YACHATS RURAL FIRE PROTECTION DISTRICT
2056 Hwy 101 N, PO Box 1 • Yachats, Oregon 97498
Tel. 541-547-3266 • Fax 541-547-4257
e-mail: chief@yrfpd.org

REGULAR BOARD MEETING AGENDA

JULY 13TH, 2026 • 10:30 AM

1. Call to Order

2. Roll Call

3. Election of Officers

4. Agenda Changes

5. Public Input

6. Minutes

a. June 8, 2026, Budget Committee Meeting Minutes
b. June 8, 2026, Regular Board Meeting Minutes

7. Correspondence

a. Concern received about a local business — addressed
b. Public Records Request received

8. Consent Agenda w/Summary

a. Safety Committee Report – June
b. Activity Report – June
c. Training Report – June

9. Fire Chief's Report

10. City of Yachats Emergency Manager Report

11. Old Business

a. Board Goals Review / Update
b. 190 Agreement – Seal Rock (Status)
c. South Lincoln Ambulance (SLA) Agreement / Actions

12. New Business

a. PulsePoint Implementation
b. Fleet Fuel Card Policy – Review and Discussion
c. Camera Policy – Dash Cam, Helmet Cam, and Body Cam Review and Discussion
d. Set Lot Planning Workshop Date
e. Audit 2024-2025 Review

13. Financial Report

a. Motions for Budget Category Adjustments Within Fund
b. Transfer from LGIP Fund to General Operating Fund
c. Discussion for Transfer of Funds to Equipment Reserve

14. Good of the Order

15. Adjournment

Next Meeting: August 10th, 2026

All meetings are open to the public, and the public is invited to attend. Anyone who needs special services to attend or participate in this meeting should call Yachats Rural Fire at 541-547-3266, preferably 48 hours in advance.

Yachats Rural Fire Protection District is an Equal Opportunity Employer/Provider

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Yachats Rural Fire Protection District

Budget Committee Meeting & Regular Board Meeting Minutes
June 8, 2026

Budget Committee Meeting

1. Call to Order

The Budget Committee Meeting was called to order at 10:30 A.M, prior to the regular board meeting. A quorum of the Budget Committee was present.

2. Public Budget Hearing

The public budget hearing was opened for comment. No public testimony was received.

3. Budget Approval

The proposed budget for Fiscal Year 2026–2027 was reviewed. Discussion included previously identified adjustments to reserve funds and budget allocations.

- Motion: Approve the FY 2026–2027 budget as presented with corrections, Wagaman.
- Second: Tracy
- Vote: Passed unanimously.

4. Adjourn Budget Committee Meeting

The Budget Committee meeting was adjourned, and the public budget hearing was formally closed at approximately 10:45 AM.

Regular Board Meeting

1. Call to Order

The regular meeting was called to order at 10:45 AM. A quorum was present with Fire Chief Jeff Mathia, 5 board members, Meyers, Wagaman, Tracy, D'Alfonso, Guenther.

2. Agenda Review

No changes were made to the agenda.

3. Public Comment

The Chair called for public comment. There was none.

4. Approval of Minutes

The Board reviewed the minutes of the May 11, 2026, Budget Committee Meeting. Corrections were noted, including revisions to staff titles and budget figures.

- Motion: Approve Budget Committee minutes as corrected, Wagaman.
- Second: Tracy.
- Vote: Passed unanimously.

The Board then reviewed the May 11, 2026, Regular Board Meeting minutes. A correction was noted regarding the designation of Board President.

- Motion: Approve Regular Board Meeting minutes as corrected, D'Alfonso.
- Second: Tracy.
- Vote: Passed unanimously.

5. Correspondence

The Board acknowledged receipt of a $1,000 grant from the Lions Club for the purchase of a BK radio to support wildland fire communications. The Chief also reported that Firefighter/EMT Will Sanning completed his NFPA Fire Officer 2 certification. Sanning is also heading to Idaho to Advance EMT testing in the middle of July.

6. Consent Agenda

Items included:

- Safety Committee Report (no meeting held in May)
- Activity Report (71 total responses; 2 fire, 28 medical, 14 assists; 19 transports)
- Motion: Approve consent agenda as presented. Wagaman
- Second: Tracy.
- Vote: Passed unanimously.

7. Fire Chief's Report

The Fire Chief provided a comprehensive report covering operations, administration, and planning, including incident response, cost recovery efforts, staffing updates, equipment acquisitions, and financial status. The report was received by the Board.

8. Old Business

a. Board Goals

Progress on board goals was reviewed, with multiple items completed and others ongoing.

b. 190 Agreement – Seal Rock Fire District

The agreement was reviewed and revised for clarity.

- Motion: Approve 190 Agreement with revisions discussed, D'Alfonso.
- Second: Wagaman.
- Vote: Passed unanimously.

c. South Lincoln Ambulance (SLA) Agreement

Due to unresolved legal questions regarding Ambulance Service Area ownership, a temporary extension was recommended.

- Motion: Authorize the Chief to prepare and execute an amended agreement extending service through July 31, 2026, and increase the monthly payment to $5,000, D'Alfonso.
- Second: Wagaman.
- Vote: Passed unanimously.

9. New Business

a. Resolution 2026-012 – Adoption of FY 2026–2027 Budget
The resolution was presented. Clerical corrections were identified and will be addressed prior to final adoption.

10. Adjournment
There being no further business, the meeting was adjourned at 12:42 P.M.

Minutes written and prepared by T Suiter___________________.

_____________________________ ________________________________
Director Director

All meetings are open to the public, and the public is invited to attend. Anyone needing special services in order to attend or participate in this meeting should call Fire Chief Geoffrey Mathia at 541-547-3266, preferably 48 hours in advance.

July 13th, 2026

Consent Agenda Summary

Safety Committee Summary

- No injuries, incidents, or near misses were reported since the prior meeting.
- The committee reviewed operational safety items related to equipment readiness, facility conditions, storage practices, and SCBA compliance.
- Most items are addressed at the operational level.
- Continued leadership awareness is recommended for items that may affect readiness, safety, or timelines.
- Remaining SCBA FIT testing still needs to be completed.
- Continued follow-up is needed on the SCBA compressor project and Station 82 electrical work.
- Fuel can storage practices at Station 84 need correction.
- Clean-up and lighting practices in the Station 82 auxiliary building should continue to be monitored.
- The upstairs Station 84 fire extinguisher needs to be recharged or replaced.
- Water can pressure should continue to be monitored.
- No formal board action was identified, but leadership support may be needed if timelines or resources become barriers.

Activity Report Summary

- Ambulance up 9 transports over prior year 2025. (269 vs 260) 3% increase.
- 2025 fire calls were 894; this year's total is 1,053, a 15% increase in call volume.
- NERIS reporting remains difficult and is still being addressed by WVCC.
- More automated reports are expected in the future.

Training Report Summary

- The DPSST burn trailer will be in Lincoln City for July, and crews are being scheduled to attend mandatory training.
- Crews are ready for conflagration deployment and anticipate being used this summer.
- FF2 classes have started for those who need them, in conjunction with COCFR.
- The Chief will attend Officer 1 class in Newberg at the end of summer.

YACHATS RURAL FIRE PROTECTION DISTRICT
JUNE 26, 2026 SAFETY COMMITTEE MINUTES

CALL TO ORDER
The meeting was called to order at 1457. Those in attendance: Casey Wittmier (via Zoom), Brandon Ragsdale, and Daniel Helfrich.

Opening remarks – Wittmier reported that Deborah Coleman is no longer a member of the committee.

INJURIES/INCIDENTS
There were no injuries/incidents reported since the last safety committee meeting.

NEAR MISSES
There were no near misses reported since the last safety committee meeting.

OLD BUSINESS
Ragsdale provided an update on the compressor situation. College administration is not responding to emails, which has slowed the process. Despite this, it appears that things are still on track to be done in late July or early August. Electrical work at station 82 still needs to be performed.

Wittmier reported that there are still several personnel who still need to do an SCBA FIT test. He will work with chief Mathia to get these tests done as soon as possible.

NEW BUSINESS
Helfrich reported finding fuel cans out in the apparatus bay at station 84. Personnel will be reminded to store fuel cans in the fuel lockers.

Helfrich reported that while backing apparatus into the auxiliary building at station 82 without a backer (which is often an unavoidable situation when on duty as a third responder when the other two responders are transporting), the possibility of hitting objects is greatly increased due to the volume of objects in the other building, and the overhead lights in the building routinely being switched off. There is no reason that the switches for the lights should be getting turned off, as they are motion-activated and will turn themselves off after a while. After a short discussion, it was decided that some work to clean up the building is necessary, and efforts will be made to communicate to personnel that the relevant light switches should not be turned off.

Wittmier reported that during June fire extinguisher inspections, the upstairs fire extinguisher at station 84 was well within the "recharge" territory. The fire chief has already been made aware of the situation. There are no spare extinguishers available to replace it.

Wittmier additionally reported finding three water cans that had no air pressure at all, and another two that were extremely low. Being that these were all checked and had appropriate pressures the month before, the finding is unusual. Wittmier refilled and recharged all five, and will be checking them every shift to ensure they are holding pressure.

Helfrich reported that all SCBA bottles have been hydrostatically tested and are all back in the district.

ADJOURNMENT
There being no further business to discuss, the meeting was adjourned at 1409 hours.

Minutes prepared by: Casey Wittmier
June 26, 2026 at 1418 hours

____

YRFPD 2025-2026 Activity Report

Creation date	8/5/25	9/4/25	10/8/25	11/6/25	12/3/25	1/2/26	2/3/26	3/2/26					
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Type of Call	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls	Number of Calls
Assist Other Agency	14	7	6	7	7	2	4	9	8	11	14	8	97
Assist PWA in YRFPD	5	2	1	1	7	3	4	1	11	4	5	1	45
Auto Aid Medical	1	2	0	1	0	0	0	0	0	0	0	0	4
Fire	3	-	1	0	1	0	2	2	0	1	2	1	13
General Medical	36	23	16	11	30	37	25	40	20	24	28	28	318
Good Intent	9	10	3	5	4	8	4	6	4	2	6	4	65
Illegal Burning	2	2	4	1	0	1	4	0	0	0	1	5	20
Move Up	-	-	0	0	0	0	0	2	0	0	0	0	2
Other	1	9	22	9	5	17	5	0	2	4	6	2	82
Seasonal	-	3	2	1	2	4	0	3	1	0	1	1	18
Trauma	15	12	9	26	9	11	6	5	3	8	8	5	117
TOTAL	86	70	64	62	65	83	54	68	49	54	71	55	781

On Call Time:	57:00:73	51:06:01	52:09:58	51:53:48	55:53:00	53:23:00	1:23:00	1:29:49					
Transports:	21	18	21	22	23	30	26	29	17	19	19	24	269
On Call Time Previous	76:15:00	67:50:00	70:20:00	75:06:00	62:54:00	71:03:00	70:28:00	20:48:34	59:18:34	64:14:43	59:35:44	38:00:17	735:53:52
Transports Previous	22	24	26	21	19	16	28	16	19	27	16	26	260

On call time not currently available for March due to incomplete NERIS data entry.

DEFINITIONS:

1	Assist Other Agency - Assist PWA in their ASA, Assist Police, Assist COCFRD or SRRFPD.
2	Assist PWA - YRFPD responds to medical calls in our fire district and outside our ambulance service area to help PWA with patient.
3	Auto Aid (Medical) - Auto aid for PWA to cover when our ambulance is not available as required by County.
4	Fire - Smoke in a Structure, Car Fire, House Fire, Beach Fire, Wildland Fire
5	General Medical - Overdose, Chest Pain, Difficulty Breathing, DOA, Stroke, Nausea, Vomiting, Sick
6	Good Intent - Legal Burning, Welfare Check, Lock Out, Smoke Detector Issue, Accidental Alarm
7	Illegal Burning - Burning in a closed season or without a permit.
8	Move Up - Our ambulance moves up to Waldport to cover PWA as required by County.
9	Other - Any call that does not fit into a different category, includes cancelled enroute in our area
10	Seasonal - Trees across the road, Blocked Culvert, Flooding in Residence, Sparking Transformer, Wire Down
11	Trauma - Car Crash, Fall, Cut, Fracture, Gun Shot, Domestic Violence, Lift Assist (there is a potential this might require transport)

Fire Chief Report

July 2026

Operational Updates

- PulsePoint is now online and available. The district paid a one-time implementation cost of $2,500.
- Crew information screens are being installed in the lobby, boardroom, and kitchen. These screens will provide daily information for crews, give the public visibility into daily activity, and notify crews when calls are tapped out.
- Planning continued for the Fourth of July BBQ. Although this would normally be included in the July report, the event had excellent turnout, provided strong public exposure, and included positive engagement with neighbors on 2nd Street while crew stood by at the park for the fireworks display.

