

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: yrfpd@yrfpd.org
web: www.yrfpd.org

REGULAR BOAD MEETING AGENDA
SEPTEMBER 14th, 2026 · 10:30 A.M

1. **Call to Order**
2. **Roll Call**
3. **Agenda Changes**
4. **Public Input**
5. **Minutes**
August 10, 2026, regular meeting minutes.
6. **Correspondence**
Volunteer applications and recruitment update.
7. **Consent Agenda**
 - a. Safety committee report
 - b. Activity report
 - c. Training Report
8. **Reports**
 - a. **Fire Chief:** staffing, volunteers, lieutenant testing; conflagration activity and reimbursements; apparatus maintenance, Update on E-82 and Brush 82; training, equipment, safety.
 - b. **Emergency Manager:** October 3 preparedness fair; current emergency-management activities.
9. **Old Business**
 - a. **South Lincoln Ambulance Transition:** DEA registration, OHA licensing, ASA approval, County process, equipment transfer, billing/records preparations.
 - b. **SCBA Compressor:** Transfer/acquisition documents and follow-up with school/parties.
 - c. **Generator Pad / Grant Funding:** Grant options, approximately \$7,700 proposal, available funding.
 - d. **Supplemental Budget / Reserve Fund Transfer:** SDAO guidance on proposed approximately \$200,000 reserve transfer and process. Transfer from contingency to equipment ambulance Ops/Supply.
 - e. **Long-Range Financial Planning Workshop:** Five- and ten-year projections. Set a date for next workshop for potential May 2027 ballot measure.
10. **New Business**
 - a. **FY 2025–2026 Audit:** Engagement, document preparation, CPA/QuickBooks review, state filing schedule.
 - b. **Other New Business**
 - c. **SAIF Audit 9/9 outcome**
11. **Disbursements**
Budget-to-actual, payroll and conflagration reimbursements, apparatus repair costs, grant expenditures, bills and disbursements.
12. **Good of the Order**
13. **Adjournment**

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Tel. 541-547-3266 Fax 541-547-4257

email chief@yrfpd.org

Board Workshop Minutes

August 7th, 2026, AT 1:00 PM

1. Call to Order

The workshop was called to order at 1:00 p.m.

2. Quorum Determined

Four board members were present, with one attending by Zoom.

Guest: Ed Hallahan

Staff: Fire Chief Mathia, and Administrative Specialist Tammy Suiter were also present.

3. Agenda

The Board convened to discuss the district's financial outlook and future local option tax levy. No agenda changes were made, and no public comment was received.

4. Financial Projections

The Board discussed the need for updated five- and ten-year financial projections extending beyond the current levy periods.

The Fire Chief reported that an earlier projection model no longer reflects recent financial trends. Preliminary review indicates District expenditure could exceed revenues within approximately two to three years. The Chief will prepare revised projections using updated assumptions for personnel costs, insurance, benefits, equipment, supplies, revenue growth, and ambulance operations.

Ambulance revenue remains uncertain because the district lacks sufficient operating history for reliable estimates. The Chief stated that ambulance operations are not expected to significantly harm the budget or produce substantial net revenue. Current staffing costs are already budgeted.

The Board also discussed rising costs, including medical insurance, workers' compensation, equipment, medical supplies, and other operating expenses.

5. Local Option Tax Levy Structure

The Board reviewed the history and purpose of maintaining two separate local option tax levies. Members noted that the structure:

- Provides financial resiliency if one levy is not approved;

- Reduces the risk of losing a substantial portion of operating revenue at one time;
- Allows levy requests to be considered separately; and
- Requires clear public communication because the separate renewal cycles may cause confusion.

There was general support for retaining the two-levy structure. No formal action was taken.

The Board discussed keeping future ballot language concise, direct, and consistent with prior District communications. Members emphasized that any request should clearly explain what is proposed, why it is needed, and the taxpayer impact.

6. Potential Levy Timing and Amount

The Board discussed possible May and November election cycles. Members agreed timing should be evaluated after updated projections and additional ambulance revenue data are available.

Discussion focused on a possible modest increase in levy rather than a large increase or a commitment not to seek additional funding for a fixed period. No levy amount or election date was selected.

The Board agreed that future planning should rely on the best available financial information while recognizing uncertainty in long-term costs and economic conditions.

7. Alternative Revenue and Cost-Recovery Options

The Board discussed opportunities to reduce or offset the need for additional property tax revenue, including:

- Maximizing ambulance billing and cost recovery;
- Seeking available grants;
- Maintaining and expanding the volunteer program;
- Reviewing mutual-aid arrangements;
- Evaluating the District's participation in the urban renewal district;
- Exploring whether tourism-related revenues could support emergency services; and
- Considering whether remaining bond funds could be used to reduce future bond-related tax impacts, subject to legal and financial review.

No decisions were made regarding these options.

8. Public Information and Community Outreach

The Board discussed the need for sustained public education before any levy proposal is placed on the ballot. Members emphasized that District resources may be used for factual public information but not to advocate for a particular vote after a measure has been filed.

