

WILLIAMS RURAL FIRE PROTECTION DISTRICT
REGULAR BOARD MEETING AGENDA

Tuesday, October 14, 2025

Place and Time: District Headquarters, 211 E. Fork Road, Williams OR, at 10:00 AM

Dial In: 2532158782; Passcode: 8467644

Join Zoom Meeting

<https://us06web.zoom.us/j/88233676852?pwd=zVRKP6P5aQiKD96wTQSGHvsL2NvxQ7.1>

Meeting ID: 882 3367 6852

Passcode: 294721

1. Call to Order, Pledge, and Roll Call of Members
2. Announcements
3. **Audit Review- Brewster**
4. Approval of Prior Board Meeting Minutes – previously distributed electronically
September 9, 2025 Regular Board Meeting Minutes
5. Reports
 - Fire Chief’s Report
 - Training Report
 - Operations Report
 - District Fire Marshal Report / Safety Committee Report
 - Community Relations Coordinator Report
 - WFA Report
 - Chair Report
 - a. ORS review serial communication
6. Unfinished Business
 - Employment Reviews
 - Applegate Collaboration
 -

Tabled Unfinished Business
- The Museum Building Update (Tabled)
- Modular Home Update (Tabled)
-Showers (Tabled)
7. New Business
 - Paid Leave -Nicco
 - IGA approval
 - Oregon Fire Conference- Bill
 - Investing tax form- Tallie
8. Clerk Treasurers Report – Financial Reports and Invoices -
9. Announcement of the next regular scheduled board meeting – November 11, 2025 at 10:00am
10. Public Input – two minutes at end of meeting
11. Public Questions – can be submitted in writing to PO Box 81, Williams, Oregon 97544
12. Motion to adjourn

- ❖ Employment of Personnel - ORS 192.660(2)(a). To consider the employment of a public officer, employee, staff member or individual agent.
- ❖ Discipline of Public Officers and Employees - ORS 192.660(2)(b). To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent who does not request an open hearing.
- ❖ Consultation with Labor Negotiator – ORS 192.660(2)(d). To conduct deliberations with persons designated by the governing body to carry on labor negotiations.
- ❖ Real Property Transactions - ORS 192.660(2)(e). To conduct deliberations with persons designated by the governing body to negotiate real property transactions.
- ❖ Exempt Records - ORS 192.660(2)(f). To consider information or records that are exempt by law from public inspection.
- ❖ Trade or Commerce - ORS 192.660(2)(g). To consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations.
- ❖ Litigation/Consultation with Legal Counsel - ORS 192.660(2)(h). To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.
- ❖ Performance Evaluations - ORS 192.660(2)(i). To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing.
- ❖ Labor Negotiations - ORS 192.660(3). Labor negotiations shall be conducted in open meetings unless both sides of the negotiators request that negotiations be conducted in executive session. Labor negotiations conducted in executive session are not subject to the notification requirements of ORS 192.640.
- ❖ Media Attendance – ORS 192.660(4). Representatives of the news media shall be allowed to attend executive sessions other than those held under subsection (2)(d) of this section relating to labor negotiations but the governing body may require that specified information be undisclosed.

WILLIAMS RURAL FIRE PROTECTION DISTRICT

AUDIT REPORT

For the Year Ended

June 30, 2025

RWB & Co.



CERTIFIED PUBLIC ACCOUNTANTS
MEDFORD

WILLIAMS RURAL FIRE PROTECTION DISTRICT
June 30, 2025

ELECTED BOARD OF DIRECTORS

<u>Name</u>	<u>Position Number</u>	<u>Term Expires</u>	<u>Address</u>
Heather Glass Chairperson	1	06/30/27	1821 Cedar Flat Road Williams, OR 97544
Brian Barton Vice-Chair	2	06/30/27	2300 Cedar Flat Road Williams, OR 97544
David Applegate Secretary	5	06/30/27	556 Glenlyn Drive Williams, OR 97544
William Ertel Director	4	06/30/29	351 Cedar Flat Road Williams, OR 97544
Claudia Pratt Director	3	06/30/25	840 Meadow View Drive Williams, OR 97544