Administrative and Personnel Updates

- Reviewed the 30% increase in workers' compensation insurance. The increase is attributed to higher payroll and a statewide percentage increase for paid and volunteer firefighter positions related to PTSD and cancer claims. This increase is statewide and not specific to YRFPD.
- Contacted SDAO regarding a personnel matter and worked with LGLG on the same matter.
- Submitted the May 2026 payroll report to OSFM for the WSF Grant Expenditure reporting.
- Began receiving Class B uniforms and new-style T-shirts.
- Hired Tami Suiter as Administrative Specialist effective July 1, 2026. This remains a non-PERS, full-time, non-exempt hourly position.
- Three provisional FF/LT assignments will be made while the Civil Service exam process is finalized. The provisional assignments are valid for 90 days per Civil Service Rules. The next Civil Service Commission meeting is scheduled for July 27, 2026, where minor rule updates are expected, including changing references from District Administrator to Fire Chief and establishing classifications.
- Received the 2024–2025 audit from Signe Grimstad, with no major concerns identified. The report was submitted to Moody's. I am asking Christy to come in and

review QuickBooks and make journal adjustments as identified by Signe in the report.

Ambulance and SLA Transition

- Met with Pacific West Ambulance owner JD Fuiten and General Manager Samantha Love to discuss ambulance options. Pacific West Ambulance is willing to assist in any way possible.
- Continued working with Truman Stone on the SLA transition. As currently planned, YRFPD will not staff SLA after July 31, 2026. SLA has been advised to contact the county commissioners and ASRC regarding this change.
- Pacific West Ambulance is willing to provide YRFPD with an ambulance to serve as backup to PWA while YRFPD establishes the licensing and other applications needed to become the primary transport agency. This would allow YRFPD to transport critical patients and assist PWA with South County coverage while finalizing its own transport capability.
- Board action is requested to authorize the Fire Chief, in consultation with legal counsel, to proceed and negotiate with the ambulance transition plan and coordinate as needed with South Lincoln Ambulance and Pacific West Ambulance.

Grants, Equipment, and Facilities

- Received $18,299 from the Three Rivers Foundation at its luncheon. Radios were ordered and received. Work is underway to install chargers in the two conflagration units to be dispatched.
- The Corona Court station has dry rot on the west side exterior of the building. The estimated repair cost is approximately $13,000.
- Received a quote of approximately $7,700 to pour a concrete pad for the generator. A shelter should also be considered to provide better weather protection.
- Safety Officer Casey W. recommended replacing expired flotation devices. Each device costs approximately $400, and a minimum of six are needed.

Interagency Coordination

- Attended the SRFPD board meeting. The SRFPD board agreed to sign the 190 Agreement, which should be fully signed by the July 13, 2026, board meeting.

REPORT TO YRFPD _______JULY 2026

YACHATS EMERGENCY PREPAREDNESS WORKGROUP (YEPW)

Month of May/June Activities:

1. July YEPW Meeting: 7/6/2026
2. Focus on Oct 3 '2Week Ready Fair: 11-3 with Set up at 10:00
   a. Will have 7 Tables related to the 8 : Confirming State & Region individuals to be at table for presentations. Emphasis is on Learning at each station not for give a ways. Attendees to hear and ask questions.
      i. Preparing to Prepare/ Emergency Plan
      ii. Food Plan
      iii. Water Plan
      iv. Waste & Hygiene Plan
      v. Shelter Plan
      vi. !st Aid Plan
      vii. Emergency Management
   b. Additional Possible Tables or part of tables above:
      i. CERT
      ii. Vet – re: Pets =confirmed
      iii. Home Care
      iv. Map Your Neighborhood
      v. Red Cross Sheltering
      vi. YRFPD
   c. Other organizations to tie into Tables above: City w/ maps & 'Go Bags'
   d. Will have frequent Drawings for Prizes, Tickets given out at the door as you enter
   e. Recommending 2 people per table so one can take breaks
   f. No food or drink provided
3. Updated Draft of Emergency Shelter- Commons Procedure/Roles & Checklist briefly reviewed. Everyone to review and write in suggestions for August
4. Cemetery Conex h Shelving about 60% complete
5. Looking for donation from Hoteliers for Blankets & Towels
6. Materials for Commons Shelter & Conex's ordered and arrived for distribution
7. Yachats has received approval to receive the ODHS & Fixed Resilience Conex & Supplies.......gravel pad by Public Works going in first part of July
8. Had training on the portable water purifier up at the Crestview Conex. Use creek water, tested prior and after filtering.....good to drink! Ordered a 2nd one for Radar Conex and next year a 3rd one cor the Cemetery Conex

August Meeting: 8/3/2026 at City Hall Conference Rm 2:00

Linn West, Chair

Fuel Card Policy for Fire Department Vehicles and Equipment

1. Purpose

This policy establishes requirements for the issuance, use, monitoring, and control of fuel cards assigned to Fire Department vehicles, apparatus, and authorized equipment. The policy is intended to support emergency readiness, ensure responsible use of public funds, prevent misuse or fraud, and maintain accurate fuel records.

2. Scope

This policy applies to all Fire Department personnel, volunteers, officers, employees, and other authorized users who operate or fuel department-owned, leased, or otherwise authorized vehicles, apparatus, portable equipment, or fuel containers used for official Fire Department operations.

3. Policy Statement

Fuel cards are issued for official Fire Department business only. Fuel cards shall be used only to purchase fuel and other specifically authorized operating fluids or emergency vehicle-related services necessary for department operations. Personal use, unauthorized purchases, sharing of personal identification numbers, and use for non-department vehicles or equipment are strictly prohibited.

4. Definitions

- **Fuel Card:** A department-issued card or account used to purchase fuel or approved vehicle-related items for official department operations.
- **Authorized User:** A person approved by the Fire Chief or designee to use a fuel card for official department purposes.
- **Department Vehicle:** Any Fire Department-owned, leased, rented, or authorized vehicle, apparatus, trailer, or specialized response unit.
- **Equipment Fuel:** Fuel purchased for approved department equipment, including generators, pumps, saws, portable tanks, and other emergency response equipment.

5. Authorized Uses

- Fuel for assigned Fire Department vehicles, apparatus, and authorized equipment.

- Fuel for mutual aid, emergency response, training, inspections, maintenance travel, and other official department business.
- Manufacturer-recommended fuel grade, unless a higher grade is the only fuel available during an emergency or documented operational need.
- Approved operating fluids such as engine oil, diesel exhaust fluid, coolant, or windshield washer fluid when necessary for continued operation.
- Emergency roadside services or minor emergency maintenance only when approved by the Fire Chief, officer in charge.

6. Prohibited Uses

- Fuel or purchases for personal vehicles, private equipment, or non-department use.
- Food, beverages, tobacco, alcohol, personal items, convenience store merchandise, gift cards, or cash advances.
- Premium fuel unless required by the manufacturer, approved by the Fire Chief or designee, or necessary because no other fuel is available during an emergency.
- Multiple vehicles or equipment items fueled under one transaction unless the transaction is documented and approved.
- Sharing a fuel card, driver identification number, or personal identification number with another person.
- Use of a fuel card after employment, membership, assignment, or authorization has ended.

7. Card Assignment and Security

Fuel cards should be assigned to a specific vehicle, apparatus, or controlled department account whenever practical. Cards must be secured in the assigned vehicle, station, or other approved location. Lost, stolen, damaged, or suspected compromised cards must be reported immediately to the officer in charge and the Fire Chief, so the card can be suspended or replaced.

8. User Responsibilities

- Use the fuel card only for authorized Fire Department purposes.
- Enter accurate odometer, hour meter, vehicle, or equipment information when prompted.
- Obtain and retain itemized receipts for all transactions, unless unavailable due to emergency conditions.
- Document the vehicle, apparatus, equipment, date, location, gallons, fuel type, and purpose of the purchase when required.

- Report transaction errors, declined cards, lost receipts, suspicious activity, or possible misuse promptly.
- Protect card information and never share a personal identification number or driver identification number.

9. Supervisor and Administrative Responsibilities

- The Fire Chief or designee shall approve fuel card issuance, cancellation, spending limits, and user access.
- Supervisors shall review fuel transactions for reasonableness, accuracy, proper documentation, and compliance with this policy.
- The department shall maintain a current list of active cards, assigned vehicles or accounts, authorized users, and card limits.
- Cards assigned to retired, sold, transferred, or out-of-service vehicles shall be canceled or reassigned promptly.
- Duties for approving, issuing, and reviewing fuel card activity should be separated whenever practical to strengthen internal controls.

10. Transaction Documentation

Each fuel card transaction must be supported by a receipt, electronic transaction record, fuel log, or other department-approved documentation. Required information should include the date, vendor, vehicle or equipment number, odometer or hour reading, gallons purchased, fuel type, total cost, and the name or identification of the user. If a receipt is unavailable, the user shall complete a missing receipt statement or fuel log entry as soon as practical.

11. Monitoring and Review

The Fire Chief shall periodically review fuel card transactions to identify unusual activity, missing documentation, excessive fuel use, inaccurate odometer readings, purchases outside the department's operating area, after-hours purchases not related to duty, repeated declined transactions, and purchases inconsistent with vehicle fuel capacity or operational need.

12. Emergency Operations

During declared emergencies, mutual aid deployments, disasters, evacuations, or extended incidents, fuel cards may be used as necessary to maintain emergency response capability. When normal documentation is not practical, users shall document the transaction as soon as conditions allow. Emergency exceptions do not authorize personal use or purchases unrelated to Fire Department operations.

13. Violations and Consequences

Misuse of a fuel card, failure to follow this policy, falsification of records, failure to report suspected misuse, or use of department funds for unauthorized purposes may result in corrective action, repayment, suspension of fuel card privileges, disciplinary action, removal from duty or membership, referral to law enforcement, or other action permitted by law and department policy.

14. Training and Acknowledgement

All authorized users shall receive instruction on this policy before being granted fuel card access and shall acknowledge that they understand and agree to comply with the requirements. Refresher training or acknowledgement may be required periodically or when policy changes are made.

15. Acknowledgement

I acknowledge that I have received, read, and understand the Fire Department Fuel Card Policy. I agree to use department fuel cards only for authorized Fire Department purposes and to comply with all documentation, reporting, and security requirements.

Employee/Member Name: ______________________________ Date: _______________

Signature: ____

Fire District Body-Worn Camera, Helmet Camera, and Dash Camera Policy

1. Purpose

The purpose of this policy is to establish clear standards for the authorization, use, management, storage, access, retention, and release of body-worn camera, helmet camera, and dash camera recordings by Fire District personnel. The policy is intended to support firefighter safety, emergency vehicle safety, training, incident documentation, quality assurance and improvement, fire investigation, operational review, public trust, and legal compliance while protecting the privacy of patients, community members, employees, and the district.

2. Scope

This policy applies to all Fire District members, employees, volunteers, officers, trainees, contractors, and any other person authorized by the Fire Chief or designee to use, possess, access, review, store, manage, or release recordings made with District-issued or District-approved body-worn cameras, helmet cameras, dash cameras, audio recorders, or similar recording devices while acting within the course and scope of District business.

3. Definitions

Body-worn camera: A District-issued or District-approved recording device worn on the person that records video, audio, or both. **Helmet camera:** A District-issued or District-approved recording device attached to fire service helmet equipment or otherwise mounted to capture emergency scene operations. **Dash camera:** A District-issued or District-approved recording device mounted in, on, or to a District vehicle to record roadway conditions, vehicle operations, emergency responses, traffic incidents, collisions, scene arrival, patient loading areas, or other District-related activity. **Recording:** Any video, audio, photograph, image, metadata, or related electronic file captured by a recording device. **Protected information:** Information that may identify a patient, victim, minor, employee, resident, witness, complainant, or other person, including medical information, personally identifiable information, or information otherwise protected by law or District policy.

4. Policy Statement

The Fire District may use body-worn cameras, helmet cameras, and dash cameras only for legitimate District purposes, including emergency response documentation, firefighter and vehicle safety, operational review, training, fire investigation, quality assurance and improvement, documentation of assaults or threats against personnel, collision or driving incident review, evidence preservation, complaint review, and other lawful administrative purposes approved by the Fire Chief or designee. Recordings shall be handled as official District records and shall not be used for personal, entertainment, social media, commercial, political, or unauthorized purposes.

5. Ownership and Control of Recordings

All recordings created during District business are the property of the Fire District. Personnel have no personal ownership interest in recordings, regardless of whether the recording was made on District property, at an emergency scene, during training, inside a station, or while performing any District-related function. Recordings shall be uploaded, stored, retained, released, and destroyed only in accordance with this policy, applicable law, approved records retention schedules, and directions from the Fire Chief, District records officer, legal counsel, or other authorized official.

6. Authorized Devices

Only recording devices issued by the district or expressly approved in writing by the Fire Chief may be used for District business. Personal cameras, personal cell phones, personal helmet cameras, personal dash cameras, privately owned drones, or other non-approved recording devices shall not be used to record District operations except when expressly authorized by the Fire Chief or when necessary, under exigent circumstances and later reported to a supervisor as soon as practicable.