Potential outreach methods included:

- District website and social-media updates;

- Direct mail;
- Community newsletters;
- Presentations to civic and community organizations;
- In-person outreach by Board members and District personnel;
- Community events and neighborhood visits;
- A consistent levy-information guide for Board members;
- Maps showing District boundaries; and
- Informational material distributed through community partners.

Particular attention was given to residents in the northern portion of the district who have Waldport mailing addresses and may not realize that they are served by Yachats Rural Fire Protection District. Members discussed direct mail, use of the North Station, neighborhood outreach, visible District apparatus, and possible boundary signage.

The Board also noted the importance of using both digital and traditional communication methods because a significant portion of the district's voting population may not rely on social media or online information.

9. Follow-Up Items

The following follow-up items were identified:

1. Fire Chief: Prepare updated five- and ten-year financial projections using current revenue and expense assumptions.
2. Fire Chief: Continue evaluating ambulance revenue, operating costs, and cost-recovery performance.
3. Katherine Guenther: Research into whether lodging-tax or other tourism-related funds may legally be used to support fire and emergency services.
4. District staff and Board members: Identify outreach opportunities and community contacts in the northern portion of the district.
5. District staff: Consider targeted informational mailing to residents with Waldport-area mailing addresses who live within the district.
6. District staff: Follow up on Central Lincoln Water's prior offer to include District information with customer bills or make information available at its office.
7. Board: Consider scheduling the next workshop at the upcoming regular Board meeting.

10. Adjournment

With no further business, the workshop adjourned at 2:17 p.m.

Minutes written and prepared by _____

Director _____

Director _____

DRAFT

YACHATS RURAL FIRE PROTECTION DISTRICT

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YACHATS, OR 97498
Tel. 541-547-3266 Fax 541-547-4257
Email chief@yrfpd.org

Regular Board Meeting

August 10th, 2026, AT 10:30 AM

1. Call to Order

The meeting was called to order at 10:36 a.m.
Notice was given that the meeting was being audio- and video-recorded.

2. Roll Call and Quorum

4 board members were present, Myers, Wagaman, Guenther, Tracy
2 staff members were present, Chief Mathia and Admin Specialist Tammy Suiter
1 Volunteer, Ed Drescher
Emergency Manager Linn West

3. Agenda Changes

The Board added the August 7, 2026, workshop minutes and the fiscal year 2025–2026 audit engagement agreement to the agenda under New Business.

4. Public Input

No public comment was offered.

5. Minutes

The Board reviewed the minutes from July 13, 2026, Regular Board Meeting; the July 28, 2026, Special Board Meeting; and August 7, 2026, Workshop. Corrections included misspelled names, typographical errors, and clarification that the monthly payment from South Lincoln Ambulance would increase \$4,000 to \$5,000.

Motion to approve all three sets of minutes as corrected, Myers
Second: Wagaman
Carries unanimously

6. Correspondence

The district received two volunteer applications: one from an applicant in Tualatin who is currently volunteering with a neighboring agency, and one from a recent high school graduate from Salem who has obtained EMT certification and is interested in fire science.

Both applications are being processed. The Board also discussed positive interest from neighboring-agency personnel regarding volunteer opportunities with YRFPD.

7. Consent Agenda

The Chief reported that the complete monthly activity report was inadvertently omitted and would be provided with the next report.

Motion to approve the consent agenda as presented, Tracy

Second: Wagaman

Carries unanimously

8. Fire Chief's Report

Operational and Safety Updates

- The district obtained an immobilizer for electric and hybrid vehicles to prevent vehicle movement and power delivery during rescue operations.
- The district received a one-year subscription to an electric-vehicle emergency information service that identifies power-disconnection points by VIN, make, model, and year.
- Four of nine new personal flotation devices were received and evaluated successfully. The remaining five were ordered and will be individually fitted and assigned.
- The district contracted with a HIPAA-compliant shredding service.
- Ambulance records must be retained for 15 years and remain readily accessible. The district intends to maintain future ambulance records electronically with reliable backup.
- All portable-radio batteries were replaced following a Safety Committee recommendation. The previous batteries were approximately 10 to 15 years old.
- A damaged apparatus bay cord reel was replaced at a total cost of approximately \$749.

Apparatus and Fleet

- Brush 82 has been temporarily removed from service after rear brakes were found to be worn metal-to-metal. Repairs were scheduled immediately.
- Engine 82 is scheduled for service in Hillsboro due to a failing pump bearing. The anticipated repair cost was approximately \$10,000.
- Engine 84 was placed in primary service during Engine 82's absence, and Engine 85 remains available as a backup unit.
- Remaining District vehicles are being scheduled for oil changes and mechanical inspections.

- The Chief emphasized the importance of consistent preventive maintenance to avoid more significant future costs.

Conflagration Deployment

- District personnel completed an 11-day conflagration deployment.
- The deployment is expected to generate approximately \$11,000 in apparatus revenue and reimbursement of eligible payroll expenses.
- Approximately \$16,000 in additional payroll expenses resulted from the deployment. Reimbursement from the Oregon State Fire Marshal is expected within approximately 60 to 90 days.
- We lost one day of conflagration due to a twisted fuel line in brush 82. The Chief will seek reimbursement for eligible repair costs.