INTERIM FIRE CHIEF

Nicco Holt
211 East Fork
PO Box 81
Williams, OR 97544

REGISTERED AGENT

Heather Glass
211 East Fork
PO Box 81
Williams, OR 97544

REGISTERED OFFICE

Williams Rural Fire Protection District
211 East Fork
P.O. Box 81
Williams, OR 97544

WILLIAMS RURAL FIRE PROTECTION DISTRICT
For the Year Ended June 30, 2025

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FINANCIAL SECTION

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025
Unaudited

Our discussion and analysis of Williams Rural Fire Protection District's financial performance provides an overview of the District's financial activities for the year ended June 30, 2025, within the limitations of the District's cash basis of accounting. Please read it in conjunction with the District's financial statements.

1. REPORT LAYOUT

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

Management's Discussion and Analysis This section of the report provides financial highlights, overview and economic factors affecting the District. The Management's Discussion and Analysis provides users of this report with additional data that supplements the government-wide financial statements, fund financial statements, and notes to financial statements.

Basic Financial Statements includes the government-wide financial statements, fund financial statements and the notes to the financial statements. Government-wide financial statements focus on an entity-wide presentation using the cash basis of accounting. They are designed to be more corporate-like in that all activities are consolidated into a total for the District.

Government-Wide Financial Statements provide information about the activities of the District government-wide (or "as a whole"). These two statements are the Statement of Net Position and the Statement of Activities.

Fund Financial Statements focus on the individual parts of the District's specific activities or objectives. Governmental fund statements follow the more traditional presentation of financial statements and tell how services were financed in the short term as well as what remains for future spending. The two statements are the Balance Sheet and the Statement of Receipts, Disbursements, and Changes in Fund Balances.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide an expanded explanation and detail regarding the information reported in the statements.

Supplementary Information This part of the annual report includes optional financial information such as budget comparison schedules, and details of budgetary comparison schedules. This supplemental financial information is provided to address certain specific needs of various users of the District's annual report.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025
Unaudited

2. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Government-Wide Financial Statements

A condensed version of the Statement of Net Assets on June 30, 2025, and 2024, follows:

Table 1
Net Position - Cash Basis

	Governmental Activities		Total
	2025	2024	Percentage Change 2024-25
Cash and investments	\$ 564,177	\$ 787,107	(28.32) %
Total assets	\$ 564,177	\$ 787,107	(28.32)
Net position			
Restricted	\$ 341,138	\$ 582,926	(41.48)
Unrestricted	223,039	204,181	9.24
Total net position	\$ 564,177	\$ 787,107	(28.32) %

The District experienced a decrease in net position this year. In the prior year grant receipts were \$886,907 as compared to \$35,000 for the current year grant funds.

The category disbursements were consistent with the prior year, thereby, with the change in the cash receipts and consistency of disbursements, Net Position would decrease.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025
 Unaudited

2. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (Continued)

A condensed version of the Statement of Activities for the years ended June 30, 2025, and 2024, follows :

Table 2
Changes in Net Position - Cash Basis

	Governmental Activities		Total
	2025	2024	Percentage
			Change
			2024-25
Receipts			
Property taxes	\$ 398,898	\$ 389,449	2.43 %
Earnings on investments	23,582	12,374	90.58
Donations	22,144	14,708	50.56
Grants	35,000	886,907	(96.05)
Rental income	21,018	20,292	3.58
Total receipts	500,642	1,323,730	(62.18)
Disbursements			
Program - fire suppression			
Personnel services	458,786	451,422	1.63
Materials and services	218,588	234,120	(6.63)
Capital outlay	46,198	91,036	(49.25)
Total Disbursements	723,572	776,578	(6.83)
Changes in net position	(222,930)	547,152	(140.74)
Beginning net position	787,107	239,955	228.02
Ending net position	\$ 564,177	\$ 787,107	(28.32) %

In the current year, the District received \$35,000 in Oregon State Fire Marshall Wildland Fire grant receipts to be used in the next fiscal year, whereas the prior year grant receipts were \$886,907. There was a balance of \$582,926 of these grant funds to be used in the current year and thereafter. At year end, the restricted amount for these grants was \$341,138.

