of a fund may not legally exceed the annual appropriations for the major object class (personal services, materials and services, capital outlay, debt service, and contingency). The Board of Directors may amend the budget to expend unforeseen revenues by supplemental appropriations. All supplemental appropriations are included in the final budget column of all budget comparison statements. All annual appropriations lapse at fiscal year-end. The District does not use encumbrance accounting.

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE B - CASH AND CASH EQUIVALENTS

Cash and equivalents are comprised of the following at June 30, 2026:

Cash	
Cash on hand	\$ 200
Deposits with financial institutions	370,915
Investments	
Local Government Investment Pool	4,038,360
	\$ 4,409,475

Deposits

The book balance of the District's bank deposits (checking accounts) was \$370,915 and the bank balance was \$577,582. The difference is due to transactions in process. Bank balances are secured to legal limits by federal deposit insurance. Any remaining amount is secured in accordance with ORS 295 under a collateral program administered by the Oregon State Treasurer.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the District's deposits with financial institutions for up to \$250,000 each for the aggregate of all demand deposits and the aggregate of all time deposit and savings accounts at each financial institution. Deposits in excess of FDIC coverage are with institutions participating in the Oregon Public Funds Collateralization Program. The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are 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. As of June 30, 2026, \$327,582 of the District's bank balances were covered by PFCP.

Local Government Investment Pool

The State Treasurer of the State of Oregon maintains the Oregon Short-Term Fund, of which the Local Government Investment Pool is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill, and caution. The Oregon Short-Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). At June 30, 2026, the fair value of the position in the Oregon State Treasurer's Short-Term Investment Pool was approximately equal to the value of the pool shares. The investment in the Oregon Short-Term Fund is not subject to risk evaluation. The LGIP is not rated for credit quality. Separate financial statements for the Oregon Short-Term Fund are available from the Oregon State Treasurer.

WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

NOTE B - CASH AND CASH EQUIVALENTS (Continued)

Custodial Risk - Investments

For an investment, this is the risk that, in the event of a failure of the counterparty, the District will not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. The LGIP is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of or has control of any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short-Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill, and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP.

NOTE C - CAPITAL ASSETS

Capital asset transactions for the year were as follows:

	<i>Balances</i>			<i>Balances</i>
	<i>July 1, 2025</i>	<i>Increases</i>	<i>Decreases</i>	<i>June 30, 2026</i>
Nondepreciable capital assets				
Land	\$ 570,469	\$ -	\$ -	\$ 570,469
Construction in progress	5,092,245	1,735,029	(6,827,272)	-
Total nondepreciable	5,662,714	1,735,029	(6,827,272)	570,469
Depreciable capital assets				
Buildings and improvements	6,341,615	6,827,272	-	13,168,887
Vehicles	5,923,938	-	-	5,923,938
Equipment	1,213,292	-	-	1,213,292
Total depreciable	13,478,845	6,827,272	-	20,306,117
Accumulated depreciation				
Buildings and improvements	(2,196,300)	(233,372)	-	(2,429,672)
Vehicles	(3,138,203)	(229,436)	-	(3,367,639)
Equipment	(499,062)	(67,120)	-	(566,182)
Total accumulated depreciation	(5,833,565)	(529,928)	-	(6,363,493)
Depreciable capital assets, net	7,645,280	6,297,344		13,942,624
Capital assets, net of depreciation	\$ 13,307,994	\$ 8,032,371	\$ (6,827,272)	\$ 14,513,093

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE D - LONG-TERM DEBT

Long-term debt transactions for the year were as follows:

	<i>Outstanding July 1, 2025</i>	<i>Issued</i>	<i>Matured/ Redeemed During Year</i>	<i>Outstanding June 30, 2026</i>	<i>Due Within One Year</i>
2022 G.O. Bonds - Direct Placement	\$ 6,450,000	\$ -	\$ (190,000)	\$ 6,260,000	\$ 205,000
2024 G.O. Bonds – Direct Placement	5,745,000	-	(45,000)	5,700,000	70,000
Unamortized Premiums	<u>568,016</u>	<u>-</u>	<u>(29,896)</u>	<u>538,120</u>	<u>29,896</u>
Direct borrowings – Governmental Activities	<u>\$ 12,763,016</u>	<u>\$ -</u>	<u>\$ (264,896)</u>	<u>\$ 12,498,120</u>	<u>\$ 304,896</u>

2022 G.O. Bonds: On May 19, 2024, the District entered into a general obligation bond agreement for the amount of \$12,760,000, as a 20-year replacement bond for the bond that expired June 30, 2022. On September 1, 2022, the District signed the second bond purchase agreement related to this general obligation bond in the amount of \$6,960,000. These bond funds are used to purchase emergency medical services equipment, apparatus and improve and construct facilities.