Personnel and Administration

- Medical insurance costs are projected to increase approximately 20 percent next year. The Board may need to review the district's employee-health-benefit structure within the next two to three years.
- Three lieutenants were provisionally promoted effective July 20, 2026, subject to a 90-day provisional period and formal testing.
- All full-time and part-time positions have been classified through the Civil Service Commission. Volunteers are not subject to civil-service classification.
- The final audit was received with no changes from the draft and no major concerns.
- A CPA will also review relevant journal entries and the District's QuickBooks records.

Ambulance Transition

- The transition agreement with South Lincoln Ambulance has been finalized.
- Tammy and Frankie will prepare an inventory of equipment and all supplies to be transferred, including values and serial numbers.
- The Oregon Health Authority licensing materials are substantially complete. Final submission depends on DEA approval and authorization from the Lincoln County Board of Commissioners.
- Following those approvals, the state is expected to conduct an inspection.
- Ambulance-billing preparations are underway with the current billing provider.
- The Chief reported no significant obstacles or adverse feedback concerning the transition.

Cost Recovery and Grants

- The district received \$200 in cost recovery related to an illegal burn.

- A \$930 cost-recovery claim was submitted through the District Attorney's victim-recovery process for an uninsured DUI-related collision.
- Other outstanding recovery claims continue to be tracked.
- The district applied for an SDIS Safety and Security Grant for nine flotation devices and related accessories. The total purchase was approximately \$5,300, with a potential reimbursement of \$2,500. Award decisions are expected in November.

Facilities

- Dry rot remains an issue at the Corona Court Station. The Chief recommended that the Board begin a broader discussion about the building's future.
- The district received a quote of approximately \$7,700 to construct a concrete generator pad and relocate and reconnect the generator. The Chief requested Board permission to use that money from the general-obligation bond funds for the project; however, legal review determined that those funds may not be available for new building improvements because the original project is considered closed. The remaining funds may instead need to be transferred to the bond debt account. The Board directed the Chief to explore grant funding before requesting District funds, and no expenditure for the generator pad was authorized at this meeting.

Interagency Coordination and Emergency Response

- The district responded with Western Lane Fire Authority to an incident near Milepost 172 involving a vehicle driven over a cliff.
- Radio interoperability problems were identified. The Chief will work with neighboring agencies to establish a coordinated radio-operations plan for incidents in the southern response area.
- YRFPD assisted at a structure fire near Waldport, where interagency coordination was reported as effective.
- Seal Rock assisted YRFPD during simultaneous medical incidents when the district's ambulance was committed to a critical patient.
- The Chief reported strong recent station coverage from paid staff, administrative staff, volunteers, and wildland-grant personnel.

The Board acknowledged the Chief's report.

South Lincoln Ambulance Update

The transition agreement has been signed, and administrative implementation is proceeding. The DEA application is complete and awaiting review. Processing may take four to six weeks, depending on agency workload. After DEA approval, the district will request transfer of the ambulance service area through the Lincoln County Board of Commissioners. No action was taken.

Emergency Manager's Report

The written Emergency Manager's report was submitted. Planning is focused on the October 3 emergency-preparedness fair. No action was taken.

9. Old Business

SCBA Compressor: The District is awaiting a document associated with the proposed compressor transfer or acquisition. Brandon is following up with the school and was expected to provide an update. The Board emphasized the importance of preserving this opportunity.

10. New Business

Fuel Card Policy

The Board reviewed the proposed fuel card policy. The Chief reported that the cards had already produced fuel-tax and purchasing savings during the conflagration deployment. The policy will be clarified to distinguish between paper receipts and electronic, itemized vendor statements.

Motion to adopt the fuel card policy for District vehicles and equipment, Tracy

Second: Guenther

Carries unanimously

Camera Policy

The Board reviewed the policy governing audio recording, body-worn cameras, helmet cameras, and dash cameras. The Chief clarified that cameras are not authorized for routine recording of medical calls. Photographs needed to document a mechanism of injury should be taken using the shift phone, when possible, transmitted appropriately, and deleted afterward in accordance with policy.

Motion to adopt the audio, body-worn camera, helmet-camera, and dash-camera policy, Guenther

Second: Wagaman

Carries unanimously

The Chief advised that one or more updated policies would likely be presented at upcoming meetings as the district continues reviewing its policy manual.

Fiscal Year 2025–2026 Audit Engagement

The Board reviewed the audit engagement with Grimstad CPA. The estimated cost is approximately \$14,500, about \$1,150 more than the prior audit. The auditor expects to begin work in September if records are provided promptly. The district's goal is to resolve issues before December 11 and submit the audit to the state on time.

Motion to approve the fiscal year 2025–2026 audit engagement with Grimstad CPA and authorize the Board Chair to sign it, Wagaman

Second: Tracy

Carries unanimously

Supplemental Budget and Reserve Transfer

The Chief reported that the district is seeking clarification from SDAO on whether transferring approximately \$200,000 to the reserve fund may be authorized by Board resolution or requires a supplemental budget. Initial guidance indicated that a supplemental budget may not be necessary unless the adjustment exceeds 10 percent of the district's approximately \$5.9 million total budget. No meeting was scheduled and no transfer was authorized pending that guidance. The Chief also reported that the operating budget remains stable, conflagration-related payroll costs are expected to be reimbursed, contingency funds are available for unanticipated apparatus repairs, and no additional budget amendments were requested.