7. Authorized Recording

- Personnel may record fire, rescue, hazardous materials, technical rescue, wildland, motor vehicle collision, public assistance, and other emergency incidents when recording supports safety, documentation, training, investigation, or operational review.
- Personnel may record training evolutions, drills, inspections, and operational exercises when authorized by a supervisor.
- Personnel may record threats, assaults, interference, unsafe conduct, or other conduct that may affect responder safety or require documentation.

- Recording shall not interfere with emergency operations, patient care, firefighter safety, incident command, radio communications, or the use of required personal protective equipment.
- The Incident Commander or supervisor may direct personnel to start, stop, preserve, or upload recordings when necessary for safety, operations, privacy, evidence preservation, or legal compliance.
- Dash cameras may record District vehicle responses, transport-related operations, roadway hazards, collisions, traffic stops or contacts involving District vehicles, scene arrival and departure, vehicle backing, and other activity related to vehicle safety, incident documentation, training, investigation, or operational review.

8. Restricted or Prohibited Recording

- Personnel shall avoid recording in areas where individuals have heightened expectations of privacy, including bathrooms, locker rooms, sleeping quarters, changing areas, medical treatment areas, or private residences, unless recording is directly related to emergency operations, responder safety, incident documentation, investigation, or another lawful District purpose.
- Personnel shall avoid recording patients during disrobing, exposure of private body areas, sensitive medical procedures, or other circumstances where recording is not operationally necessary.
- Personnel shall not intentionally record confidential conversations, personnel matters, union activities, disciplinary discussions, peer support conversations, protected health information, or legally privileged communications unless legally authorized and operationally necessary.
- Personnel shall not use recordings to ridicule, embarrass, harass, retaliate against, or otherwise misuse images or audio of District members, patients, victims, witnesses, bystanders, or community members.
- Personnel shall not livestream, post, transmit, text, email, copy, download, edit, alter, share, or publish recordings except through authorized District systems and procedures.
- Dash cameras should not be intentionally aimed or used to monitor personnel in non-operational settings, station living areas, private conversations, or other circumstances unrelated to District vehicle operations, safety, incident documentation, investigation, or authorized administrative review.

9. Notice and Consent

When safe, practical, and consistent with emergency operations, personnel should inform individuals that recording is occurring. Lack of notice does not automatically require recording to stop when recording is necessary for emergency response, safety, documentation, investigation, or other authorized District purposes. Personnel shall follow applicable federal, state, and local laws regarding audio recording, privacy, patient information, and public records. Questions regarding notice, consent, or recording in sensitive circumstances shall be referred to a supervisor, the Fire Chief, or legal counsel.

10. Patient Privacy, HIPAA, and Protected Information

Recordings that contain patient information, medical information, or other protected information shall be handled as confidential records. Access shall be limited to personnel with an authorized need to know. Recordings shall be secured against unauthorized access, disclosure, copying, alteration, deletion, or release. Any vendor or third-party system used to store, process, or manage recordings containing protected health information shall be evaluated for appropriate privacy and security safeguards, including any required business associate agreement or comparable contractual protections. Any suspected unauthorized access, disclosure, loss, or breach shall be reported immediately through District privacy and incident reporting procedures.

11. Uploading, Labeling, and Preservation

- Recordings shall be uploaded to the district-approved storage system as soon as practical and before the end of shift unless otherwise approved by a supervisor.
- Personnel shall label or categorize recordings according to District procedures, including incident number, date, unit, event type, and whether the recording may contain patient information, evidence, minors, fatalities, injuries, hazardous conditions, complaints, or other sensitive material.
- Recordings that may be evidence, relate to a complaint, involve injury or death, document a threat or assault, support a fire investigation, or may be relevant to litigation shall be preserved and flagged for restricted access.
- Personnel shall not delete, edit, alter, overwrite, crop, enhance, or manipulate recordings except as authorized for official District purposes and documented in an audit trail.

12. Review and Access

Access to recordings is limited to authorized District personnel and officials with a legitimate operational, administrative, investigative, training, legal, quality assurance, records management, or compliance need. The Fire Chief or designee may authorize review by supervisors, investigators, training officers, risk management personnel, legal counsel, records personnel, law enforcement partners, prosecutors, insurers, or other authorized parties when appropriate. All access shall be subject to audit logging when available.

13. Public Records Requests, Subpoenas, and External Release

Recordings shall be released outside the district only as authorized by the Fire Chief or designee, the district records officer, legal counsel, a court order, subpoena, public records law, interagency agreement, or other lawful authority. Before release, recordings shall be reviewed for protected information, privacy interests, patient information, minors, confidential investigation information, security-sensitive information, and any exemption or restriction under applicable law. Redaction, withholding, delayed release, or limited disclosure may be required. Personnel shall immediately forward public records requests, subpoenas, media requests, attorney requests, and law enforcement requests for recordings to the designated records custodian or Fire Chief.

14. Retention and Destruction

Recordings shall be retained and destroyed according to the district's approved records retention schedule, applicable state and federal law; litigation holds requirements, investigation needs, and direction from the records officer or legal counsel. Recordings shall not be destroyed while subject to a public records request, subpoena, litigation hold, investigation, complaint, workers' compensation claim, insurance claim, criminal case, civil claim, or administrative review. The district should maintain a written retention matrix identifying standard retention periods for routine operational recordings, training recordings, patient care recordings, complaint-related recordings, evidentiary recordings, fire investigation recordings, and critical incident recordings.

15. Training Use

Recordings may be used for training, after-action review, operational critique, quality assurance and improvement, safety review, and policy development when approved by the Fire Chief. Training use shall protect patient privacy, employee privacy, and the dignity of victims, patients, family members, bystanders, and District personnel. Sensitive content shall be limited, redacted, blurred, muted, or withheld when appropriate. Recordings should not be used for entertainment or informal sharing.

16. Device Maintenance and Inspection

Personnel assigned a camera or vehicle equipped with a dash camera shall inspect the device at the start of duty or before deployment to ensure it is functional, charged or powered, properly mounted, has the correct date and time when applicable, and is ready for use. Damage, loss, malfunction, missing files, unauthorized access, failed upload, or suspected tampering shall be reported promptly to a supervisor. Personnel shall not modify camera hardware, software, mounting systems, time settings, storage settings, security settings, wiring, power connections, or recording configurations unless authorized.

17. Supervisory Responsibilities

- Supervisors should ensure personnel are trained in this policy before being issued or authorized to use recording devices.
- Supervisors shall review recordings only for legitimate operational, training, investigative, safety, quality assurance, compliance, or administrative purposes.
- Supervisors ensure sensitive recordings are properly identified, preserved, restricted, and forwarded for records management when needed.
- Supervisors shall address violations, misuse, failure to upload, unauthorized sharing, or suspected privacy breaches through appropriate reporting and corrective action.

18. Employee Review of Recordings

Personnel may review recordings for report writing, patient care documentation, incident reconstruction, training, quality improvement, or preparation for official proceedings when authorized by policy or a supervisor. Review of recordings related to serious injury, death, use of force by law enforcement, criminal investigation, personnel complaint, civil claim, or other sensitive matter may be restricted or delayed at the direction of the Fire Chief, legal counsel, investigator, or governing authority.

19. Discipline and Misuse

Violation of this policy may result in corrective action, discipline, loss of camera privileges, referral to law enforcement, civil liability, or other action as appropriate. Prohibited conduct includes unauthorized recording, unauthorized access, unauthorized disclosure, posting to social media, copying recordings to personal devices, deleting or altering recordings, failing to upload recordings, using recordings for personal purposes, or failing to report loss, damage, breach, or misuse.

20. Legal Review and Local Customization

This policy shall be reviewed by District legal counsel before adoption and whenever law, technology, vendor services, public records requirements, privacy obligations, collective bargaining agreements, or operational practices change. The district shall customize this policy to reflect local law, state retention requirements, HIPAA obligations, insurance requirements, labor agreements, vendor contracts, and the district's command structure.

21. Implementation Checklist

- Identify authorized camera models, vehicle camera systems, mounting locations, activation settings, and assigned positions.
- Adopt a written retention matrix and records request workflow.
- Confirm legal requirements for audio recording, public records, patient privacy, and evidence handling.
- Establish vendor security requirements, ownership language, audit logs, encryption, user permissions, and deletion controls.
- Train all personnel before deployment and document completion of training.
- Create procedures for reporting malfunction, loss, breach, unauthorized access, and public records requests.
- Review the policy annually and after any significant incident involving camera use.

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

AUDIT REPORT

JUNE 30, 2025

Prepared by
SIGNE GRIMSTAD
Certified Public Accountant
530 NW 3rd, Suite E
PO Box 1930
Newport, Oregon 97365

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

BOARD OF DIRECTORS

Doug Myers PO Box 1 Yachats, OR 97498	President
Drew Tracy PO Box 1 Yachats, OR 97498	Vice-President
Ed Hallahan PO Box 1 Yachats, OR 97498	Secretary/Treasurer
Stan Wagaman PO Box 1 Yachats, OR 97498	Director
Katherine Guenther PO Box 1 Yachats, OR 97498	Director

LEGAL COUNSEL

Carolyn H. Connelly
Local Government Law Group
975 Oak Street
Eugene, OR 97401

DISTRICT ADMINISTRATOR & REGISTERED AGENT

Frankie Petrick
2056 Hwy 101 N
Yachats, Oregon 97498

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

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GRIMSTAD CPA

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Yachats Rural Fire Protection District
Yachats, Oregon 97498

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities, and each major fund of Yachats Rural Fire Protection District (District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of Yachats Rural Fire Protection District as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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 fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Yachats 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 Responsibilities for the Audit of the Financial Statements

My 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 my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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, I:

- 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 the Yachats 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Yachats Rural Fire Protection District's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the General Fund budget and actual schedule, and defined benefit pension plan (PERS) schedules and notes be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the MD&A and the PERS schedules and notes in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison schedule of the General Fund is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 my opinion, the budgetary comparison schedule of the General Fund is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Supplementary Information

Other Supplemental Information

My audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the Yachats Rural Fire Protection District's basic financial statements. The budget and actual supplemental information of the Equipment Reserve Fund, GO Bond 2056 Hwy 101 Station Capital Fund and GO Bond 2056 Hwy 101 Station Capital Debt Service Fund, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The budget schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 my opinion, the budget schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I do not express an opinion or provide any assurance on it.

Other Reporting Required by Legal and Regulatory Requirements

In accordance with the Minimum Standards Audit of Oregon Municipal Corporations, I have issued my report dated June 24, 2026 on my consideration of the District's compliance with certain 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 my compliance testing and not to provide an opinion on compliance.

SIGNE GRIMSTAD
Certified Public Accountant
Newport, Oregon
June 24, 2026

YACHATS RURAL FIRE PROTECTION DISTRICT
PO BOX 1
YACHATS, OREGON 97498
Tel. 541-547-3266   Fax 541-547-4257
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MANAGEMENT'S DISCUSSION AND ANALYSIS

as of June 30, 2025

This discussion and analysis presents the highlights of financial activities and financial position for Yachats Rural Fire Protection District. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the District.

Management's Discussion and Analysis (MD&A) focuses on current year activities and resulting changes. Please read it in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

At June 30, 2025, total assets and deferred outflows for the District were $10,687,094, including capital assets of $7,995,557 net of accumulated depreciation.

Total liabilities and deferred inflows of the District were $9,425,286, consisting of current and long-term liabilities of $127,350 and $8,238,819, respectively, and pension liabilities and related deferred inflows of $839,225 and $219,892, respectively.

The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the fiscal year by $1,261,808 (net position), representing an increase of $496,956 from the June 30, 2024 net position.

Total revenues of the District were $2,374,950, an increase of 4.5% from the prior fiscal year, primarily due to an increase in property taxes.

Total expenses for the District for the current year were $1,877,994, an increase of 1.7% from the prior fiscal year.

REPORT LAYOUT

The District's annual financial report consists of several sections. Taken as a whole they provide a comprehensive financial look at the District. The components of the report include:

Management's Discussion and Analysis. This section of the report provides financial highlights, overview and economic factors affecting the District.

Basic Financial Statements. This section including the Statement of Net Position and Statement of Activities focus on an entity-wide presentation using the accrual basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the District.

> The Statement of Net Position focuses on resources available for the future operations. This statement presents a snapshot view of the assets the District owns, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts.

The Statement of Activities focuses on gross and net costs of the District's programs and the extent to which such programs rely upon general property taxes and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

Fund financial statements focus separately on major governmental funds. Governmental fund statements follow the more traditional presentation of governmental financial statements. The District's has four major governmental funds. Budgetary comparison statements are presented for all funds.

The notes to the financial statements provide additional disclosures required by governmental accounting standards and information to assist the reader in understanding the District's financial condition.

Required Supplementary Information. This additional information is required under accounting principles generally accepted in the United States of America.