Future debt service requirement are as follows:

<i>Fiscal Year Ending June 30,</i>	<i>2022 G.O. Bonds</i>		
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2027	\$ 205,000	\$ 204,702	\$ 409,702
2028	225,000	197,998	422,998
2029	245,000	190,641	435,641
2030	270,000	182,630	452,630
2031-2035	1,700,000	765,998	2,465,998
2036-2040	2,410,000	443,739	2,853,739
2041-2042	1,205,000	59,678	1,264,678
	<u>\$ 6,260,000</u>	<u>\$ 2,045,386</u>	<u>\$ 8,305,386</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE D - LONG-TERM DEBT (Continued)

2024 G.O. Bonds: On May 19, 2024, the District entered into a general obligation bond agreement for the amount of \$12,760,000, as a 20-year replacement bond for the bond that expired June 30, 2022. On July 11, 2024, the District signed the second bond purchase agreement related to this general obligation bond in the amount of \$5,800,000. These bond funds are used to purchase emergency medical services equipment, apparatus and improve and construct facilities.

Future debt service requirement are as follows:

<i>Fiscal Year Ending June 30,</i>	<i>2024 G.O. Bonds</i>		
	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2027	\$ 70,000	\$ 292,575	\$ 362,575
2028	85,000	289,075	374,075
2029	100,000	284,825	384,825
2030	110,000	279,825	389,825
2031-2035	845,000	1,297,875	2,142,875
2036-2040	1,460,000	1,029,375	2,489,375
2041-2042	3,030,000	475,125	3,505,125
	<u>\$ 5,700,000</u>	<u>\$ 3,948,675</u>	<u>\$ 9,648,675</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE E - PENSION PLAN

Plan Description – District employees are provided pension benefits through the Oregon Public Employees Retirement System (PERS). PERS is a cost-sharing multiple-employer defined benefit pension plan for units of state and local government in Oregon, containing multiple actuarial pools. Benefits are established and amended by the Oregon State Legislature pursuant to ORS Chapters 238 and 238A. The legislature has delegated the authority to administer and manage PERS to the Public Employees Retirement Board. PERS issues a publicly available financial report that can be found at:

<https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Benefits Provided – PERS provides retirement, disability, and death benefits which vary based on a qualified employee's hiring date and employment class (general service or police/fire). All District employees are eligible to participate after six months of covered employment. Details applicable to police/fire employees are noted in [square brackets] where different.

The Tier One/Tier Two Retirement Plan applies to qualifying employees hired before August 29, 2003, and is closed to new members.

Monthly retirement benefits are based on final 3-year average salary multiplied by years of service and a factor of 1.67% [2.00%]. Benefits may also be based on a money match computation, or formula plus annuity (for members contributing before August 21, 1981), if a greater benefit results. Employees are fully vested after making contributions in each of five calendar years and are eligible to retire at age 55 [50]. Tier One benefits are reduced if retirement occurs prior to age 58 [55] with less than 30 [25] years of service; Tier Two benefits are reduced for retirement prior to age 60.

Employees are eligible for service-related disability benefits regardless of length of service; 10 years of service is required for nonservice-related benefits. Disability benefits are determined in the same manner as retirement benefits with service time computed to age 58 [55].

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance. The beneficiary may also receive a matching lump-sum payment from employer funds if the member was in covered employment at the time of death, or if the member died less than 120 days after termination, while on official leave of absence, or as a result of a job-related injury.

Monthly benefits are subject to annual cost-of-living adjustments (COLA). For benefits earned after the relevant effective dates, the COLA is subject to a cap of 1.25% on the first \$60,000 of annual benefits and 0.15% thereafter (ORS 238.360).

The Oregon Public Service Retirement Plan (OPSRP) applies to qualifying employees hired on or after August 29, 2003.

Monthly retirement benefits are based on final 3-year average salary multiplied by years of service and a factor of 1.50% [1.80%]. Employees are fully vested after completing 600 hours of service in each of five calendar years and are eligible to retire at age 58 [53] with 30 [25] years of service, or at age 65 [60] otherwise.