Disbursements, in the current year, were approximately \$725,000, compared to prior year disbursements of \$776,000. The category disbursements were consistent with the prior year.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025
 Unaudited

3. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The total changes in fund balance for the years ended June 30, 2025, and 2024, follows:

Table 3
Changes in Fund Balance
Governmental Activities

Fund Balances	2025	2024	Change
	2024-25		2024-25
General Fund	\$ 564,177	\$ 787,107	\$ (222,930)

The General Fund's decrease in fund balance is reflected in the change in current year receipts with the change in disbursements over the prior year.

4. BUDGETARY HIGHLIGHTS

The District's budget's original amounts were unchanged in the fiscal year.

Table 4
Budgetary Changes

	General Fund		
	Original	Final	Change
Personnel services	\$ 665,000	\$ 665,000	\$ -
Materials and services	293,000	313,000	20,000
Capital outlay	125,000	125,000	-
Contingency	83,900	63,900	(20,000)
Total disbursements	\$ 1,166,900	\$ 1,166,900	\$ -

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025
 Unaudited

4. BUDGETARY HIGHLIGHTS (Continued)

A condensed version of the General Fund Budgetary Comparison Schedule for the year ended June 30, 2025, follows:

Table 5
Budget Versus Actual

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
General Fund			
Receipts	\$ 528,300	\$ 500,642	\$ (27,658)
Disbursements			
Personnel services	665,000	458,786	206,214
Material and services	313,000	218,588	94,412
Capital outlay	125,000	46,198	78,802
Total disbursements	<u>1,103,000</u>	<u>723,572</u>	<u>379,428</u>
Other financing sources (uses)			
Contingency	<u>(63,900)</u>	-	<u>63,900</u>
Total other financing sources (uses)	<u>(63,900)</u>	-	<u>63,900</u>
Change in Fund Balance	<u><u>\$ (638,600)</u></u>	<u><u>\$ (222,930)</u></u>	<u><u>\$ 415,670</u></u>

Differences in the budget versus actual reflect the receipt of less than budgeted receipts based on property tax collections, grant dollars, and changes in the originally budgeted disbursements related to the grant disbursement/requirements for the year.

5. CAPITAL ASSETS

The District uses the cash basis of accounting and therefore does not record capital assets or depreciation on its government-wide financial statements.

6. LONG-TERM DEBT

The District uses the cash basis of accounting and therefore does not record long-term debt on the Statement of Net Position.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Management's Discussion and Analysis
For the Year Ended June 30, 2025
Unaudited

7. ECONOMIC FACTORS

The District anticipates a slight increase in taxes received in the General Fund this coming year due to the improving economy. The District's voters approved the renewal of the Local Option Tax for Operations, starting in the 2022-23 fiscal year. This levy will be for \$0.65/\$1,000 of assessed value on all taxable property within the District for operating purposes.

In the 2023-24 fiscal year, the District did receive notification of a grant award from the Oregon Office of State Fire Marshal's 2023 Oregon Fire Service Capacity Program Grant in the amount of \$537,955. This grant will be used to fund personnel over a three-year grant period. The remaining funds for this grant to be carried over to 2025-26 is approximately \$251,000.

In the 2023-24 fiscal year, the District also received notification of a grant award from the Oregon Office of State Fire Marshal's Community Wildfire Risk Reduction Program for \$197,000. This grant is being used for community education and methods of prevention with respect to wildfires, enforcement of defensible space, and response planning and community preparedness for wildfires. The remaining funds for this grant to be carried over to 2025-26 is approximately \$55,000.

8. FINANCIAL CONTACT

The District's financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. If you have questions about the report or need additional information, please contact the District at Williams Rural Fire Protection District, 211 East Fork Road, P. O. Box 81, Williams, OR 97544.