Other Supplementary Information. Additional information is disclosed to assist the reader in understanding the District's financial condition.

Report by Independent Certified Public Accountant. Supplemental communication on District compliance as required by Oregon Revised Statutes.

THE DISTRICT AS A WHOLE

The District's net position at June 30, 2025 was $1,264,808 as presented in the following schedule:

Net Position at Fiscal Year End
Governmental Activities
June 30

Statement of Net Position

	2025	2024	Variance
Assets			
Current & other assets	$2,270,705	$1,679,527	$ 591,178
Capital assets	7,995,557	8,256,388	(260,831)
Total assets	10,266,262	9,935,915	330,347
Deferred Outflow	420,832	336,412	84,420
Total assets & def. outflow	10,687,094	10,272,327	414,767
Liabilities			
Current liabilities	127,350	47,299	80,051
Long-term liabilities	8,238,819	8,420,363	(181,544)
Net pension liability	839,225	880,337	(41,112)
Total Liabilities	9,205,394	9,347,999	(142,605)
Deferred Inflow of Resources	219,892	159,476	60,416
Total liabilities & def. inflow	9,425,286	9,507,475	(82,189)
Net Position			
Net investment in capital assets	-	-	-
Restricted	1,081,676	1,029,724	51,952
Unrestricted	180,132	(264,872)	445,004
Total Net Position	$1,261,808	$ 764,852	$ 496,956

During the current year, the District's net investment in capital assets is zero as depreciation outpaces the reduction in bonds payable. Restricted net position increased by $51,952, and unrestricted net position increased by $445,004 primarily due to an increase in property tax revenues.

For the fiscal year ended June 30, 2025, long-term liabilities other than the net pension liability comprise 89% of the District's total liabilities.

Changes in the District's net position for the years ended June 30, 2025 and 2024 are presented in the following schedule:

Changes in Net Position for Fiscal Year End
Governmental Activities
as of June 30

Statement of Revenues, Expenses and Changes in Net Position

	2025	2024	Variance
Revenues			
Program revenues - grants	$ 44,530	$ 35,000	$ 9,530
General revenues			
Property taxes	2,228,311	2,101,057	127,254
Investment earnings	75,324	73,447	1,877
Other	26,785	62,443	(35,658)
Total Revenue	2,374,950	2,271,947	103,003
Expenses			
Fire protection operations	1,556,685	1,550,401	(6,284)
Interest expense	321,309	296,935	(24,374)
Total Expense	1,877,994	1,847,336	(30,658)
Changes in Net Position	496,956	424,611	72,345
Beginning net position	764,852	340,241	424,611
Ending net position	$ 1,261,808	$ 764,852	$ 496,956

Revenue in the current year increased by $103,003 over the prior year primarily due to an increase in property taxes.

FUND ANALYSIS

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Total governmental fund balances were $1,261,808 at the end of the current year, an increase of $496,956 from the prior year primarily due to an increase in property taxes. The District reports the following governmental funds:

- General Fund – the District's primary operating fund with an unassigned fund balance of $465,097.
- Equipment Reserve Fund – fund balance of $31,879 committed to capital asset purchases and repairs.
- GO Bond 2056 Hwy 101 Station Capital Fund – fund balance of $691,977 committed to construction of the fire station.
- GO Bond 2056 Hwy 101 Station Capital Debt Service Fund – fund balance of $305,868 restricted to repayment of general obligation bonds issued to construct the fire station.

BUDGETARY HIGHLIGHTS

The budgetary statement for the General Fund shows the original and final budgeted and actual revenues and expenditures for the fiscal year ended June 30, 2025. The District reimbursed from the General Fund an interfund loan from a prior year by resolution, but it was not budgeted for reimbursement resulting in an over expenditure by $182,944.

CAPITAL ASSETS

The following table reflects the makeup of the District's investment in capital assets at June 30, 2025 and 2024.

Capital Assets at Fiscal Year End
(Net of Depreciation)

	2025	2024
Land	$ 424,450	$ 424,450
Building and improvements	7,389,867	7,610,797
Vehicles and equipment	181,240	221,141
Total capital assets	$ 7,995,557	$ 8,256,388

The following table reconciles the changes in capital assets. Additions include assets acquired during the year. Disposals include assets and the corresponding depreciation amounts disposed of during the year. There were no additions or deletions this year.

Changes in Capital Assets for Fiscal Year Ended June 30,
Governmental Activities

	2025	2024
Beginning balance	$ 8,256,388	$ 8,517,216
Additions	-	-
Disposals	-	-
Depreciation	(260,831)	(260,828)
Total capital assets	$ 7,995,557	$ 8,256,388

DEBT OUTSTANDING

As of June 30, 2025, YRFPD has outstanding long-term debt totaling $8,300,085, comprised of general obligation bonds of $7,530,000 and unamortized premiums of $770,085.

ECONOMIC OUTLOOK

Fire districts in the State of Oregon can levy property taxes which are the major revenue source for many municipal entities. Property taxes accounted for 95.62% of the District's revenues in the current year.

In May of 2026 the voters approved the renewal of its five-year local option tax of $.61 per $1,000 assessed value for fire, rescue, emergency medical operations.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Yachats Rural Fire Protection District's finances for all those with an interest in the District. Questions concerning the information provided in this report or requests for additional information should be addressed to: District Administrator, Yachats Rural Fire Protection District, P.O. Box 1, Yachats, Oregon 97498.

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS-
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS
BALANCE SHEET as of June 30, 2025

	General Fund	Equipment Reserve Fund	GO Bond 2056 Hwy 101 Station Capital Fund	GO Bond 2056 Hwy 101 Station Capital Debt Srv. Fund	Total	Adjustments (Note 2)	Statement of Net Position
ASSETS							
Cash and cash equivalents	$ 1,026,292	$ 33,472	$ 696,263	$ 338,534	$ 2,094,561	$ 0	$ 2,094,561
Accounts and property taxes receivable	68,987	0	0	29,411	98,398	0	98,398
Prepaid expenses	0	0	0	0	0	77,746	77,746
Due from General Fund	0	0	17,468	0	17,468	(17,468)	0
Capital assets, net	0	0	0	0	0	7,995,557	7,995,557
Total assets	1,095,279	33,472	713,731	367,945	2,210,427	8,055,835	10,266,262
DEFERRED OUTFLOWS OF RESOURCES							
Pension related outflows	0	0	0	0	0	420,832	420,832
Total assets and deferred outflows	$ 1,095,279	$ 33,472	$ 713,731	$ 367,945	$ 2,210,427	8,476,667	10,687,094
LIABILITIES							
Accounts payable	$ 13,563	$ 0	$ 0	$ 0	$ 13,563	0	13,563
Payroll liabilities	24,012	0	0	0	24,012	0	24,012
Accrued interest	0	0	0	0	0	14,775	14,775
Due to other funds	17,468	0	0	0	17,468	(17,468)	0
Long-term liabilities:							
Bonds payable, current portion	0	0	0	0	0	75,000	75,000
Bonds payable, noncurrent	0	0	0	0	0	8,225,085	8,225,085
Compensated absences	0	0	0	0	0	13,734	13,734
Net pension liability	0	0	0	0	0	839,225	839,225
Total liabilities	55,043	0	0	0	55,043	9,150,351	9,205,394
DEFERRED INFLOWS OF RESOURCES							
Property taxes	51,978	0	0	27,713	79,691	(79,691)	0
Pension related inflows	0	0	0	0	0	219,892	219,892
Total deferred inflows of resources	51,978	0	0	27,713	79,691	140,201	219,892
Total liabilities and deferred inflows	107,021	0	0	27,713	134,734	9,290,552	9,425,286
FUND BALANCES/NET POSITION							
Fund balances - restricted for debt service	0	0	0	340,232	340,232	(340,232)	
Fund balances - committed	0	33,472	713,731	0	747,203	(747,203)	
Fund balances - unassigned	988,258	0	0	0	988,258	(988,258)	
Total fund balances	988,258	33,472	713,731	340,232	2,075,693	(2,075,693)	
Total liabilities, deferred inflows and fund balances	$ 1,095,279	$ 33,472	$ 713,731	$ 367,945	$ 2,210,427		
Net Position							
Restricted for debt service						340,232	340,232
Restricted for capital projects						747,203	747,203
Unrestricted						174,373	174,373
Total net position						$ 1,261,808	$ 1,261,808

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

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS-
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE for the Year Ended June 30, 2025

	General Fund	Equipment Reserve Fund	GO Bond 2056 Hwy 101 Station Capital Fund	GO Bond 2056 Hwy 101 Station Capital Debt Srv. Fund	Total	Adjustments (Note 2)	Statement of Activities
Expenditures/expenses							
Fire protection operations	$ 1,335,940	$ 0	$ 0	$ 0	$ 1,335,940	$ 186,255	$ 1,522,195
Capital outlay	23,133	0	11,357	0	34,490	0	34,490
Debt service	0	0	0	416,209	416,209	(94,900)	321,309
Total expenditures/expenses	1,359,073	0	11,357	416,209	1,786,639	91,355	1,877,994
Program revenue							
Grants	44,530	0	0	0	44,530	0	44,530
General revenues							
Property taxes	1,783,589	0	0	437,283	2,220,872	7,439	2,228,311
Investment earnings	27,330	1,593	33,111	13,290	75,324	0	75,324
Other revenues	26,785	0	0	0	26,785	0	26,785
Total general revenues	1,837,704	1,593	33,111	450,573	2,322,981	7,439	2,330,420
Excess (def) of revenues over expenditures	523,161	1,593	21,754	34,364	580,872	(83,916)	
Change in net position							496,956
Fund balance/Net position - Beginning of year	465,097	31,879	691,977	305,868	1,494,821	(729,969)	764,852
Fund balance/Net position - End of year	$ 988,258	$ 33,472	$ 713,731	$ 340,232	$ 2,075,693	$ (813,885)	$ 1,261,808

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Yachats Rural Fire Protection District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Reporting Entity

The District is an Oregon municipal corporation, exempt from federal and state income taxes, created in March of 1949. Power and authority is vested in a five member Board of Directors who have the authority to select a Fire Chief.

There are various other governmental agencies and special service districts which provide services within the District's boundaries. However, the District is not financially accountable for any of these entities and accordingly their financial information is not included in these financial statements.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the governmental funds balance sheet) report information on all of the nonfiduciary *governmental activities* of the District. Eliminations have been made to minimize the double counting of internal activities. *Governmental activities* are financed primarily through property taxes and charges for services to other governments.

The statement of activities presents a comparison between *direct expenses* of the District's public safety program and *program revenues* for its programs. Direct expenses are those that are specifically associated with the public safety function and, therefore, are clearly identifiable to that function. Program revenues include: (1) charges to other governments for fire protection and services provided and (2) operating grants and contributions. Property taxes, investment earnings and other items that are not properly classified as program revenues, are presented as *general revenues*.

Government-wide Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded as a liability, regardless of the timing of the related cash flows.

Property taxes are recognized as revenues in the year for which they are levied. Grants are recognized as revenue as soon as all eligibility requirements have been met.

Governmental Fund Financial Statements

The governmental fund financial statements use a flow of *current financial resources measurement focus*. With this measurement focus, generally only current assets and current liabilities are included in the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financial uses) in net current assets. The governmental fund types are maintained using the *modified accrual basis of accounting* whereby revenues are recorded in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures are recorded at the time the related fund liabilities are incurred, except for: (1) interfund transactions, which are recorded on the accrual basis, (2) interest expenses on long-term debt, which are recorded as due, (3) insurance premiums benefitting more than one fiscal year are recorded when paid, and (4) the noncurrent portion of accrued compensated absences.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Revenue is determined to be measurable when the transaction amount is determinable and available when it is collectible within the current fiscal year or soon enough thereafter to pay liabilities of the current fiscal year. The District considers revenues available if they are collected within 60 days of year-end with the exception of investment interest, which is recognized when earned. Significant revenues which are measurable and available under the modified accrual basis of accounting are property tax revenues and fire protection contract revenues.

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 District, except those required to be accounted for in another fund, either legally or by Board direction. The principal revenue source is property taxes. Primary expenditures are for public safety.

Equipment Reserve Fund - This fund accumulates funds for major capital asset purchases and major repairs on existing equipment. The principal revenue source is transfers from the General Fund.

GO Bond 2056 Hwy 101 Station Capital Fund - This accumulates funds for construction of the new Fire Station. The principal revenue source was the issuance of General Obligation Bonds.

GO Bond 2056 Hwy 101 Station Capital Debt Service Fund - This fund accounts for property taxes collected for the payment of principal and interest on the GO Bond obligation.

Additionally, the District reports the following fiduciary fund:

LOSAP Fund - This fund accounts for a trust arrangement with the Oregon Fire District Directors Association (OFDDA) for the District's Volunteer Length of Service Award Program.

Deposits and Investments

Cash and cash equivalents includes highly liquid investments with an original maturity of three months or less when purchased. Investments are reported at cost which approximates fair value. See Note 4A.