Employees are eligible for service-related disability benefits regardless of length of service; 10 years of service is required for nonservice-related benefits. The benefit is 45% of the employee's salary during the last full month of employment before the disability occurred.

Upon the death of a non-retired member, the beneficiary receives a monthly benefit equal to 50% of the retirement benefit that would have been paid to the member.

Monthly benefits are subject to annual cost-of-living adjustments (COLA). For benefits earned after the relevant effective dates, the COLA is subject to a cap of 1.25% on the first \$60,000 of annual benefits and 0.15% thereafter (ORS 238A.210).

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE E - PENSION PLAN (Continued)

Contribution Requirements – As a participating employer, the District is required to make monthly contributions to PERS based on actuarially determined percentages of covered payroll. Rates in effect for fiscal year 2026 were 36.20% for Tier One/Tier Two employees, 26.33% for OPSRP general service employees, and 31.60% for OPSRP police/fire employees. The District's total contributions to PERS were \$1,208,109 for fiscal year ended June 30, 2026.

Contribution requirements are established by Oregon statute and may be amended by an act of the Oregon State Legislature. Employer contribution rates for fiscal year 2026 were based on the December 31, 2023, actuarial valuation using the entry age normal actuarial cost method. It is important to note that the actuarial valuations used for rate setting are based on different methods and assumptions than those used for financial reporting which are described later in this note.

Employee contributions are set by statute at 6% of salary and are remitted by participating employers, who may agree to make employee contributions on the employee's behalf. Prior to January 1, 2004, employee contributions were credited to the defined benefit pension plan. Beginning January 1, 2004, all employee contributions were placed in the OPSRP Individual Account Program (IAP), a defined contribution pension plan described further at the end of this note.

Pension Assets/Liabilities, Pension Expense, and Pension-Related Deferrals – At June 30, 2026, the District reported a net pension liability of \$4,384,772 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2025. The total pension liability used to calculate the net pension liability was based on a December 31, 2023, actuarial valuation, rolled forward to the measurement date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to PERS relative to the projected contributions of all participating employers, as actuarially determined. The District's proportion was 0.01963% as of the June 30, 2025, measurement date, compared to 0.02488% as of June 30, 2024.

For purposes of measuring the net pension liability, deferred outflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from fiduciary net position has been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Pension investments are reported at fair value.

For the year ended June 30, 2026, the District would have recognized if not for the fact that they utilize the modified cash basis of accounting, pension expense of \$788,326. At June 30, 2026, the District's deferred outflows of resources and deferred inflows under GAAP accounting of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 279,694	\$ 6,250
Changes in assumptions	254,821	-
Net difference between projected and actual earnings on pension plan investments	369,407	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	806,144	918,612
District contributions subsequent to the measurement date	1,208,109	N/A
	<u>\$ 2,918,175</u>	<u>\$ 924,862</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE E - PENSION PLAN (Continued)

The \$1,208,109 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2027. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2027	\$	577,949
2028		264,169
2029		52,721
2030		(81,409)
2031		(28,226)
		\$ 785,204

Actuarial Methods and Assumptions – The total pension liability in the December 31, 2023, actuarial valuation was determined using the entry age normal method and the following actuarial assumptions, applied to all periods included in the measurement: inflation rate of 2.40%, projected salary increases of 3.40%, investment rate of return of 6.90%, and mortality rates based on the PUB-2010 healthy retiree, sex-distinct, generational with Unisex, social security data scale, with job category adjustments and setbacks. These assumptions were based on the results of an actuarial experience study for the four-year period ending December 31, 2023.

The long-term expected rate of return on pension plan investments was developed by combining estimated rates of return for each major asset class weighted by target asset allocation percentages and adjusting for inflation.

Target allocations and estimated geometric rates of return for each major asset class are available in the PERS publicly available financial report previously mentioned.

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE E - PENSION PLAN (Continued)

The following chart shows the sensitivity of the net pension liability (asset) to changes in the discount rate, based on calculations using discount rates of 5.90%, 6.90%, and 7.90%.

	<u>1% Decrease (5.90%)</u>	<u>Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
Proportionate share of the net pension liability	\$ 6,993,065	\$ 4,384,772	\$ 2,200,769

Pension Plan Fiduciary Net Position – Detailed information about PERS’ net position is available in its separately issued financial report.