INDEPENDENT AUDITOR'S REPORT

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors
Williams Rural Fire Protection District
Williams, OR 97544

Report on the Audit of the Financial Statements***Opinions***

We have audited the accompanying cash basis financial statements of the governmental activities and the major fund of Williams Rural Fire Protection District, as of and for the year ended June 30, 2025, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities and the major fund of Williams Rural Fire Protection District, as of June 30, 2025, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinions

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

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management's for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting as described in Note 1 and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the cash basis financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Williams Rural Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Williams Rural Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Williams Rural Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Information


Our audit was conducted for the purpose of forming opinions on the cash basis financial statements that collectively comprise Williams Rural Fire Protection District's basic financial statements. The Management's Discussion and Analysis (MD&A) and supplementary information, as listed in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated October 1, 2025, on our consideration of Williams Rural Fire Protection District's internal control over financial reporting and on our tests of its compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-240 to 162-10-320. The purpose of that report is to describe our evaluation of internal control over financial reporting and the scope of our testing of compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance.



Richard W. Brewster
Certified Public Accountants
Medford, Oregon

October 1, 2025

BASIC FINANCIAL STATEMENTS

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Statement of Net Position—Cash Basis and
Governmental Fund Balance Sheet—Cash Basis
June 30, 2025

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 564,177	\$ -	\$ 564,177
Total assets	\$ 564,177	-	564,177
FUND BALANCES/NET POSITION			
Fund balances			
Restricted - grants	\$ 341,138	(341,138)	-
Unassigned	223,039	(223,039)	-
Total fund balances	\$ 564,177	(564,177)	-
Net position			
Restricted		341,138	341,138
Unrestricted		223,039	223,039
Total net position		\$ -	\$ 564,177

See notes to basic financial statements

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Statement of Activities—Cash Basis and
Governmental Funds Receipts, Disbursements, and
Changes in Fund Balance—Cash Basis
For the Year Ended June 30, 2025

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
RECEIPTS			
Property taxes			
Current year	\$ 389,990	\$ -	\$ 389,990
Prior years	8,908	-	8,908
Earnings on investments	23,582	-	23,582
Donations	22,144	-	22,144
Grants	35,000	-	35,000
Rental income	21,018	-	21,018
Total receipts	<u>500,642</u>	<u>-</u>	<u>500,642</u>
DISBURSEMENTS			
Fire suppression			
Current			
Personnel services	458,786	-	458,786
Materials and services	218,588	-	218,588
Capital outlay	46,198	-	46,198
Total disbursements	<u>723,572</u>	<u>-</u>	<u>723,572</u>
Excess of receipts over disbursements	<u>(222,930)</u>		
Net changes in fund balances-- cash basis	(222,930)	222,930	-
Change in net position-- cash basis		(222,930)	(222,930)
FUND BALANCE--CASH BASIS/ NET POSITION--CASH BASIS			
Beginning of the Year	<u>787,107</u>	<u>-</u>	<u>787,107</u>
End of the year	<u>\$ 564,177</u>	<u>\$ -</u>	<u>\$ 564,177</u>

See notes to basic financial statements

NOTES TO THE BASIC FINANCIAL STATEMENTS

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

Williams Rural Fire Protection District is a municipal corporation governed by five elected directors as provided by Oregon statute. The District was officially formed May 15, 1968, as a result of a special election ordered by the Josephine County Court. Prior to 1968, fire protection services had been provided through subscriptions.

BASIS OF PRESENTATION – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole within the limitations of the cash basis of accounting. These statements include the cash activities of the District with interfund activities removed to minimize the double counting of internal activities. The District's fire protection and general administrative services are classified as governmental activities. They include all funds of the District. The District activities generally are financed through property tax revenues and grants.

BASIS OF PRESENTATION - FUND FINANCIAL STATEMENTS

Fund financial statements of the District are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, deferred outflows, liabilities, deferred inflows, fund balance, revenues, and expenditures or expenses. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the District, or total assets, liabilities, receipts, or disbursements of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, or the District chooses it to be a major fund.

The District has one governmental fund on a budgetary basis, the General Fund.

The following fund type is used by the District:

Governmental Funds

The focus of the government funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of the District:

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fund

This fund accounts for and reports all financial resources not accounted for and reported in another fund. The principal sources of receipts are property taxes, grants and earnings on investments. Major disbursements are for personnel services, materials and services, and capital outlay.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement Focus

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

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the cash basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), net financial position, and cash flows. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent or financial or nonfinancial) associated with their activities are generally reported with the limitations of the cash basis of accounting.