The District's cash management policies are governed by state statutes. Statutes authorize the District to invest in specific types of investments, including time certificates of deposit, and the Oregon State Treasurer's Local Government Investment Pool (LGIP). The LGIP is part of the Oregon Short-Term fund maintained by the State Treasurer of Oregon. Investment policies are governed by statute and the Oregon Investment Council.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Property Taxes

Property taxes are levied and become a lien on all taxable property as of July 1. Taxes are levied on November 15 with collection dates: November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. Taxes collected within approximately sixty days of fiscal year end are recognized as revenue, and the remaining balance of property taxes receivable is recorded as deferred revenue as it is not considered available to finance operations of the current period.

Use of Restricted Resources

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. When unrestricted resources (committed, assigned, and unassigned) are available for use it is the District's policy to use committed resources first, then assigned, and then unassigned as they are needed.

Capital Assets

Capital assets are stated at cost. Donated assets are recorded at their estimated fair value at the date of donation. Repairs which improve or extend the lives of capital assets are capitalized. Interest incurred during construction is not capitalized on capital assets. Maintenance, repairs, and equipment replacements of a routine nature are charged to expenditures as incurred and are not capitalized. The District's capitalization threshold is $5,000 for assets with a life beyond one year.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	Years
Buildings and improvements	15 - 40
Equipment and vehicles	5 - 15

Compensated Absences

Accumulated accrued compensated absences for vacation, sick and personal leave benefits expected to be liquidated with expendable available resources are recorded as expenditures and a fund liability of the governmental fund that will pay for them. The amount of accumulated leave, including associated payroll taxes, that is payable from future resources is recorded in the government-wide financial statements.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenses initially made from it that are properly applicable to another fund are recorded as expenses in the reimbursing fund and as reductions of expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Interfund Transactions - Continued

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations including accrued compensation and claims are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the related debt using the straight-line method which approximates the effective interest method. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs, except any portion related to prepaid insurance, are reported as outflows of resources (expenses) in the period incurred.

In the fund financial statements, governmental fund types recognize bond premium and discounts, as well as bond issuance costs, as incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Bond issuance costs are reported as debt service expenditures as incurred whether or not withheld from the actual debt proceeds received.

Pensions

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27*, the District's net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement Systems (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB). For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's two separate plans - the Implicit Rate Subsidy and OPERS Retirement Health Insurance Account (RHIA), and additions to/deductions from Implicit Rate Subsidy and OPERS RHIA's fiduciary net position have been determined on the same basis as they are reported by Implicit Rate Subsidy and OPERS RHIA. For this purpose, Implicit Rate Subsidy and OPERS RHIA recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expenditure/expense) until then.The District has one item that qualifies for reporting in this category, its deferred amounts relating to pensions which consist of employer contributions to OPERS after the measurement date, experience differences, changes in assumptions, changes in proportion, and differences between employer contributions and the District's proportionate share of contributions. This amount is deferred and recognized as an outflow of resources in the period when the District recognizes pension expense/expenditures. Deferred outflows are included in the government-wide Statement of Net Position.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Deferred Outflows/Inflows of Resources - Continued

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.The District has two items that qualify for reporting in this category. Unavailable revenue from property taxes is reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amount becomes available. The District also reports deferred amounts related to pensions which consist of differences between projected and actual investment earnings, changes in assumptions, changes in proportion, and differences between employer contributions and the District's proportionate share of contributions. This amount is deferred and recognized as an inflow of resources in the period when the District's recognizes pension income. Deferred inflows are included in the government-wide Statement of Net Position.

Net Position and Fund Balance Classifications

In the government-wide statement of net position, fund equity is referred to as net position and is segregated into the following three components: 1) amount invested in capital assets, net of related debt, 2) legally restricted by outside parties for a specific purpose, and 3) unrestricted.

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Fund balance is categorized as follows:

Nonspendable fund balance - represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.

Restricted fund balance - represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).

Committed fund balance - represents funds formally set aside by the governing body for a particular purpose. The Board may commit a fund balance by resolution. The Board may also modify or rescind commitments by resolution.

Assigned fund balance - represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The Fire Chief has been given this authority by the Board.

Unassigned fund balance - is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Use of Restricted Resources

The Board of Directors has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and lastly, unassigned fund balance.

The Board has committed funds for capital construction, improvements, and equipment reserves.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts and disclosures reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2 - RECONCILIATION

Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund balance sheet and statement of net position includes an adjustment column between *total governmental fund balances* and *net position of governmental activities*. The details of these adjustments are as follows:

	Balance
Prepaid insurance relating to the General Obligation Bond issuance is not a current financial resource in the governmental activities, and therefore, is not reported in the funds	$ 57,693
Prepaid insurance is not a current financial resource	20,053
Capital assets are not reported in the governmental funds balance sheet	7,995,557
Current property taxes deferred are revenue in the government-wide statement of activities	79,691
Accrued interest payable is an expense in the government-wide statement of activities	(14,775)
Long-term debt including bonds payable and bond premiums are not recognized in the governmental funds balance sheet	(8,300,085)
Net pension liability and pension-related deferred inflows and outflows of resources are not recognized in the governmental funds balance sheet	(638,285)
Due to other funds	17,468
Due from other funds	(17,468)
Compensated absences	(13,734)
Net adjustment to reconcile fund balance-total governmental funds to arrive at net position	$(813,885)

NOTE 2 – RECONCILIATION - Continued

Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund statement of revenue, expenditures, and changes in fund balances includes an adjustment between *the changes in governmental fund balances* and *net position of governmental activities* as reported in the government-wide statement of activities. The details of these adjustments are as follows:

	Balance
Depreciation is considered a current expense in governmental activities	$ (260,831)
Compensated absence adjustments are treated as an expense when earned, not when used in the governmental activities	11,540
Accrued interest is considered a current expense in governmental activities	(104)
Debt principal payments are not treated as current expenditures of governmental activities	60,000
Amortization of bond premiums are not recognized in the governmental funds	35,004
Prepaid expense is not recognized in the governmental funds	(2,080)
Pension-related adjustments to income/expense are not recognized in the governmental funds	65,116
Property taxes are treated as revenue when earned in governmental activities	7,439
Net adjustment to reconcile change in fund balance-governmental funds to arrive at net position change in net position of governmental activities	$ (83,916)

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The District budgets all funds in accordance with the requirements of state law. All funds are budgeted on the modified accrual basis of accounting.

The Board of Directors adopts the original budget by resolution prior to the beginning of the District's fiscal year (July 1 through June 30). The Board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, capital outlay, debt service, contingency and transfers for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the above-mentioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 15% of the fund's original budget may be adopted by the Board of Directors at a regular Board meeting. A supplemental budget greater than 15% of the fund's original budget requires hearings before the public, publication in newspapers, and approval by the Board of Directors.

Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the Board of Directors. Appropriations lapse at year-end.

Over-expenditures

The General Fund over-expended in Interfund reimbursement $182,944.

NOTE 4 - DETAILED NOTES

A. DEPOSITS AND INVESTMENTS

Cash and cash equivalents as of June 30 consist of the following:

	Balance
Deposits with financial institutions	$ 98,910
Investments - external investment pool	1,995,651
Total cash and investments	$2,094,561

Restricted Cash

The District has restricted cash in the GO 2056 HWY 101 Bond Station Capital Fund and Debt Service Fund of $696,263 and $338,534, respectively.

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. For deposits in excess of federal depository insurance, the Oregon Legislature Assembly passed House Bill 2901 effective July 1, 2000, eliminating the requirement of certificates of participation and created a shared liability structure of qualified depositories.

At the end of the fiscal year, the District's total deposits with financial institutions have a bank value of $250,744, in a qualified depository bank in compliance with ORS.

Investments

As of June 30, the District held the following investment:

	Balance
Local Government Investment Pool - fair value	$ 1,995,651

The Oregon State Treasurer maintains the Oregon Short Term Fund (OSTF), of which the Local Government Investment Pool (LGIP) is a 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, funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. LGIP was created to offer a short-term investment alternative to Oregon local governments, and it is not registered with the U.S. Securities and Exchange Commission. The LGIP is not rated for risk. The state investment pool is not rated. The investments are regulated by the OSTF and approved by the Oregon Investment Council. At the end of the fiscal year, the fair value of the District's deposits with the LGIP approximately equals the value of the pool shares.

A copy of the State's Annual Comprehensive Financial Report may be obtained online at www.ost.state.or.us or by mail at the Oregon State Treasury, 350 Winter St. NE, Salem, Oregon 97310-0840.

NOTE 4 - DETAILED NOTES - Continued

A. DEPOSITS AND INVESTMENTS

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk

Oregon statutes limit investments to general obligations of the U.S. government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, high-grade commercial paper, and the State Treasurer's Local Government Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk

Currently, the District's only investment is in the State of Oregon's Local Government Investment Pool. The District places no limit on the amount it may invest in any one issuer.

B. RECEIVABLES

Receivables at year end consist of the following:

	Balance
Property taxes	$ 98,398

C. CAPITAL ASSETS

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

	7/01 Balance	Increases	Decreases	6/30 Balance
Capital assets not being depreciated				
Land	$ 424,450	$ 0	$ 0	$ 424,450
Total capital assets not depr.	424,450	0	0	424,450
Capital assets being depreciated				
Building and improvements	8,768,952	0	0	8,768,952
Vehicles	1,143,025	0	0	1,143,025
Equipment	127,781	0	0	127,781
Total capital assets being depr.	10,039,758	0	0	10,039,758
Accumulated depreciation				
Building	1,158,155	220,930	0	1,379,085
Vehicles	921,884	39,901	0	961,785
Equipment	127,781	0	0	127,781
Total accumulated depreciation	2,207,820	260,831	0	2,468,651
Total depreciable, net	7,831,938	260,831	0	7,571,107
Capital assets, net	$ 8,256,388	$ 260,831	$ 0	$7,995,557

Depreciation expense charged to fire protection was $260,831.

NOTE 4 - DETAILED NOTES - Continued

D. INTERFUND LOANS

	Interfund Receivable	Interfund Payable
General Fund	$ 0	$ 17,468
GO Bond Capital Fund	17,468	0
Total	$ 17,468	$ 17,468

The purpose of the loans are to support operating activities.

E. INTERFUND TRANSFERS

	Transfer In	Transfer Out
General Fund	$ 3,000	$ 189,944
GO Bond Capital Fund	0	3,000
GO Bond Debt Fund	189,944	0
Total	$ 192,944	$ 192,944

The purpose of the transfers are to reimburse interfund loans.

NOTE 5 – LONG TERM LIABILITIES

General Obligation Bonds, Series 2017

In July 2017, the District issued $7,700,000 of General Obligation Bonds (the Bonds) to finance capital costs, including (1) the construction of the new main fire station, (2) site improvements, furnishings and equipping of the new station, and (3) bond issuance costs. The Bonds are direct obligations that pledge the full faith and credit of the District and are payable from annual ad valorem debt service property tax levy proceeds. Interest rates on the Bonds range from 2.0% to 5.0% and are payable semiannually on June 15 and December 15 of each year commencing December 15, 2017. Principal payments are due annually on June 15 and commence on June 15, 2021. The Bonds final maturity is on June 15, 2047. Maturities on or after June 15, 2027 are subject to redemption at the option of the District prior to their stated maturity date.

The GO Bonds were issued at a premium of $1,050,116, which will be amortized over the life of the bonds. In addition, the District incurred $78,570 for municipal bond insurance premiums. This policy has been recorded as prepaid insurance in the government-wide statements and amortized over the life of the Bonds. Other bond issuance costs of $117,365 were reported in the government-wide and governmental statements as an expense in the year incurred.

General Obligation Bonds, Series 2017

Federal arbitrage restrictions apply to the Bonds and liabilities to the federal government, if any, are accrued and paid when due.

The GO Bond Station Capital Debt Service Fund will be used to liquidate the long-term debt related to the Bonds. Construction and debt issuance costs for the project are reported in the GO Bond Station Capital Fund.

NOTE 5 - LONG TERM LIABILITIES - Continued

General Obligation Bonds, Series 2017

Future maturities of the bonds are as follows:

Fiscal Year Ending	Principal	Interest	Total Future Requirements
2026	$ 75,000	$ 354,600	$ 429,600
2027	90,000	351,600	441,600
2028	105,000	348,000	453,000
2029	125,000	343,800	468,800
2030	145,000	338,800	483,800
2031-2035	1,050,000	1,590,400	32,035,000
2036-2040	1,740,000	1,318,100	24,805,000
2041-2045	2,740,000	799,750	13,255,000
2046-2047	1,460,000	111,000	760,000
Total	$ 7,530,000	$5,556,050	$73,131,800

During the year the following changes occurred in long-term liabilities:

	Original Amount	7/1 Balance	Increases	Decreases	6/30 Balance	Due in One Year
GO Bonds 2017	$7,700,000	$7,590,000	$ 0	$ 60,000	$7,530,000	$ 75,000
Unamt. premium	1,050,116	805,089	0	35,004	770,085	35,004
Comp. absences	n/a	25,274	0	11,540	13,734	n/a
		$8,420,363	$ 0	$ 106,544	$8,313,819	$110,004

Total interest expense for the year was $321,309. In accordance with GASB 101, the change in compensated absences is presented as a net amount.