Defined Contribution Plan – PERS-eligible employees are statutorily required to contribute 6% of their annual covered salary to the OPSRP Individual Account Program (IAP), a defined contribution pension plan. Benefits terms, including contribution requirements, are established by the Oregon Legislature. As permitted, the District has opted to pick-up the contributions on behalf of employees. Total contributions were \$191,508 for the year ended June 30, 2026. Employees are fully vested after completing 600 hours of service in each of five calendar years. PERS contracts with VOYA Financial to administer the IAP.

NOTE F - INTERFUND TRANSFERS (BUDGETARY BASIS)

Transfers are used to (1) move revenue from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move revenue restricted to debt service from the funds collecting the revenues to the debt service fund as debt service payments become due, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (4) to close funds.

<u>Fund Name</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 3,002	\$ 96,461
Wildland	71,461	21,000
Personnel	25,000	-
Antique	-	3,002
2022 GO BOND	21,000	706
2024 GO BOND	706	-
	<u>\$ 121,169</u>	<u>\$ 121,169</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE G - CONTINGENCIES

Portions of accumulated sick leave at any point in time can be expected to be redeemed before termination of employment, however, such redemptions cannot be reasonably estimated.

The District purchases commercial insurance to cover all commonly insurable risks, which includes property damage, liability, and employee bonds. Most policies carry a small deductible amount. No insurance claims settled in each of the prior three years exceeded policy coverage.

From time to time the district may be the defendant in various litigation proceedings. Management believes any losses arising from these actions will not materially affect the District's financial position.

SUPPLEMENTAL INFORMATION

WOODBURN RURAL FIRE PROTECTION DISTRICT
COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2026

	Special Revenue			Capital Projects		Debt	
	Wildlife Fund	CPR Fund	Personnel Fund	Apparatus Reserve	Antique Reserve	Service Fund	Totals
ASSETS							
Cash and investments	\$ 35,271	\$	\$ 25,000	\$	\$ 2,172	\$ 26,450	\$ 88,893
Due from Safer Grant Fund							0
Total	<u>\$ 35,271</u>	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$ 2,172</u>	<u>\$ 26,450</u>	<u>\$ 88,893</u>
LIABILITIES							
Due to General Fund	\$	\$ 1,758	\$	\$			\$ 1,758
FUND BALANCES							
Restricted for							
Debt service						26,450	26,450
Committed to							
Capital outlay					2,172		2,172
Wildland	35,271						35,271
CPR		(1,758)					(1,758)
Personnel			25,000				25,000
Unassigned							0
Total	<u>\$ 35,271</u>	<u>\$ 0</u>	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$ 2,172</u>	<u>\$ 26,450</u>	<u>\$ 87,135</u>

WOODBURN RURAL FIRE PROTECTION DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