In the fund financial statements, the current financial resources measurement focus is applied to the cash basis of accounting. All governmental funds utilize a current financial resources measurement focus within the limitations of the cash basis of accounting. Only current financial assets and liabilities are generally included on the balance sheet. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

The financial statements are presented on a cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board. This basis of accounting involves the reporting of only cash and cash equivalents and the changes therein resulting from cash inflows (cash receipts) and cash outflows (cash disbursements) reported in the period in which they occurred.

This cash basis of accounting differs from GAAP primarily because revenues (cash receipts) are recognized when received in cash rather than when earned and susceptible to accrual, and expenditures or expenses (cash disbursements) are recognized when paid rather than when incurred or subject to accrual.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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

The District's cash basis policy, although not in accordance with accounting principles generally accepted in the United States of America, is acceptable under Oregon Law (ORS 294.333), which leaves the selection of the method of accounting to the discretion of the municipal corporation.

ASSETS, LIABILITIES, AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, short-term highly liquid investments with a maturity of three months or less when purchased. Investments maintained in the Oregon Local Government Investment Pool are carried at cost, which approximates fair value, and are classified as a cash equivalent.

Investments

The District invests in the Oregon Local Government Investment Pool and considers this investment as a cash equivalent. See the cash and cash equivalents note above.

Capital Assets

On the cash basis of accounting, capital assets for governmental funds are not recorded in the government-wide financial statements or fund financial statements.

Capital Outlay

Capital Outlay disbursements are defined by the District as assets with an initial, individual cost of \$2,000 or more, and an estimated useful life of more than one year.

Net Position Flow Assumption

Assets whose use is restricted for construction, debt service or by other agreement are segregated on the Government-wide Statement of Net Assets. It is the District's policy to first use restricted net resources prior to use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts can be spent as directed by the budget as adopted by the Board of Directors.

Fund Balance

The Governmental Accounting Standards Board (GASB) issued Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions," which became effective for the District beginning with the fiscal year ending June 30, 2011. The statement established five classifications for fund equity; nonspendable, restricted, committed, assigned, and unassigned. The District uses the following fund balance classifications:

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (for example grant providers), constitutionally, or through enabling legislation.

Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally.

Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts can be spent as directed by the budget as adopted by the Board of Directors.

The District currently uses the GASB default policy guiding the order in which amounts from various fund balance classifications are spent. The policy established requires restricted amounts to be used first, followed by committed, assigned, and unassigned amounts in that order, for purposes of reporting fund balance.

Interfund Transactions

Interfund activity is reported as transfers. If applicable, transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide Statements

Fund balance is classified as Net Position, which represents the difference between assets, liabilities and deferred accounts. Net Position is displayed in three components:

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets. Because the District is on the cash-basis of accounting, this category is not used.

Restricted Net Position – Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – Consists of all other Net Position elements that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

The preparation of these general-purpose financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

Property taxes

Ad valorem property taxes are levied on all taxable property as of July 1. Property taxes become a lien on July 1 for personal and real property. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected property taxes are not recorded on the Statement of Net Position under the cash-basis of accounting.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

BUDGET

See Notes to Budgetary Comparison Schedules in Supplementary Information.

DEFICIT FUND EQUITY

The District did not have a deficit of fund balance in its General Fund as of June 30, 2025.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

3. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

POOLED DEPOSITS AND INVESTMENTS

Cash, cash equivalents, and investments were comprised of the following on June 30, 2025:

	General Fund
Cash in bank	\$ 50,275
Cash in State Pool	513,902
Total cash and cash equivalents	\$ 564,177

Deposits. The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the District at June 30, 2025. If the bank deposits at year-end are not entirely insured or collateralized with securities held by the District or by its agent in the District's name, the District must disclose the custodial credit risk that exists. Deposits with financial institutions are comprised of bank demand deposits.

For deposits in excess of federal depository insurance, Oregon Revised Statutes require the depository institution to participate in the Public Funds Collateralization Program. The Public Funds Collateralization Program is a multiple financial institution collateral pool administered by the Oregon State Treasurer's Office. For the year ended June 30, 2025, the carrying amount of the District deposit was \$50,275 and the bank balance was \$54,610. Of the bank balance, \$250,000 was covered by FDIC insurance. For a period of 4 months during the fiscal year, the District exceeded the FDIC limits of \$250,000 in bank balances. The remainder of the funds was considered uncollateralized; however, these funds were deposited in an approved depository as identified by the State's Treasurer.