Long-Range Financial Workshop and Potential Ballot Measure

The Board discussed scheduling a workshop to review five- and ten-year financial projections. The Chief requested time to analyze July and August expenditures and compare them with the prior two to three fiscal years. A workshop will be considered for September or October 2026. The Board discussed May 2027 as the more practical target for a potential ballot measure. No final decision was made. The Board will need a reliable financial renewal lot projection and proposed funding amount before proceeding.

Activity Report

The complete activity report was deferred until the next meeting. The Chief estimated that the district had responded to approximately 420 calls year to date. The Board requested that future reports track simultaneous and back-to-back calls, calls handled by the responding fire administrator, and unit-level response data that may support future levy communications. Chief confirmed that this information can be generated through Image Trend.

11. Disbursements

The Board reviewed budget-to-actual reports, checks, deposits, and the district credit card log. Key points included normal monthly payroll of approximately \$62,000; current payroll of approximately \$87,000, primarily due to conflagration staffing and overtime; expected payroll reimbursement of approximately \$16,000 from the Oregon State Fire Marshal; and a \$1,200 volunteer medical-benefit expense to replenish the medical reimbursement plan, which is not a recurring monthly charge.

Additional items reviewed included approximately \$7,700 in radio-communication expense, including radio purchases supported in part by grant funding; training and education expenses for an electronic training-material subscription; approximately \$5,200 for a security camera system, with \$2,500 reimbursed through a matching grant; receipt of

\$544 from the Oregon Department of Forestry; South Lincoln Ambulance payments including the \$5,000 monthly payment, two months of wages for Tracy, and copier-related costs; and water tests at the East station confirmation that tested water was potable.

The Board acknowledged the financial reports and disbursements.

12. Good of the Order

Board member Wagaman discussed his availability for a possible September workshop meeting, October may be preferable because of travel schedule.

13. Adjournment

With no further business, the meeting was adjourned at 11:48 a.m.

Minutes written and prepared by Tammy Suiter

Director_____

Director_____

Consent agenda summary

09-14-2026

Consent Agenda Safety Summary — Safety Committee Minutes, August 2026

The committee gathered members individually by phone because scheduling conflicts prevented a formal meeting. No injuries, incidents, near misses, or updates on old business were reported. New-business updates included progress on cleaning the Station 82 auxiliary building, with a dump run scheduled for August 28; completion of the August SCBA checks after they were omitted from the chore calendar; and a recommendation—not a requirement—to wear safety glasses beneath helmet Bourkes for added eye protection.

Consent Agenda Training Summary — August 2026

August training activities strengthened operational readiness through firefighter recertifications; EMS and equipment instruction; interagency rope-rescue training; wildfire preparedness; extrication drills; and completion of the required OSHA wildfire-smoke training. Staff also advanced individual certifications, qualification task books, and professional development.

Consent Agenda Activity Report Summary

Call volume was typical for summer. All calls were handled by YRFPD staff and volunteers, including two back-to-back responses and one triple response. Many canceled responses were primarily for calls to the north under the automatic-aid agreement.

August training activity strengthened operational readiness through firefighter recertifications, EMS and equipment training, interagency rope operations, wildfire preparation, and completion of required OSHA training.

Tammy Suiter has been recertified as a firefighter. She obtained her EMR certification last year and has been responding to calls both during her work hours in the front office and after hours.

Paramedic Firefighter Samantha Udoutch is nearing the end of her probationary period and is recertified as a firefighter through DPSST.

Task-book sign-offs remain in progress for firefighters who deployed to the conflagration, including Firefighter Type 1 and Engine Boss qualifications.

Lt. Paramedic Larimi has been accepted into Eastern Oregon University's bachelor's program in Emergency Medical Services Administration and has completed his summer-term course, FSA 331: Community Risk Reduction.

Crews completed in-service training on the new laryngoscope.

Part-time Paramedic Firefighter Joe Bartling has been cleared to return to duty. He completed extensive training during his last shift, including pumping, hose operations, and ETC.

All employees have completed the OSHA wildfire smoke training.

YRFPD and COCFR conducted rope training last month following a call involving a patient down an embankment.

Tim O'Neill has been training seasonal wildfire staff in driving, area familiarization, pumping, and tender operations. Tim also worked with Cody on chainsaw training, maintenance, and wildland operations.

Crews completed an extrication drill and a tool demonstration using the Holmatro combi tool.

Submitted by Lt. Osmo Larimi, NRP, AAS.

LT Osmo Larimi, NRP, AAS

YACHATS RURAL FIRE PROTECTION DISTRICT
AUGUST 27, 2026 SAFETY COMMITTEE MINUTES

UNUSUAL CIRCUMSTANCES ACKNOWLEDGEMENT

Due to a variety of scheduling conflicts (conflagration, personal matters, etc.), there was no day in the month where a proper meeting could be held. Throughout August 27, input from safety committee members was collected individually via phone.

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

There are no updates on old business.

NEW BUSINESS

Wittmier reported significant progress being made on cleaning up the auxiliary building at station 82. A dump run is scheduled for August 28, 2026.