NOTE 6 - RETIREMENT BENEFITS

Defined benefit pension plan (PERS)

Plan description

Employees of the District are provided with pensions through the Oregon Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. The Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The pension program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Annual Comprehensive Financial Report and Actuarial Valuation that can be obtained at: http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx.

NOTE 6 - RETIREMENT BENEFITS - Continued

Benefits provided

Tier One/Tier Two retirement benefit ORS Chapter 238 Pension benefits

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

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

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

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

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

Benefit changes
Members that choose to continue participation in a variable equities investment account after retiring may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes.

Oregon Public Service Retirement Plan (OPSRP) defined benefit pension program

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

NOTE 6 - RETIREMENT BENEFITS - Continued

Police and fire: 1.8% is multiplied by the number of years of service and final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

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

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

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

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

Changes in Plan Provisions
House Bill 4045 from the 2024 legislative session lowered the normal retirement age for OPSRP Police & Fire from age 60 to 55, effective January 1, 2025. Members still qualify for early unreduced retirement if age 53 with 25 or more years of service. Effective January 1, 2025, forensic scientists and elected District Attorneys are now included in the "Police & Fire" definition of membership.

OPSRP Individual Account Program (IAP)

Pension benefits
An IAP member becomes vested on the date the employee account is established or the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment, or in equal installments over a 5, 10, 15, or 20 year period, or an anticipated life span option. Each distribution option has a $200 minimum distribution limit.

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

Record keeping
OPERS contracts with Voya Financial to maintain IAP participant records.

NOTE 6 - RETIREMENT BENEFITS - Continued

Contributions
The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature. OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the OPERS Defined Benefit Plan and the Other Post-Employment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation. The rates, expressed as a percentage of payroll, first became effective July 1, 2023. The rates in effect for the year ended June 30, 2025 were 33.38% for Tier One/Tier Two members, 22.29% for OPSRP General Service members, 27.08% for OSPRP Fire members, and 6% for OPSRP Individual Account Program members. District contributions for the year ending June 30, 2025 were $132,332 excluding amounts to fund employer specific liabilities.

Covered employees are required to contribute 6% of their salary to the OPSRP Individual Account Program, but the employer is allowed to pay any or all of the employee contribution in addition to the required employer contribution. The District has elected to “pick-up” the 6% employee contribution, which was $27,726 for the year ended June 30, 2025.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions

At June 30, 2025, the District reported a liability of $839,225 for its proportionate share of the net pension liability. This liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to June 30, 2024. The District’s proportionate share of the system-wide net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected long-term contributions of all participating employers, actuarially determined. These proportion percentages for the District were 0.00377566 and 0.00469997 for the years ending June 30, 2024 and 2023 respectively.

For the year ended June 30, 2025, the District recognized a pension expense (income) of $148,889. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 49,716	$ 2,003
Changes in assumptions	84,314	108
Net difference between projected and actual earnings on investments	53,314	0
Changes in proportionate share	43,812	156,410
Difference between employer contributions and employer's proportionate share of system contributions	27,890	61,071
District's contributions subsequent to the measurement date	132,332	N/A
Total	$ 391,378	$ 219,592

NOTE 6 - RETIREMENT BENEFITS - Continued

$132,332 reported as deferred outflows of resources related to pensions resulting from District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows or deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

	Balance
2026	$ (35,469)
2027	62,437
2028	14,986
2029	(1,189)
2030	(1,248)
Total	$ 39,516

Actuarial methods and assumptions

The employer contribution rates effective July 1, 2023 through June 30, 2025 were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS defined benefit plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the OPSRP pension program component of the PERS defined benefit plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Actuarial Methods and Assumptions	
Valuation date	December 31, 2022
Measurement date	June 30, 2024
Experience Study Report	2022, Published July 24, 2023
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

NOTE 6 - RETIREMENT BENEFITS - Continued

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions above are based on the 2022 Experience Study which reviewed experience from January 1, 2017 to December 31, 2022.

Long-term expected rate of return
To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The following table shows Milliman's assumptions for each of the asset classes in which the plans were invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	20-Year Annualized Geometric Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity – Hedge	0.63%	6.48%
Hedge Fund – Macro	5.62%	4.83%
Assumed Inflation - Mean		2.35%

Discount rate
The discount rate used to measure the total pension liability was 6.90% for the defined benefit pension plan. 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 for the defined benefit pension plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the District 's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District 's proportionate share of the net pension liability (asset)	$ 433,334	$ 839,225	$ 1,323,844

NOTE 6 - RETIREMENT BENEFITS - Continued

Pension plan fiduciary net position
Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

Defined benefit other postemployment benefit plan (RHIA)

Plan description
As a member of OPERS, the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing, multiple-employer defined benefit other post-employment benefit plan (OPEB) administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. OPERS issues a publicly available financial report that may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, Oregon 97281-3700.

Funding Policy
Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to $60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of $60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA)
Participating municipal corporations are contractually required to contribute to RHIA at a rate assessed each year by OPERS, currently 0.00 and 0.00 percent of annual covered payroll for OPERS members and OPSRP respectively. The OPERS Board sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The District’s contributions to RHIA for the years ended June 30, 2023, 2022, and 2021 were paid and equaled the required contributions for each year.

VOLUNTEER LENGTH OF SERVICE AWARD PLAN – POSTRETIREMENT BENEFITS

Volunteer Retirement Plan
The District participates in a length of service award plan (the Plan) for its volunteers administrated by the Oregon Fire District Directors Association. Volunteers who meet participation requirements receive a contribution to the Plan. Participant’s rights under the Plan vest after 5 years. Vested awards are paid to participants 180 days after separation from voluntary service or in the event of a volunteer’s death no later than 125 days after date of death.

NOTE 6 - RETIREMENT BENEFITS - Continued

The plan is a defined contribution plan offering retirement and death benefit proceeds to plan participants. Contributions each year are made at the District's discretion in accordance with a contribution formula. The District reserves the right to terminate or amend the Plan at any time.

All amounts contributed under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) solely the property and rights of the District (without being restricted to the provisions of benefits under the Plan), subject only to the claims of the District's general creditors. Participants' rights under the Plan are equal to those of general creditors of the District in an amount equal to the fair market value of the deferred amount for each participant.

The District has no liability for losses under the Plan Agreement but does have a fiduciary duty to the participants. The District made no contribution in the current year. The asset, future liability and investment earnings for the current year are considered immaterial by management to the basic financial statements. The Plan has two members in the plan presently.

POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions provides guidance for accounting for liabilities/(assets) related to retiree healthcare and other non-pension postemployment benefits (OPEB). At June 30, 2025, the Districts net OPEB liability/(asset) and deferred inflows and outflows were determined by management not to be material to the financial statements taken as a whole. Accordingly, no assets or liabilities relating to OPEB have been reported on the government-wide statements.

NOTE 7 - OTHER INFORMATION

Jointly Shared Ambulance Service

The District collaborates with South Lincoln Ambulance, Inc. (SLA) to provide ambulance service in South Lincoln County. SLA is a separate legal entity organized as a 501(c)(3) organization with a separate board of directors. SLA maintains separate books and records and is responsible for billing for ambulance services provided and payment of operating expenses. The District's Fire Chief/Administrator is also the Ambulance Chief of SLA and serves on its board of directors. Additionally, the Ambulance Chief represents SLA on the Lincoln County Ambulance Service and Review Committee.

SLA owns and pays for its ambulance apparatus and associated operating costs. However, the District provides office space and staffs the ambulance service with the District's certified Firefighters and EMT's. SLA paid dispatch fees of $19,200 on behalf of the District.

Tax Abatements

GASB Statement No. 77, *Tax Abatement Disclosures*, requires governments that enter into tax abatement agreements to disclose information about those agreements. Other governments in Lincoln County have entered into tax abatement agreements for multi-unit housing, low-income housing, enterprise zones, and strategic investment programs. As a result of these abatements, the District's property tax revenue was reduced by $23,749 for the year ended June 30.

NOTE 7 - OTHER INFORMATION - Continued

Risk Management

On January 11, 2024 the South Lincoln Ambulance was involved in a fatal collusion. In October a law suit was filed in the Lincoln County Circuit Court against Yachats RFPD and the ambulance company operated by the District staff. The handling of the litigation has been referred to the District's insurance carrier.

The District is exposed to various risks of loss related to theft of, damage to and destruction of assets; torts; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance for such risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Evaluation of Subsequent Events

In February 2026, the board relieved Chief Petrick of her duties effective February 29, 2026. During the March board meeting Jeff Mathia was sworn in as acting Chief.

In May 2026 the voters approved the renewal of its five-year local option tax of $.61 per $1,000 assessed value for fire, rescue, emergency medical operations.

Management has evaluated subsequent events through June 24, 2026, the date on which the financial statements were available to be issued.

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

REQUIRED SUPPLEMENTARY INFORMATION

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL for the Year Ended June 30, 2025

GENERAL FUND

	Original Budget	Final Budget	Actual	Variance
REVENUES				
Property taxes	$ 1,704,090	$ 1,704,090	$ 1,783,589	$ 79,499
Grant income	37,000	37,000	44,530	7,530
Interest income	500	500	27,330	26,830
Conflagration	20,000	20,000	0	(20,000)
Miscellaneous	27,700	27,700	26,785	(915)
Total revenues	1,789,290	1,789,290	1,882,234	92,944
EXPENDITURES				
Current				
Public safety				
Personal services	1,252,000	1,252,000	1,134,081	117,919
Materials and services	298,450	299,450	201,859	97,591
Contingency	75,000	75,000	0	75,000
Capital Outlay	80,000	79,000	23,133	55,867
Total expenditures	1,705,450	1,705,450	1,359,073	271,377
Excess (def) of revenues over expenditures	83,840	83,840	523,161	439,321
OTHER FINANCING SOURCES (USES)				
Transfers out	(10,000)	(10,000)	(192,944)	(182,944)
Total other financing sources (uses)	(10,000)	(10,000)	(192,944)	(182,944)
Excess (def) of revenues over expenditures and other financing sources (uses)	73,840	73,840	330,217	256,377
Unappropriated ending fund balance	(614,840)	(614,840)	0	614,840
FUND BALANCE - Beginning of year	541,000	541,000	465,097	(75,903)
FUND BALANCE - End of year (budget basis)	$ 0	$ 0	795,314	$ 795,314
GAAP ADJUSTMENTS				
Interfund Loan payment			192,944	
FUND BALANCE - End of year (GAAP basis)			$ 988,258	

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) as of June 30, 2025

OREGON PUBLIC EMPLOYEE RETIREMENT SYSTEM
Last Ten Fiscal Years

Fiscal. Year Ended	District's Proportion of the Net Pension (Asset)/Liability	District's Proportionate Share of the Net Pension (Asset)/Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension (Asset)/Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset)/Liability
2016	0.00282000%	$161,984	$ 158,755	102.03%	91,9%
2017	0.00267000%	400,614	275,494	145.42	80.5
2018	0.00629604%	848,709	283,835	299.01	83.1
2019	0.00404816%	613,243	382,524	160.31	82.1
2020	0.00521578%	902,205	425,057	212.26	80.2
2021	0.00444254%	969,515	337,754	287.05	75.8
2022	0.00446081%	533,802	346,036	154.26	87.6
2023	0.00502589%	769,565	330,676	232.72	84.5
2024	0.00469997%	880,337	396,473	222.04	81.7
2025	0.00377566%	839,225	521,492	160.93	89.6

The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date for each year presented.

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
as of June 30, 2025

OREGON PUBLIC EMPLOYEE RETIREMENT SYSTEM
Last Ten Fiscal Years

Fiscal Year Ended	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency /(Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$42,939	$43,522	-$583	$275,494	16%
2017	43,958	43,958	0	283,835	15.49
2018	80,148	80,148	0	382,524	20.95
2019	83,786	83,786	0	425,057	19.71
2020	84,851	84,851	0	337,754	25.12
2021	96,756	96,756	0	346,036	27.96
2022	85,807	85,807	0	330,676	25.95
2023	104,967	104,967	0	396,473	26.48
2024	131,285	131,285	0	508,164	25.84
2025	132,332	132,332	0	521,492	25.38

The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date for each year presented.

NOTES TO THE SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) AND CONTRACTUALLY REQUIRED CONTRIBUTIONS for the Year Ended June 30, 2025

Changes in Plan Provisions

A summary of key changes in plan provisions are described in the Oregon Public Employees Retirement System's GASB 68 Disclosure Information which can be found at:
https://www.oregon.gov/pers/emp/Documents/GASB/2023/2023_GASB68.pdf.