	Special Revenue			Capital Projects		Debt	
	Wildlife Fund	CPR Fund	Personnel Fund	Apparatus Reserve	Antique Reserve	Service Fund	Totals
REVENUES:							
Property taxes	\$	\$	\$	\$	\$	\$ 723,801	\$ 723,801
Charges for services		1,257					1,257
Intergovernmental							0
Grants and donations							0
Interest							0
Miscellaneous							0
Total	<u>0</u>	<u>1,257</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>723,801</u>	<u>725,058</u>
EXPENDITURES:							
Current	22,715	3,015					25,730
Capital outlay							0
Debt service						740,740	740,740
Total	<u>22,715</u>	<u>3,015</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>740,740</u>	<u>766,470</u>
REVENUES OVER (UNDER)							
EXPENDITURES	(22,715)	(1,758)	0	0	0	(16,939)	(41,412)
OTHER FINANCING SOURCES (USES):							
Proceeds from bond issue							
Debt issuance costs							
Transfers in	71,461		25,000				96,461
Transfers out	(21,000)				(3,002)		(24,002)
NET CHANGE IN FUND BALANCE	27,746	(1,758)	25,000	0	(3,002)	(16,939)	31,047
FUND BALANCES, July 1	<u>7,525</u>			<u>0</u>	<u>5,174</u>	<u>43,389</u>	<u>56,088</u>
FUND BALANCES, June 30	<u>\$ 35,271</u>	<u>\$ (1,758)</u>	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$ 2,172</u>	<u>\$ 26,450</u>	<u>\$ 87,135</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Variance with Original Budget- Over(Under) Final Budget	Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final			
Revenues					
Taxes and assessments	\$ 6,228,199	\$ 6,228,199	\$	\$ 6,405,875	\$ 177,676
Charges for services	220,153	447,272	227,119	574,894	127,622
Intergovernmental	105,000	120,625	15,625	58,476	(62,149)
Licenses and permits	1,000	1,000		1,225	225
Interest	75,000	75,000		189,323	114,323
Miscellaneous	6,500	91,924	85,424	132,182	40,258
Total revenues	<u>6,635,852</u>	<u>6,964,020</u>	<u>328,168</u>	<u>7,361,975</u>	<u>397,955</u>
Expenditures					
Personal services	5,808,648	6,067,995	259,347	5,403,182	664,813
Materials and services	1,535,458	1,604,279	68,821	1,388,909	215,370
Capital outlay	10,000	10,000			10,000
Contingency	100,000	100,000			100,000
Total expenditures	<u>7,454,106</u>	<u>7,782,274</u>	<u>328,168</u>	<u>6,792,091</u>	<u>990,183</u>
Excess of revenues over (under) expenditures	(818,254)	(818,254)		569,884	1,388,138
Other financing sources (uses)					
Operating transfers in	3,003	3,003		3,002	1
Operating transfers out	<u>(96,461)</u>	<u>(96,461)</u>		<u>(96,461)</u>	
Excess of revenues and other sources over (under) expenditures and other uses	(911,712)	(911,712)		476,425	1,388,137
Fund balance - July 1, 2025	<u>3,626,296</u>	<u>3,626,296</u>		<u>3,707,258</u>	<u>80,962</u>
Fund balance - June 30, 2026	<u>\$ 2,714,584</u>	<u>\$ 2,714,584</u>	<u>\$</u>	<u>\$ 4,183,683</u>	<u>\$ 1,469,099</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
PERS RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
Revenues				
Forest revenues	\$ 0	\$ 0	\$ 0	0
Interest	0	0	0	0
Total revenues	0	0	0	0
Expenditures				
Capital outlay		0	0	0
Contingency				0
Total expenditures	0	0	0	0
Excess of revenues over (under) expenditures	0	0	0	0
Other financing sources (uses)				
Operating transfers in				
Operating transfers out	0	0	0	0
Excess of revenues and other sources over (under) expenditures and other uses	0	0	0	0
Fund balance - July 1, 2025	0	0	0	0
Fund balance - June 30, 2026	\$ 0	\$ 0	\$ 0	0