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and for assuring that public funds on deposit are collateralized to the extent required by Oregon Revised Statutes (ORS) 295. ORS Chapter 295 requires depository banks to place and maintain on deposit with a third-party custodian bank, securities that have a value of 10 percent, 25 percent, or 110 percent of public funds on deposit depending primarily on the capitalization level of the depository bank. Deposits in the Public Funds Collateralization Pool are not 100% guaranteed.

Custodial Credit Risk

The District follows the Oregon statutes for custodial credit risk.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

3. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

Investments

The investment policy is to follow state statutes governing cash management. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

The District has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool. The Oregon Short-term Fund is the local government investment pool for local governments and was established by Oregon's State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-term Fund Board and approved by the Oregon Investment Council. Local Government Invest Pool is an external investment pool managed by the State Treasurer's office. The amounts invested in the Pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 40. LGIP is unrated.

LGIP distributes investment income on an amortized cost basis and participant's equity in the Pool is determined by the amount of the participant's deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the District's cash position.

Investments in the Oregon State Treasury LGIP are made under the provision of ORS 194.180. These funds are held in the District's name and are not subject to collateralization requirements of ORS 295.015. Investments in LGIP are stated at amortized cost, which approximates fair value.

Credit Risk

Oregon Revised Statutes authorize the District to invest primarily in general obligations of the United States government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, banker's acceptances, certain commercial paper and the State Treasurer's Investment Pool, among others. The District has no formal investment policy that further restricts its investment choices.

Concentration of Credit Risk

The District is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the United States government. The District has no such investments.

Interest Rate Risk

The District has no formal investment policy that explicitly limits investments maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

4. OTHER INFORMATION

LONG TERM DEBT

The District has no outstanding long-term debt as of fiscal year ended June 30, 2025.

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft or damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters for which the District carries commercial insurance.

During the current year, there were no significant reductions in insurance coverage from the prior year in any major category of coverage. In addition, insurance settlements have not exceeded insurance coverage during any of the past three fiscal years.

COMMITMENTS

In November 2021, the District patrons approved to renew the five-year local option tax of \$0.65 per \$1,000 of assessed value. This levy began in the 2022-23 fiscal year. This levy will help fund the operations at the current level, improve facilities, upgrade wildland structural and EMS capabilities and to continue current District staffing. The 2026-27 fiscal year will be the final year for this levy.

In June 2025, the District renewed its contract with the Josephine County 9-1-1 Agency for 9-1-1 dispatch service. The contract is for one year beginning July 1, 2025, and requires payments of \$340 per month on or prior to the first day of each month.

PROPERTY TAX LIMITATION

The State of Oregon has a constitutional limit on property taxes for governmental operations. Under the limitation, tax revenue is separated into those for public schools and those for local governments other than public schools. The limitation specifies a maximum rate for all local government operations of \$10.00 per \$1,000 of real market value, while schools are similarly limited to a \$5.00 maximum rate. Local government taxes in the District currently do not exceed the \$10.00 rate limit; however, this limitation may affect the availability of future tax revenues for the District.

In May 1997, voters approved Measure 50 which rolled back assessed value to 90% of 1995-96 and limits future increases of taxable assessed values to 3% per year, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rate.

SUPPORT GROUP

The District has a support group that raises money and purchases equipment for the District. The equipment is then donated to the District. The activities of the support group are not recorded in the records of the District.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Financial Statements
June 30, 2025

4. OTHER INFORMATION (Continued)

OTHER POSTEMPLOYMENT BENEFITS

The District is not aware of any postemployment benefit liabilities at June 30, 2025, and the District does not participate in PERS.

GRANTS AND DONATIONS

The District received various grants in prior years that were carried over to the current fiscal year. At fiscal year end, there was \$341,138 in unspent funds. The following is a recap of those funds.

The District received a \$35,000 grant from Oregon Office of State Fire Marshal for staffing for the 2025-26 fiscal year.