Changes in Assumptions

A summary of key changes implemented since the December 31, 2021 valuation are described in the Oregon Employees Retirement System's GASB 68 Disclosure Information which can be found at:
https://www.oregon.gov/pers/emp/Documents/GASB/2023/2023_GASB68.pdf.

Additional details and a comprehensive list of changes in methods and assumptions can be found in the 2020 Experience Study for the System, which was published on July 20, 2021 and can be found at: https://www.oregon.gov/pers/Documents/Financials/Actuarial/2021/2020-Experience-Study.pdf

GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occur after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There were no changes subsequent to the June 30, 2023 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

SUPPLEMENTARY INFORMATION

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL for the Year Ended June 30, 2025

EQUIPMENT RESERVE FUND

	Original and Final Budget	Actual	Variance
REVENUES			
Interest	$ 500	$ 1,593	$ 1,093
EXPENDITURES			
Materials and services	35,000	0	35,000
Excess (def) of revenues over expenditures	(34,500)	1,593	36,093
OTHER FINANCING SOURCES (USES)			
Transfers in	10,000	0	(10,000)
Excess (def) of revenues over expenditures and other financing sources (uses)	(24,500)	1,593	26,093
Reserved for future expenditures	(7,500)	0	7,500
FUND BALANCE - Beginning of year	32,000	31,879	(121)
FUND BALANCE - End of year	$ 0	$ 33,472	$ 33,472

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL for the Year Ended June 30, 2025

GO BOND 2056 HWY 101 STATION CAPITAL FUND

	Original and Final Budget	Actual	Variance
REVENUES			
Interest income	$ 10,000	$ 33,111	$ 23,111
EXPENDITURES			
Personal services	7,200	0	7,200
Capital outlay	110,200	11,357	98,843
Contingency	100,000	0	100,000
Total expenditures	217,400	11,357	206,043
Excess (def) of revenues over expenditures	(207,400)	21,754	229,154
OTHER FINANCING SOURCES (USES)			
Interfund Loan payment	0	3,000	3,000
Excess (def) of revenues over expenditures and other financing sources (uses)	(207,400)	24,754	232,154
Unappropriated ending fund balance	(441,600)	0	441,600
FUND BALANCE - Beginning of year (Budget basis)	649,000	691,977	42,977
FUND BALANCE - End of year (Budget basis)	$ 0	716,731	$ 716,731
GAAP ADJUSTMENT			
Interfund Loan		(3,000)	
FUND BALANCE - End of year		$ 713,731	

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL for the Year Ended June 30, 2025

GO BOND 2056 HWY 101 STATION CAPITAL DEBT SERVICE FUND

	Original and Final Budget	Actual	Variance
REVENUES			
Property taxes	$ 420,000	$ 437,283	$ 17,283
Interest income	4,000	13,290	9,290
Total revenues	424,000	450,573	26,573
EXPENDITURES			
Debt service	417,000	416,209	791
Excess (def) of revenues over expenditures	7,000	34,364	27,364
OTHER FINANCING SOURCES (USES)			
Interfund Reimbursement	0	189,944	189,944
Excess (def) of revenues over expenditures and other financing sources (uses)	7,000	224,308	217,308
Unappropriated ending fund balance	(104,000)	0	104,000
FUND BALANCE - Beginning of year (Budget basis)	97,000	305,868	208,868
FUND BALANCE - End of year (Budget basis)	$ 0	$ 530,176	$ 530,176
GAAP ADJUSTMENT			
Interfund loan repayment		(189,944)	
FUND BALANCE - End of year		$ 340,232	

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

OTHER INFORMATION

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

STATEMENT OF NET POSITION AND STATEMENT OF CHANGES IN NET POSTION - LOSAP for the Year Ended June 30, 2025

	Balance
STATEMENT OF NET POSITION	
Assets - LOSAP held by trustee	$ 31,958
STATEMENT OF CHANGES IN NET POSITION	
Investment gains (losses)	$ 2,731
Contributions	0
Total changes in net position	2,731
NET POSITION - Beginning of year	29,227
NET POSITION - End of year	$ 31,958

YACHATS RURAL FIRE PROTECTION DISTRICT
OREGON

AUDITOR'S COMMENTS AND DISCLOSURES

GRIMSTAD CPA

530 NW 3RD ST | PO BOX 1930 | NEWPORT, OR 97365
541.265.5411 | INFO@GRIMSTAD-ASSOC.COM

INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Yachats Rural Fire Protection District
Yachats, Oregon

I have audited the basic financial statements of the Yachats Rural Fire Protection District as of and for the year ended June 30, 2025 and have issued my report thereon dated June 24, 2026. I conducted my audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Yachats Rural Fire Protection District financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion.

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

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with my testing nothing came to my attention that caused me to believe the Yachats Rural Fire Protection District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 except as follows:

Budget

- The General Fund over-expended in Transfers Out by $182,944.
- The District has an unauthorized loan between the GO Bond Capital fund and the General Fund of $17,468.

Filing

The audit is late with its annual filing with Oregon Secretary of State.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I 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.

My 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 my audit I did not identify deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of This Report

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

SIGNE GRIMSTAD
Certified Public Accountant
Newport, Oregon
June 24, 2026

Yachats Rural Fire Protection District
Balance Sheet
As of July 10, 2026

		Jul 10, 26
ASSETS		
Current Assets		
Checking/Savings		
1-108 LGIP PERSONNEL RES 6895		152,082.19
1-105 OCB CHECKING 4907853		312,773.81
1-106 0CB EFT ACCT 4907838		12,826.55
1-108 GOVERNMENT POOL 5562		886,748.47
2-107 LGIP EQUIP RESERVE 3076		242,912.87
4-105 0CB BOND CHECKI 4907846		1,967.86
4-108 GOVERNMENT POOL GO 3075		724,569.40
5-110 LGIP DEBT SERVICE FD 6317		355,966.35
Total Checking/Savings		2,689,847.50
Other Current Assets		
5-118 Property Taxes Receivable		17,255.00
1-117 Accounts Receivable		19,823.00
1-118 Property Tax Receivable		62,296.15
119-Employee Payroll Advance		-65,233.54
1-125 Prepaid Expenses		
125- Prepaid Liability Ins.	13,684.00	
125- Prepaid Bond Insurance	65,549.93	
1-125 Prepaid Expenses - Other	592.29	
Total 1-125 Prepaid Expenses		79,826.22
4-222 Due to General Fund		20,468.11
Total Other Current Assets		134,434.94
Total Current Assets		2,824,282.44
Fixed Assets		
140-LAND		424,450.00
1-150 CAPITAL ASSETS - DEPREC		10,039,758.37
1-155 Accumulated Depreciation		-2,207,820.00
Total Fixed Assets		8,256,388.37
Other Assets		
1-175 Deferred Outflow Propor		336,412.00
5-222 Due from General Fund		189,944.00
Total Other Assets		526,356.00
TOTAL ASSETS		**11,607,026.81**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
1-210-DEFERRED PROPERTY TAXES		56,625.42
1-201 ACCRUED VACATION		25,273.61
1-203 PERS PAYABLE		14,005.69
1-205 ACCOUNTS PAYABLE		2,000.17
1-215 Defer Prop Tax EW Offset		-72,252.00
1-244 Current Portion of Loans		60,000.00
1-265 ACCURED INTEREST PAYABLE		14,671.14
1-270 LONG TERM DEBT		8,335,088.50
1-275 NET PENSION LIABILITY		159,476.00
1-277 PERS - LIABILITY		880,337.00
1-291 GF Due to Other Funds		210,412.00
5-277 Deferred Property Taxes		15,627.12
DEBT SERVICE INT EXP & FEES		-0.10

Yachats Rural Fire Protection District
Balance Sheet
As of July 10, 2026

		Jul 10, 26
Payroll Liabilities		
119 Employee Draw Adjustment	43,210.00	
1-200 PAYROLL LIABILITIES	-44,346.95	
Payroll Liabilities - Other	18,145.76	
Total Payroll Liabilities		17,008.81
Total Other Current Liabilities		9,718,273.36
Total Current Liabilities		9,718,273.36
Total Liabilities		9,718,273.36
Equity		
2-700 Transfer From Other Funds		7,868.00
1-302 Fund Balance Depreciation		-260,828.00
1-325 GAAP PENSION EXPENSE		-1,300.00
1-301 FB Begin - CAPITAL ASSTS		
1-301 BEG GENERALL FUND BAL	261,114.00	
1-301 FB Begin - CAPITAL ASSTS - Other	-341,182.00	
Total 1-301 FB Begin - CAPITAL ASSTS		-80,068.00
1-307 FB COMPENSATED ABSENCES		6,851.00
1-311 Interest Accrued		37.00
1-312 FB Premium Amortization		35,004.00
1-313 FB LOC PROCEEDS		-292,000.00
1-314 FB LOC PAYMENT/PAYBACK		292,000.00
1-315 F/B Principle on Debt		45,000.00
1-316 FB Bond Insurance Amort		-2,619.00
1-318 FB Deferred Prop Tax Ch		28,679.00
1-330 FB Prepaid Insurance Ch		-14,115.00
4-301 FB Station Capital Fund		656,712.00
5-300 FB DEBT SERVICE		307,624.00
2-301 FB Equipment Reserve		22,651.00
1-399 FB Retained Earnings		-209,287.00
Retained Earnings		1,370,518.02
Net Income		-23,973.57
Total Equity		1,888,753.45
TOTAL LIABILITIES & EQUITY		**11,607,026.81**

Yachats Rural Fire Protection District
Checks and Deposits by Bank Account
June 2026

Type	Date	Num	Name	Memo	Amount
1-108 LGIP PERSONNEL RES 6895					
Deposit	06/30/2026			INTEREST	498.36
Total 1-108 LGIP PERSONNEL RES 6895					498.36
1-105 OCB CHECKING 4907853					
Deposit	06/05/2026		LINCOLN COUNTY TREASURER	Deposit	45,578.45
Check	06/11/2026	14086	WILLIAM J SANNING	Wage Draw	-850.00
Check	06/11/2026	14087	SAMANTHA UDOUTCH	Wage Draw	-3,000.00
Check	06/11/2026	14088	FIRST ARRIVING IO, INC.	INITIAL FEE AND YEARLY SUBSCRIPTION CRE...	-2,049.00
Check	06/11/2026	14089	WALDPORT ACE HARDWARE	WATER VALVE REPLACEMENT EAST STATION	-82.35
Check	06/11/2026	14090	CREDIT KEY	SECURITY CAMERA SYSTEM FROM GRANT ($2...	-5,503.64
Check	06/11/2026	14091	ALSEA BAY POWER PRODUCTS	2 CYCLE OIL, FUEL REFRESH INVOICE 443112	-62.00
Check	06/11/2026	14092	SOUTHWEST LC WATER	CORONA CT	-93.04
Check	06/11/2026	14093	SDIS	JUNE 2026	-11,960.06
Check	06/11/2026	14094	AMAZON BUSINESS	1LQH-JWPJ-Q71F WALL POWER ADAPTER	-75.40
Check	06/11/2026	14095	CENTRAL LINCOLN PUD	CORONA CT	-58.62
Check	06/11/2026	14096	CENTRAL LINCOLN PUD	EAST STATION	-86.98
Check	06/11/2026	14097	CENTRAL LINCOLN PUD	STATION 82	-638.29
Check	06/11/2026	14098	US POSTAL SERVICE	PO BOX RENEWAL 06/2026 1YR	-88.00
Check	06/11/2026	14099	WALDPORT ACE HARDWARE	BOLTS	-15.18
Check	06/11/2026	14100	COUNTRY MEDIA INC	BUDGET HEARING LEGAL POSTING	-213.90
Check	06/11/2026	14101	PIONEER CONNECT	INTERNET AND PHONE	-462.95
Check	06/11/2026	14102	LOCAL GOVERNMENT LAW GROUP	CONSULTING AND GUIDANCE ON EMP MATTE...	-2,910.00
Check	06/11/2026	14103	DAHL-BETTER BARK & MORE	FILL FOR NORTH DRIVEWAY #132057	-1,450.00
Check	06/11/2026	14104	SOUTHWEST LC WATER	STATION 82	-185.13
Check	06/11/2026	14105	SOUTHWEST LC WATER	FIRE SUPRESSION WATER SYSTEM	-120.40
Check	06/11/2026	14106	911 SUPPLY INC.	UNIFORM SHIRTS AND PULL OVERS PARTIAL ...	-2,909.70
Deposit	06/11/2026		YACHATS LIONS CLUB	LIONS CLUB FOR BK RADIO GRANT	1,000.00
Check	06/16/2026	ACH	AT&T MOBILITY	First Net Monthly Bill	-107.22
Check	06/16/2026	14107	MODERN MARKETING	July 4th garb and kids handouts	-618.74
Check	06/16/2026	14108	OREGON COAST BANK		-1,965.42
Liability Check	06/29/2026		QuickBooks Payroll Service	Created by Payroll Service on 06/24/2026	-50,422.62
Paycheck	06/30/2026	DD10...	CASEY WITTMIER	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	CODY BROWN	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	DANIEL HELFRICH	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	DEBORAH COLEMAN	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	JOSEPH D BARTLING	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	OSMO K LARMI	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	RAY WJ SCHWAB	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	BRANDON RAGSDALE	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	SAMANTHA UDOUTCH	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	TAMARA SUITER	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	TIM J O'NEILL	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	TRACY M MATHIA	Direct Deposit	0.00
Paycheck	06/30/2026	DD10...	WILLIAM J SANNING	Direct Deposit	0.00