Wittmier reported that the SCBA checks were absent from the chore calendar throughout the month of August. Wittmier reported having completed the checks on August 27, 2026.

Wittmier reported a discussion with the chief regarding helmets with bourkes. That discussion ended with a recommendation of wearing safety glasses underneath the bourkes for additional eye protection. As all applicable OSHA, ANSI, and NFPA standards are met, the use of safety glasses is only a recommendation, not a requirement.

Minutes prepared by: Casey Wittmier
August 28, 2026 at 1356 hours

YRFPD 2025-2026 Activity Report

Creation date	7/30/05	8/31/26																
	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	8	2																
Assist PWA in YRFPD	4	2																
Auto Aid Medical	0	0																
Fire	3	1																
General Medical	17	10																
Good Intent	14	9																
Illegal Burning	2	3																
Move Up	0	0																
Other	3	31																
Seasonal	0	1																
Trauma	19	16																
TOTAL	78	75																

On Call Time:	67:21:35	52:08:26																		
Transports:	22	24																		
On Call Time Previous		67:21:35																		
Transports Previous		22																		

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

September 2026

Operational Updates

- Installed CO alarms at East and Main stations.
- The East Station septic system had a pump failure. Repairs cost \$3,600.
- Three back-to-back calls occurred last month. YRFPD handled all calls as the primary agency.
- Triple call couple Sunday nights ago (GSW, beach fire, and medical).
- Reviewing the Lincoln County Fire Defense Board Fire Response Protocol Book.

Administrative and Personnel Updates

- Lt. Sanning stepped down from the provisional position and returned to FF/EMT. Lt. Cody Brown moved into the position.
- Looking for a float paramedic/firefighter and posting to establish an eligibility list for EMT/firefighter positions.
- Making plans for a training supervisor/officer position.
- Tammy joined the Oregon Fire Service Office Administrators and will be attending their conference in October.

Ambulance and SLA Transition

- Notified the county of the intent to have an ambulance, as required by OAR.
- Received a letter of support from the BOC.
- Obtained a DEA license and reviewed the new DEA rules for storage and accountability.
- Installed a NarcBox system in the ambulance to comply with the new DEA storage and accountability rules. This is an RFID-based system.
- Filed an application with OHA and are awaiting approval.
- Notified both attorneys of the latest status update for transition.

Grants, Equipment, and Facilities

- YRFPD was awarded a slip-in skid unit from an organization in Canada. The unit was picked up from Gresham Fire and is currently in the ancillary building. The plan is to use the old Chief 800 vehicle as a small brush unit. C800 is looking for a new-to-us command vehicle, which was budgeted as major equipment this year.
- E82 is almost finished with repairs. The estimated completion date is mid-September. The cost is \$20,000.
- The only equipment remaining for detailing is T84 and U82.
- Hose and ladder testing is scheduled for September 21.
- The next Siletz Tribal Grant application deadline is November 30, with funding distributed on February 5. I recommend using the Major Building expense budget to pour the concrete pad and using the grant for another purpose. The ground beneath the generator is deteriorating, and the rainy season is approaching.
- No update on Spyre Grant items yet.

Interagency Coordination

- The Tidewater fire on 08/30/26 went very well with COCFR. Crews spent five to six hours on scene, and almost everyone gained experience. We sent C800, E84, and T84, with a total of four personnel on scene. SRFPD provided coverage for Station 82. I believe the fire is being ruled arson, and we will seek reimbursement for our response costs.
- Signed letter of support for a grant that Southwest Lincoln County Water PUD is going after to repair/replace hydrants.
- Participated in a 9/11 event with local agencies and COCFR in Waldport.