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
2022 GO BOND PROJECT FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
Revenues				
Forest revenues	\$	\$	\$	0
Grants				0
Interest			2	2
Total revenues	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>
Expenditures				
Personnel services				
Materials and services			21,000	(21,000)
Capital outlay				0
Contingency				
Total expenditures	<u>0</u>	<u>0</u>	<u>21,000</u>	<u>(21,000)</u>
Excess of revenues over (under) expenditures	0	0	(20,998)	(20,998)
Other financing sources (uses)				
Operating transfers in			21,000	21,000
Operating transfers out	<u>(705)</u>	<u>(705)</u>	<u>(706)</u>	<u>(1)</u>
Excess of revenues and other sources over (under) expenditures and other uses	(705)	(705)	(704)	1
Fund balance - July 1, 2025	<u>705</u>	<u>705</u>	<u>704</u>	<u>(1)</u>
Fund balance - June 30, 2026	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
2024 GO BOND PROJECT FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
Revenues				
Forest revenues	\$	\$	\$	\$ 0
Interest			55,439	55,439
Miscellaneous			44,112	44,112
Total revenues	<u>0</u>	<u>0</u>	<u>99,551</u>	<u>99,551</u>
Expenditures				
Personnel services				0
Materials and services				1,733,431
Capital outlay	3,490,772	3,490,772	1,757,341	
Contingency				
Total expenditures	<u>3,490,772</u>	<u>3,490,772</u>	<u>1,757,341</u>	<u>1,733,431</u>
Excess of revenues over (under) expenditures	(3,490,772)	(3,490,772)	(1,657,790)	1,832,982
Other financing sources (uses)				
Proceeds from bond issue				
Debt issuance costs				
Operating transfers in	21,705	21,705	706	(20,999)
Operating transfers out				
	<u>21,705</u>	<u>21,705</u>	<u>706</u>	<u>(20,999)</u>
Excess of revenues and other sources over (under) expenditures and other uses	(3,469,067)	(3,469,067)	(1,657,084)	1,811,983
Fund balance - July 1, 2025	<u>3,469,067</u>	<u>3,469,067</u>	<u>2,785,684</u>	<u>(683,383)</u>
Fund balance - June 30, 2026	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,128,600</u>	\$ <u>1,128,600</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
APPARATUS RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
Revenues				
Forest revenues	\$ 0	\$ 0	\$ 0	0
Interest	0	0	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Capital outlay		0	0	0
Contingency				0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	0	0	0	0
Other financing sources (uses)				
Operating transfers in				
Operating transfers out	<u>0</u>	<u>0</u>	<u>0</u>	
Excess of revenues and other sources over (under) expenditures and other uses	0	0	0	0
Fund balance - July 1, 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance - June 30, 2026	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
ANTIQUE RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Forest revenues	\$ 0	\$ 0	\$ 0	0
Interest	0	0	0	0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Capital outlay		0	0	0
Contingency				0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	0	0	0	0
Other financing sources (uses)				
Operating transfers in				
Operating transfers out	<u>(3,002)</u>	<u>(3,002)</u>	<u>(3,002)</u>	<u>0</u>
Excess of revenues and other sources over (under) expenditures and other uses	(3,002)	(3,002)	(3,002)	0
Fund balance - July 1, 2025	<u>5,174</u>	<u>5,174</u>	<u>5,174</u>	<u>0</u>
Fund balance - June 30, 2026	\$ <u><u>2,172</u></u>	\$ <u><u>2,172</u></u>	\$ <u><u>2,172</u></u>	<u><u>0</u></u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
BOND DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
Revenues				
Property taxes	\$ 716,217	\$ 716,217	\$ 723,801	\$ 7,584
Interest	0	0	0	0
Total revenues	<u>716,217</u>	<u>716,217</u>	<u>723,801</u>	<u>7,584</u>
Expenditures				
Debt service				
Principal	235,000	235,000	235,000	0
Interest	<u>505,740</u>	<u>505,740</u>	<u>505,740</u>	<u>0</u>
Total expenditures	<u>740,740</u>	<u>740,740</u>	<u>740,740</u>	<u>0</u>
Excess of revenues over (under) expenditures	(24,523)	(24,523)	(16,939)	7,584
Other financing sources (uses)				
Operating transfers in				
Operating transfers out				
Excess of revenues and other sources over (under) expenditures and other uses	(24,523)	(24,523)	(16,939)	7,584
Fund balance - July 1, 2025	<u>24,523</u>	<u>24,523</u>	<u>43,389</u>	<u>18,866</u>
Fund balance - June 30, 2026	\$ <u>0</u>	\$ <u>0</u>	\$ <u>26,450</u>	\$ <u>26,450</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
SAFER GRANT
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
Revenues				
Grants	\$ 1,560,810	\$ 1,560,810	\$ 1,476,037	\$ (84,773)
Charges for services				
Interest				
Miscellaneous				
Total revenues	<u>1,560,810</u>	<u>1,560,810</u>	<u>1,476,037</u>	<u>(84,773)</u>
Expenditures				
Personnel services	1,530,810	1,530,810	1,454,046	76,764
Materials and services	30,000	30,000		30,000
Capital outlay				
Contingency				
Total expenditures	<u>1,560,810</u>	<u>1,560,810</u>	<u>1,454,046</u>	<u>106,764</u>
Excess of revenues over (under) expenditures	0	0	21,991	21,991
Other financing sources (uses)				0
Operating transfers in				
Operating transfers out				
Excess of revenues and other sources over (under) expenditures and other uses	0	0	21,991	21,991
Fund balance - July 1, 2025	<u>0</u>	<u>0</u>	<u>(154,857)</u>	<u>(154,857)</u>
Fund balance - June 30, 2026	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (132,866)</u>	<u>\$ (132,866)</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
WILDLAND PROGRAM FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
Revenues				
Grants	\$	\$	\$	\$
Charges for services				
Interest				
Miscellaneous				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Personnel services				
Materials and services	66,073	66,073	22,715	43,358
Capital outlay				
Contingency				
Total expenditures	<u>66,073</u>	<u>66,073</u>	<u>22,715</u>	<u>43,358</u>
Excess of revenues over (under) expenditures	(66,073)	(66,073)	(22,715)	43,358
Other financing sources (uses)				
Operating transfers in	71,461	71,461	71,461	0
Operating transfers out	<u>(21,000)</u>	<u>(21,000)</u>	<u>(21,000)</u>	
Excess of revenues and other sources over (under) expenditures and other uses	(15,612)	(15,612)	27,746	43,358
Fund balance - July 1, 2025	<u>15,612</u>	<u>15,612</u>	<u>7,525</u>	<u>(8,087)</u>
Fund balance - June 30, 2026	\$ <u>0</u>	\$ <u>0</u>	\$ <u>35,271</u>	\$ <u>35,271</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
CPR PROGRAM FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Grants and donations	\$ 8,780	\$ 8,780	\$	(8,780)
Charges for services	2,000	2,000	1,257	(743)
Interest				
Miscellaneous				
Total revenues	<u>10,780</u>	<u>10,780</u>	<u>1,257</u>	<u>(9,523)</u>
Expenditures				
Personnel services	3,500	3,500	414	3,086
Materials and services	7,280	7,280	2,601	4,679
Capital outlay				
Contingency				
Total expenditures	<u>10,780</u>	<u>10,780</u>	<u>3,015</u>	<u>7,765</u>
Excess of revenues over (under) expenditures	0	0	(1,758)	(1,758)
Other financing sources (uses)				
Operating transfers in				0
Operating transfers out				
Excess of revenues and other sources over (under) expenditures and other uses	0	0	(1,758)	(1,758)
Fund balance - July 1, 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance - June 30, 2026	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,758)</u>	<u>\$ (1,758)</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
PERSONNEL RESERVE FUND
FOR THE YEAR ENDED JUNE 30, 2026**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues				
Grants and donations	\$	\$	\$	0
Charges for services				0
Interest				
Miscellaneous				
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Personnel services				0
Materials and services				0
Capital outlay				
Contingency				
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under)				
expenditures	0	0	0	0
Other financing sources (uses)				
Operating transfers in	25,000	25,000	25,000	0
Operating transfers out				
Excess of revenues and other sources over (under)				
expenditures and other uses	25,000	25,000	25,000	0
Fund balance - July 1, 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance - June 30, 2026	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 0</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Number</u>	<u>Pass- through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
Department of Homeland Security Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	\$	1,476,037
Assistance to Firefighters Grant	97.044	\$	57,684
			<u>1,533,721</u>