Yachats Rural Fire Protection District
Checks and Deposits by Bank Account
June 2026

	Type	Date	Num	Name	Memo	Amount
	Paycheck	06/30/2026	DD10...	GEOFFREY R MATHIA	Direct Deposit	0.00
	Deposit	06/30/2026			INTEREST	338.19
Total 1-105 OCB CHECKING 4907853						-39,012.00
1-106 0CB EFT ACCT 4907838						
	Check	06/01/2026		FINANCIAL AGENT	IRS PAYROLL TAXES	-9,069.79
	Check	06/02/2026		OREGON DEPARTMENT OF REVE...	STATE PAYROLL TAXES	-5,712.63
	Check	06/29/2026		OREGON DEPARTMENT OF REVE...		-1,776.78
	Check	06/30/2026		OREGON DEPARTMENT OF REVE...		-5,970.26
	Check	06/30/2026		FINANCIAL AGENT		-11,229.92
	Deposit	06/30/2026			INTEREST	25.71
Total 1-106 0CB EFT ACCT 4907838						-33,733.67
1-108 GOVERNMENT POOL 5562						
	Deposit	06/30/2026			INTEREST	2,905.78
	Check	06/30/2026			ADJUSTMENT	-0.15
Total 1-108 GOVERNMENT POOL 5562						2,905.63
2-107 LGIP EQUIP RESERVE 3076						
	Deposit	06/30/2026			INTEREST	796.00
Total 2-107 LGIP EQUIP RESERVE 3076						796.00
4-105 0CB BOND CHECKI 4907846						
	Deposit	06/30/2026			INTEREST	1.62
Total 4-105 0CB BOND CHECKI 4907846						1.62
4-108 GOVERNMENT POOL GO 3075						
	Deposit	06/30/2026			INTEREST	2,374.34
Total 4-108 GOVERNMENT POOL GO 3075						2,374.34
5-110 LGIP DEBT SERVICE FD 6317						
	Check	06/04/2026	EFT	ZIONS BANK	CON#	-252,093.76
	Deposit	06/04/2026		LINCOLN COUNTY TREASURER	DEPOSIT-NEED TO GET SPLIT INFORMATION	10,733.32
	Deposit	06/30/2026			INTEREST	1,245.56
Total 5-110 LGIP DEBT SERVICE FD 6317						-240,114.88
TOTAL						**-306,284.60**

Yachats Rural Fire Protection District
BUDGET REPORT FOR YRFPD BOARD ACTUAL vs BUDGET

	Jul '25 - Jun 26	Budget
Ordinary Income/Expense		
Income		
***General Fund Inc for Reporting**		
1-897 CONFLAGRATION	0.00	35,000.00
1-895 GRANT INCOME	45,500.00	44,000.00
Misc Income		
805-OTHER LINC CO INC	296.38	200.00
850A - INTEREST INCOME NON BO...	56,376.82	500.00
860-MISC REFUNDS	2,313.52	5,000.00
890-MISC INCOME	41,930.44	40,500.00
Total Misc Income	100,917.16	46,200.00
Taxes		
1-801 Current Year Tax Non Bond	1,859,046.26	1,739,999.00
1-802 PRIOR YRS TAXES NON BOND	25,972.24	30,000.00
Total Taxes	1,885,018.50	1,769,999.00
Total *General Fund Inc for Reporting	2,031,435.66	1,895,199.00
Bond Debt Services		
803B - BOND TAX RCPT CURRENT YR	344,441.37	411,400.00
803C - BOND TAX RCPT PRIOR YR	5,101.68	0.00
Total Bond Debt Services	349,543.05	411,400.00
Bond Income for Reporting		
1-802B-BOND TAX RCPT PRIOR YEAR	595.00	0.00
805AB - OTHER BOND INC	42,943.72	0.00
850B-BOND FUNDS INTEREST INC	53,339.42	20,000.00
Total Bond Income for Reporting	96,878.14	20,000.00
Total Income	2,477,856.85	2,326,599.00
Gross Profit	2,477,856.85	2,326,599.00
Expense		
1 Wages Expense for Reporting		
901-PAYROLL EXPENSES		
901-PAYROLL EXPENSES - Other	818,331.74	950,000.00
Total 901-PAYROLL EXPENSES	824,151.01	950,000.00
902-MEDICAL INSURANCE	145,675.83	224,000.00
903-PERS	159,508.80	300,000.00
905-PAYROLL TAXES	51,354.90	84,999.96
911-WORKERS COMPENSATION	15,082.26	40,000.00
912-LIFE INSURANCE	1,064.00	12,000.00
913 VOLUNTEER BENEFITS	4,335.00	4,000.00
914-VOL/EMP MEDICAL BENEFITS	12,539.48	10,000.00
Total 1 Wages Expense for Reporting	1,213,711.28	1,624,999.96
2 Equipment Ops for Reporting		
915-UNIFORM ALLOWANCE	0.00	647.43
916-INTEROPERABILITY	7,964.92	5,200.00
918- RECRUITMENT/RETENTION	336.20	3,000.00
921-DISPATCH SERVICES	17,574.29	45,000.00
922-RADIO COMMUNICATIONS	0.00	7,000.00
926-FUEL, OIL, LUBE	9,758.70	10,500.00
927-EQUIP MAINT	34,083.05	30,000.00
931-TRAINING & EDUCATION	4,980.10	6,000.00
937-FIRE PREVENTION	4,477.83	1,000.00
940-MISC SM EQUIP & SUPPLIES	7,445.24	9,000.00
944-A-VOLUNTEER RESPONSE GEAR	1,083.84	2,500.00

Yachats Rural Fire Protection District
BUDGET REPORT FOR YRFPD BOARD ACTUAL vs BUDGET

	Jul '25 - Jun 26	Budget
944-B-EMPLOYEE RESPONSE GEAR	13,106.27	15,000.00
947-GRANT EXPENSE	-159.98	39,000.00
Total 2 Equipment Ops for Reporting	100,650.46	173,847.43
3 Admin for Reporting		
1-934 AUDIT & LEGAL	39,925.51	40,000.00
923-TEL & CELL COMMUNICATIONS	5,848.69	6,000.00
924-OFFICE EXPENSE	20,142.50	25,400.00
932-DUES,CONVENTIONS, PUBLICATI	4,840.70	6,000.00
936-ELECTIONS	945.00	3,500.00
938-ADVERTISING	1,643.22	1,800.00
Total 3 Admin for Reporting	73,345.62	82,700.00
4 Building Ground for Reporting		
925-UTILITIES	14,783.32	29,000.00
928-NON MAJOR BLDG & GRNDS MAIN	24,412.13	34,000.00
933-INSURANCE & BONDS	39,498.00	48,000.00
948-DISASTER PREP	5,259.02	6,000.00
Total 4 Building Ground for Reporting	83,952.47	117,000.00
5 Capital Outlay for Reporting		
980-MAJOR STATION EXPENSES	950.00	4,000.00
981-EQUIPMENT	6,599.88	10,000.00
983-FIRE HOSE REPLACEMENT	0.00	2,200.00
Total 5 Capital Outlay for Reporting	7,549.88	16,200.00
8 Bond Account for Reporting		
901-2056 PAYROLL EXPENSE	0.00	6,000.00
905 - 2056 PAYROLL TAX	0.00	1,000.00
911 -2056 WORKERS COMP	0.00	300.00
924-2056 OFFICE EXPENSE	140.82	200.00
980-2056 GENERAL STATION EXPENS	82.35	0.00
980-2056 HWY 101 N	0.00	50,000.00
Total 8 Bond Account for Reporting	4,153.17	57,500.00
9 Bond Debt Service		
982D - BOND PAYMENT	428,587.64	417,000.00
Total 9 Bond Debt Service	428,587.64	417,000.00
Total Expense	1,912,070.52	2,489,247.39
Net Ordinary Income	565,786.33	-162,648.39
Net Income	**565,786.33**	**-162,648.39**

Yachats Rural Fire Protection District
BUDGET REPORT FOR YRFPD BOARD ACTUAL vs BUDGET

	% of Budget		
Ordinary Income/Expense			
Income			
*General Fund Inc for Reporting			
1-897 CONFLAGRATION		0.0%	
1-895 GRANT INCOME		103.4%	
Misc Income			
805-OTHER LINC CO INC	148.2%		
850A - INTEREST INCOME NON BO...	11,275.4%		
860-MISC REFUNDS	46.3%		
890-MISC INCOME	103.5%		
Total Misc Income		218.4%	
Taxes			
1-801 Current Year Tax Non Bond	106.8%		
1-802 PRIOR YRS TAXES NON BOND	86.6%		
Total Taxes		106.5%	
Total *General Fund Inc for Reporting			107.2%
Bond Debt Services			
803B - BOND TAX RCPT CURRENT YR		83.7%	
803C - BOND TAX RCPT PRIOR YR		100.0%	
Total Bond Debt Services			85.0%
Bond Income for Reporting			
1-802B-BOND TAX RCPT PRIOR YEAR		100.0%	
805AB - OTHER BOND INC		100.0%	
850B-BOND FUNDS INTEREST INC		266.7%	
Total Bond Income for Reporting			484.4%
Total Income			106.5%
Gross Profit			106.5%
Expense			
1 Wages Expense for Reporting			
901-PAYROLL EXPENSES			
901-PAYROLL EXPENSES - Other	86.1%		
Total 901-PAYROLL EXPENSES		86.8%	
902-MEDICAL INSURANCE		65.0%	
903-PERS		53.2%	
905-PAYROLL TAXES		60.4%	
911-WORKERS COMPENSATION		37.7%	
912-LIFE INSURANCE		8.9%	
913 VOLUNTEER BENEFITS		108.4%	
914-VOL/EMP MEDICAL BENEFITS		125.4%	
Total 1 Wages Expense for Reporting			74.7%
2 Equipment Ops for Reporting			
915-UNIFORM ALLOWANCE		0.0%	
916-INTEROPERABILITY		153.2%	
918- RECRUITMENT/RETENTION		11.2%	
921-DISPATCH SERVICES		39.1%	
922-RADIO COMMUNICATIONS		0.0%	
926-FUEL, OIL, LUBE		92.9%	
927-EQUIP MAINT		113.6%	
931-TRAINING & EDUCATION		83.0%	
937-FIRE PREVENTION		447.8%	
940-MISC SM EQUIP & SUPPLIES		82.7%	
944-A-VOLUNTEER RESPONSE GEAR		43.4%	

Yachats Rural Fire Protection District
BUDGET REPORT FOR YRFPD BOARD ACTUAL vs BUDGET

	% of Budget	
944-B-EMPLOYEE RESPONSE GEAR	87.4%	
947-GRANT EXPENSE	-0.4%	
Total 2 Equipment Ops for Reporting		57.9%
3 Admin for Reporting		
1-934 AUDIT & LEGAL	99.8%	
923-TEL & CELL COMMUNICATIONS	97.5%	
924-OFFICE EXPENSE	79.3%	
932-DUES,CONVENTIONS, PUBLICATI	80.7%	
936-ELECTIONS	27.0%	
938-ADVERTISING	91.3%	
Total 3 Admin for Reporting		88.7%
4 Building Ground for Reporting		
925-UTILITIES	51.0%	
928-NON MAJOR BLDG & GRNDS MAIN	71.8%	
933-INSURANCE & BONDS	82.3%	
948-DISASTER PREP	87.7%	
Total 4 Building Ground for Reporting		71.8%
5 Capital Outlay for Reporting		
980-MAJOR STATION EXPENSES	23.8%	
981-EQUIPMENT	66.0%	
983-FIRE HOSE REPLACEMENT	0.0%	
Total 5 Capital Outlay for Reporting		46.6%
8 Bond Account for Reporting		
901-2056 PAYROLL EXPENSE	0.0%	
905 - 2056 PAYROLL TAX	0.0%	
911 -2056 WORKERS COMP	0.0%	
924-2056 OFFICE EXPENSE	70.4%	
980-2056 GENERAL STATION EXPENS	100.0%	
980-2056 HWY 101 N	0.0%	
Total 8 Bond Account for Reporting		7.2%
9 Bond Debt Service		
982D - BOND PAYMENT	102.8%	
Total 9 Bond Debt Service		102.8%
Total Expense		76.8%
Net Ordinary Income		-347.9%
Net Income		**-347.9%**