3:52 PM

09/10/26

Accrual Basis

Yachats Rural Fire Protection District

Checks and Deposits by Bank Account

August 2026

Type	Date	Num	Name	Memo	Amount
1-108 LGIP PERSONNEL RES 6895					
Deposit	08/31/2026			INTEREST	518.30
Total 1-108 LGIP PERSONNEL RES 6895					518.30
1-105 OCB CHECKING 4907853					
Check	08/04/2026	14161	TWGW INC	NAPA	-158.04
Check	08/04/2026	14162	SEA WESTERN	HELMETS	-1,200.00
Check	08/04/2026	14163	VECTOR SOLUTIONS	INCREASE OF EMPLOYEE COUNT (VOLUNTEE...	-927.60
Check	08/04/2026	14164	911 SUPPLY INC.	C BROWN SHIRTS	-324.68
Check	08/04/2026	14165	COMPLETE WIRELESS SOLUTIONS	CHIEF RADIO IN C800	-7,763.64
Check	08/04/2026	14166	SDIS	AUGUST MEDICAL	-13,638.81
Check	08/04/2026	14167	SOUTHWEST LC WATER	CORONA CT	-122.65
Check	08/04/2026	14168	PACIFIC OFFICE AUTOMATION	BASE RATE CHANGE	-8.00
Check	08/04/2026	14169	PACIFIC OFFICE AUTOMATION	COPIER/PRINTER FORMERLY IMPACT OFFICE	-207.53
Check	08/04/2026	14170	CENTRAL LINCOLN PUD	CORONA CT	-67.25
Check	08/04/2026	14171	CENTRAL LINCOLN PUD	EAST STATION	-89.74
Check	08/04/2026	14172	CENTRAL LINCOLN PUD	STATION 82	-561.71
Check	08/04/2026	14173	OREGON COAST BANK		-7,990.22
Check	08/04/2026	EFT	IMS ALLIANCE	PASSPORTS	-72.60
Deposit	08/04/2026		MISC INCOME	RECOVERY MONEY \$200 + SLA FUEL REIMBUR...	261.00
Deposit	08/04/2026		SETH R HEDIN	REPAID PARTIAL WAGE WITHDRAWAL	466.87
Check	08/06/2026	EFT	AMAZON BUSINESS		-1,559.23
Check	08/06/2026	14174	TYREE OIL	CONFLAG FUEL	-417.10
Check	08/06/2026	14175	ALPHA BEE BUILDERS INC	REPLACE DAMAGED CORD REEL BAY 1	-600.00
Check	08/06/2026	14176	SAMANTHA UDOUTCH	WAGE ADVANCE	-3,000.00
Deposit	08/11/2026		LINCOLN COUNTY TAX COLLECT...	TEFT081220260200024	9,296.43
Check	08/12/2026		PERS	EMP 6%	-2,985.94
Check	08/12/2026		PERS	EMPLOYER CONTRIBUTION	-15,463.54
Check	08/14/2026		AT&T MOBILITY	CELL AND TABLET MONTHLY FEE	-107.26
Check	08/14/2026	14177	COPELAND LUMBER	HARDWARE	-6.29
Check	08/14/2026	14178	LES SCHWAB	TIRES FOR BR82	-952.33
Check	08/14/2026	14179	PIONEER CONNECT	MONTHLY PHONE AND INTERNET	-372.27
Check	08/14/2026	14180	BOUNDTREE	MEGA MOVERS	-184.74
Check	08/14/2026	14181	STERICYCLE	SHREDDIT SERVICES	-122.55
Check	08/14/2026	14182	SOUTHWEST LC WATER	STATION 82 MAIN WATER	-201.54
Check	08/14/2026	14183	SOUTHWEST LC WATER	STATION 82 FIRE SYSTEM WATER	-132.44
Check	08/16/2026	14184	WALDPORT ACE HARDWARE	FIXTURE FOR WATER SYSTEM AT EAST	-66.46
Credit Card Credit	08/17/2026	14186	OREGON COAST BANK	SEE SEPERATE DETAIL REPORT	-5,290.36
Check	08/17/2026	14185	LOCAL GOVERNMENT LAW GROUP	SLA TRANSITION	-2,898.00
Check	08/20/2026	EFT	OREGON SECRETARY OF STATE ...	FILING FEE FOR 2025 AUDIT	-350.00
Check	08/20/2026	EFT	AMAZON BUSINESS	DOORBELL RING CAMERA EAST AND MAIN, 91...	-1,402.37
Bill Pmt -Check	08/20/2026	20000	A&B SEPTIC	7881 YACHATS RIVER RD SEPTIC PUMPS	-3,670.00
Bill Pmt -Check	08/20/2026	20001	ALSEA BAY POWER PRODUCTS	RIDING MOWER REPAIR	-230.71
Bill Pmt -Check	08/20/2026	20002	CITY OF SALEM	2026-2027 Q1 DISPATCH SERVICES	-4,974.87
Bill Pmt -Check	08/20/2026	20003	COAST PETROLEUM	07/31/2026 STATEMENT MAY THROUGH JULY 2...	-2,988.45
Bill Pmt -Check	08/20/2026	20004	EMS LOGIK	STATION AND AMBULANCE DRUG SAFE FOR N...	-6,653.00
Bill Pmt -Check	08/20/2026	20005	MODERN MARKETING	REPLACES LOST CHECK-WALL CALENDARS 20...	-311.85
Bill Pmt -Check	08/20/2026	20006	TYREE OIL	C800 AND WILDLAND DEPLOYMENT FUEL	-234.64