**WOODBURN RURAL FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Woodburn Rural Fire Protection District under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Woodburn Rural Fire Protection District, it is not intended to and does not present the financial position, changes in net position, or cash flows of Woodburn Rural Fire Protection District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST RATE

Woodburn Rural Fire Protection District has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Woodburn Rural Fire Protection District
Woodburn, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund, of the Woodburn Rural Fire Protection District as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JARRARD, NOWELL & RUSSELL, LLC

West Linn, Oregon
_____, 2026

By _____
Russell T. Ries, Principal

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

To the Board of Directors
Woodburn Rural Fire Protection District
Woodburn, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Woodburn Rural Fire Protection District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2026. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Woodburn Rural Fire Protection District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2026.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Woodburn Rural Fire Protection District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreement applicable to the District's federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Woodburn Rural First Protection District internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

JARRARD, NOWELL & RUSSELL, LLC

West Linn, Oregon
_____, 2026

By _____
Russell T. Ries, Principal

**WOODBURN RURAL FIRE PROTECTION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2026**

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of the Woodburn Rural Fire Protection District were prepared in accordance with the modified cash basis of accounting.
2. No significant deficiencies are reported. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the Woodburn Rural Fire Protection District were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are disclosed. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for the Woodburn Rural Fire Protection District expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The program tested as a major program was Staffing for Adequate Fire and Emergency Response (SAFER) No. 97.083.
8. The threshold for distinguishing Types A and B programs was \$1,000,000.
9. The Woodburn Rural Fire Protection District was determined not to be a low-risk auditee.

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

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Woodburn Rural Fire Protection District, Oregon (the District), as of and for the year ended June 30, 2026, and have issued our report thereon dated _____, 2026.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 162-10-000 through 162-10-320 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 statements 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.**
- Highway revenues used for public highways, roads, and streets.**
- Authorized investment of surplus funds (ORS Chapter 294).**
- Public contracts and purchasing (ORS Chapter 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

JARRARD, NOWELL & RUSSELL, LLC
West Linn, Oregon

By _____
Russell T. Ries, Principal

_____, 2026