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Accrual Basis

Yachats Rural Fire Protection District

Checks and Deposits by Bank Account

August 2026

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	08/20/2026	20007	VERATHON	LARYNGASCOPE UPGRADE-EMS	-1,521.00
Check	08/24/2026	14187	WILLIAM J SANNING	WAGE ADVANCE	-2,000.00
Bill Pmt -Check	08/24/2026	20008	PACIFIC OFFICE AUTOMATION	VOID:	0.00
Bill Pmt -Check	08/24/2026	20009	PACIFIC OFFICE AUTOMATION	JULY PRINTER COPIER USEAGE	-227.58
Check	08/26/2026		PERS	ELECTED OPTION PERS .75%	-105.40
Bill Pmt -Check	08/27/2026	20010	ALFONSO GAYOSSO	LANDSCAPE BY BLDG C AND FRONT	-600.00
Liability Check	08/28/2026		QuickBooks Payroll Service	Created by Payroll Service on 08/27/2026	-43,128.03
Paycheck	08/31/2026	DD10...	AMBER DUBORD	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	CASEY WITTMIER	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	CODY BROWN	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	SAMANTHA UDOUTCH	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	ISSAC STILLMAN	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	OSMO K LARMI	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	RAY WJ SCHWAB	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	TAMARA SUITER	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	TIM J O'NEILL	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	WILLIAM J SANNING	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	BRANDON RAGSDALE	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	TRACY M MATHIA	Direct Deposit	0.00
Paycheck	08/31/2026	DD10...	GEOFFREY R MATHIA	Direct Deposit	0.00
Deposit	08/31/2026			INTEREST DEPOSIT	329.19
Total 1-105 OCB CHECKING 4907853					-125,536.93
1-106 OCB EFT ACCT 4907838					
Check	08/05/2026	EFT	OREGON DEPARTMENT OF REVE...	FMPL UNDERPAID	-15.63
Check	08/05/2026		OREGON DEPARTMENT OF REVE...	EMP GARNISHMENT ORDER	-1,800.44
Check	08/05/2026		OREGON DEPARTMENT OF REVE...	PAYROLL TAXES	-8,009.70
Check	08/05/2026		FINANCIAL AGENT	PAYROLL TAXES	-16,838.92
Check	08/06/2026		FINANCIAL AGENT	PAYROLL TAXES-ADLUSTMENT FOR Q2 2026 FI...	-1,037.87
Deposit	08/31/2026			INTEREST	32.91
Check	08/31/2026		OREGON DEPARTMENT OF REVE...	EMP GARNISHMENT ORDER	-565.50
Total 1-106 OCB EFT ACCT 4907838					-28,235.15
1-108 GOVERNMENT POOL 5562					
Check	08/03/2026			FEE	-0.05
Deposit	08/31/2026			INTEREST	2,001.24
Total 1-108 GOVERNMENT POOL 5562					2,001.19
2-107 LGIP EQUIP RESERVE 3076					
Deposit	08/31/2026			INTEREST	827.86
Total 2-107 LGIP EQUIP RESERVE 3076					827.86
4-105 OCB BOND CHECKI 4907846					
Deposit	08/31/2026			INTEREST	1.67
Total 4-105 OCB BOND CHECKI 4907846					1.67

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

Type	Date	Num	Name	Memo	Amount
4-108 GOVERNMENT POOL GO 3075					
Deposit	08/31/2026			INTEREST	2,469.37
Total 4-108 GOVERNMENT POOL GO 3075					2,469.37
5-110 LGIP DEBT SERVICE FD 6317					
Deposit	08/10/2026		LINCOLN COUNTY TREASURER	NEED TO ENTER SPLIT INFO	2,328.46
Deposit	08/31/2026			INTEREST	1,228.51
Total 5-110 LGIP DEBT SERVICE FD 6317					3,556.97
TOTAL					-144,396.72

Yachats Rural Fire Protection District

Balance Sheet

As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1-108 LGIP PERSONNEL RES 6895	153,117.15
1-105 OCB CHECKING 4907853	290,057.15
1-106 OCB EFT ACCT 4907838	34,628.32
1-108 GOVERNMENT POOL 5562	591,236.15
2-107 LGIP EQUIP RESERVE 3076	244,565.97
4-105 OCB BOND CHECKI 4907846	1,971.20
4-108 GOVERNMENT POOL GO 3075	729,500.32
5-110 LGIP DEBT SERVICE FD 6317	363,601.61
Total Checking/Savings	2,408,677.87
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	-74,566.67
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	125,101.81
Total Current Assets	2,533,779.68
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	11,316,524.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
OCB Visa G Mathia	3,405.15
Total Credit Cards	3,405.15
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

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Accrual Basis

Yachats Rural Fire Protection District

Balance Sheet

As of August 31, 2026

	Aug 31, 26
Payroll Liabilities	
119 Employee Draw Adjustment	43,210.00
1-200 PAYROLL LIABILITIES	-18,696.34
Payroll Liabilities - Other	19,003.58
Total Payroll Liabilities	43,517.24
Total Other Current Liabilities	9,744,781.79
Total Current Liabilities	9,748,186.94
Total Liabilities	9,748,186.94
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	-344,389.91
Total Equity	1,568,337.11
TOTAL LIABILITIES & EQUITY	11,316,524.05

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

	Jul '26 - Jun 27	Budget	% of Budget
Ordinary Income/Expense			
Income			
*General Fund Inc for Reporting			
1-897 CONFLAGRATION	0.00	7,000.00	0.0%
1-895 GRANT INCOME	18,299.00	60,000.00	30.5%
Misc Income			
805-OTHER LINC CO INC	0.00	200.00	0.0%
850A - INTEREST INCOME NON BOND	7,945.17	500.00	1,589.0%
860-MISC REFUNDS	0.00	2,500.00	0.0%
890-MISC INCOME	9,354.42	41,500.00	22.5%
Total Misc Income	17,299.59	44,700.00	38.7%
Taxes			
1-801 Current Year Tax Non Bond	11,726.49	1,808,297.00	0.6%
1-802 PRIOR YRS TAXES NON BOND	0.00	28,000.00	0.0%
Total Taxes	11,726.49	1,836,297.00	0.6%
Total *General Fund Inc for Reporting	47,325.08	1,947,997.00	2.4%
850 INTEREST INCOME	0.00	9,500.00	0.0%
Bond Debt Services			
803B - BOND TAX RCPT CURRENT YR	5,191.53	441,228.00	1.2%
Total Bond Debt Services	5,191.53	441,228.00	1.2%
Bond Income for Reporting			
805AB - OTHER BOND INC	9,296.43	0.00	100.0%
850B-BOND FUNDS INTEREST INC	7,378.04	29,000.00	25.4%
Total Bond Income for Reporting	16,674.47	29,000.00	57.5%
Total Income	69,191.08	2,427,725.00	2.9%
Gross Profit	69,191.08	2,427,725.00	2.9%
Expense			
1 Wages Expense for Reporting			
901-PAYROLL EXPENSES			
901-PAYROLL EXPENSES - Other	148,348.45	925,000.00	16.0%
Total 901-PAYROLL EXPENSES	157,681.58	925,000.00	17.0%
902-MEDICAL INSURANCE	26,439.12	195,000.00	13.6%
903-PERS	44,923.12	245,000.00	18.3%
905-PAYROLL TAXES	28,667.34	65,000.00	44.1%
911-WORKERS COMPENSATION	20,807.95	25,000.00	83.2%
912-LIFE INSURANCE	0.00	5,500.00	0.0%
913 VOLUNTEER BENEFITS	0.00	4,000.00	0.0%
914-VOL/EMP MEDICAL BENEFITS	1,200.00	7,000.00	17.1%
Total 1 Wages Expense for Reporting	279,719.11	1,471,500.00	19.0%
2 Equipment Ops for Reporting			
915-UNIFORM ALLOWANCE	0.00	9,500.00	0.0%
916-INTEROPERABILITY	0.00	7,200.00	0.0%
918- RECRUITMENT/RETENTION	2,983.50	13,000.00	23.0%
921-DISPATCH SERVICES	10,240.23	25,000.00	41.0%
922-RADIO COMMUNICATIONS	8,189.22	15,000.00	54.6%
926-FUEL, OIL, LUBE	5,496.89	19,000.00	28.9%
927-EQUIP MAINT	7,075.41	40,000.00	17.7%
931-TRAINING & EDUCATION	7,287.09	10,000.00	72.9%
937-FIRE PREVENTION	311.85	2,000.00	15.6%
940-MISC SM EQUIP & SUPPLIES	11,997.52	18,000.00	66.7%
944-A-VOLUNTEER RESPONSE GEAR	0.00	9,000.00	0.0%
944-B-EMPLOYEE RESPONSE GEAR	14,020.44	17,000.00	82.5%
947-GRANT EXPENSE	17,566.89	45,000.00	39.0%
Total 2 Equipment Ops for Reporting	93,527.78	229,700.00	40.7%
3 Admin for Reporting			
1-934 AUDIT & LEGAL	2,708.25	45,000.00	6.0%
923-TEL & CELL COMMUNICATIONS	1,853.21	9,000.00	20.6%
924-OFFICE EXPENSE	8,294.91	15,500.00	53.5%
932-DUES, CONVENTIONS, PUBLICATI	659.43	9,000.00	7.3%
936-ELECTIONS	0.00	4,500.00	0.0%
938-ADVERTISING	-213.90	5,000.00	-4.3%
Total 3 Admin for Reporting	13,301.90	88,000.00	15.1%
4 Building Ground for Reporting			
925-UTILITIES	2,484.17	18,000.00	13.8%
928-NON MAJOR BLDG & GRNDS MAIN	11,011.44	30,000.00	36.7%
933-INSURANCE & BONDS	0.00	63,000.00	0.0%
948-DISASTER PREP	0.00	7,200.00	0.0%
Total 4 Building Ground for Reporting	13,495.61	118,200.00	11.4%
5 Capital Outlay for Reporting			
980-MAJOR STATION EXPENSES			
980-MAJOR STATION EXPENSES - Other	389.63	10,000.00	3.9%
Total 980-MAJOR STATION EXPENSES	389.63	10,000.00	3.9%

Yachats Rural Fire Protection District

BUDGET REPORT FOR YRFPD BOARD ACTUAL vs BUDGET

	Jul '26 - Jun 27	Budget	% of Budget
981-EQUIPMENT	11,099.00	50,000.00	22.2%
983-FIRE HOSE REPLACEMENT	0.00	5,000.00	0.0%
Total 5 Capital Outlay for Reporting	11,488.63	65,000.00	17.7%
8 Bond Account for Reporting			
901-2056 PAYROLL EXPENSE	0.00	6,000.00	0.0%
905 - 2056 PAYROLL TAX	0.00	1,000.00	0.0%
911 -2056 WORKERS COMP	0.00	300.00	0.0%
924-2056 OFFICE EXPENSE	17.04	50,000.00	0.0%
980-2056 HWY 101 N	0.00	70,000.00	0.0%
Total 8 Bond Account for Reporting	2,915.04	127,300.00	2.3%
9 Bond Debt Service			
982D - BOND PAYMENT	0.00	441,600.00	0.0%
Total 9 Bond Debt Service	0.00	441,600.00	0.0%
Total Expense	415,022.27	2,541,300.00	16.3%
Net Ordinary Income	-345,831.19	-113,575.00	304.5%
Net Income	-345,831.19	-113,575.00	304.5%