On May 4, 2023, the District received Notice from the Oregon Office of State Fire Marshal's Oregon Fire Service Capacity Program Grant in the amount of \$537,955 to be used for staffing over a three-year period. The District has a balance of \$251,206 at year end.

The District also received notification of a grant award from the Oregon Office of State Fire Marshal's Community Wildfire Risk Reduction Program for \$197,500. This grant is to be used for community education and methods of prevention with respect to wildfires, enforcement of defensible space, and response planning and community preparedness for wildfires. At year end, the balance of this grant was \$54,932.

SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 1, 2025. October 1, 2025, is the same date as the independent auditor's report.

SUPPLEMENTARY INFORMATION

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Notes to Budgetary Comparison Schedules
June 30, 2025

Annual budgets for all funds are adopted on a basis consistent with Oregon Revised Statutes (ORS 294 – Local Budget Law). The process under which the budget is adopted is described in the following paragraphs.

Each March, the budget officer (appointed by the Board of Directors) submits a proposed budget to the Budget Committee (consisting of the Board of Directors and an equal number of citizens of the District). The District is required to budget all funds. The District's budget is prepared for each fund on the cash basis of accounting. For all fund types, inter-fund loans are budgeted as sources and used in accordance with state budget laws. Estimated receipts and disbursements are budgeted for by fund and object. Information on the past two years' actual receipts, disbursements and current-year estimates are included in the budget document.

The Budget Committee conducts public hearings for the purpose of obtaining citizens' comments, and then approves a budget and submits it to the District's Board of Directors for final adoption. The approved disbursements for each fund may not be increased by more than 10% by the Board without returning to the Budget Committee for a second approval.

The Board legally adopts the budget by resolution before July 1. The resolution establishes appropriations for each fund and disbursements cannot legally exceed these appropriations. The level of control established by the resolution for each fund is at the object group level (i.e. personnel services, materials and services, capital outlay, debt service, interfund transfers, and contingency). Appropriations lapse at the end of the fiscal year.

The District may change the budget throughout the year by transferring appropriations between levels of control and by adopting supplemental budgets as authorized by Oregon Revised Statutes. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publication in newspapers and approval by the District Board. Disbursement appropriations may not be legally over-expended except in the case of grant receipts that could not be reasonably estimated at the time the budget was adopted and for debt service on new debt issues during the budget year. Management may transfer budget amounts between individual line items within the object group, but cannot make changes to the object groups themselves, which is the legal level of control.

WILLIAMS RURAL FIRE PROTECTION DISTRICT
General Fund
Budgetary Comparison Schedule – Cash Basis
For the Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
RECEIPTS				
Property taxes				
Current year's levy	\$ 394,800	\$ 394,800	\$ 389,990	\$ (4,810)
Prior year's levy	1,500	1,500	8,908	7,408
Total property taxes	<u>396,300</u>	<u>396,300</u>	<u>398,898</u>	<u>2,598</u>
Other receipts				
Earnings on investments	10,000	10,000	23,582	13,582
Donations	-	-	22,144	22,144
Grants	100,000	100,000	35,000	(65,000)
Rental income	22,000	22,000	21,018	(982)
Total other receipts	<u>132,000</u>	<u>132,000</u>	<u>101,744</u>	<u>(30,256)</u>
Total receipts	<u>528,300</u>	<u>528,300</u>	<u>500,642</u>	<u>(27,658)</u>
DISBURSEMENTS				
Fire suppression				
Current				
Personnel services	665,000	665,000	458,786	206,214
Materials and services	293,000	313,000	218,588	94,412
Capital outlay	125,000	125,000	46,198	78,802
Total disbursements	<u>1,083,000</u>	<u>1,103,000</u>	<u>723,572</u>	<u>379,428</u>
Excess of receipts over disbursements	<u>(554,700)</u>	<u>(574,700)</u>	<u>(222,930)</u>	<u>351,770</u>
OTHER FINANCING SOURCES (USES)				
Contingency	<u>(83,900)</u>	<u>(63,900)</u>	<u>-</u>	<u>63,900</u>
Total other financing sources (uses)	<u>(83,900)</u>	<u>(63,900)</u>	<u>-</u>	<u>63,900</u>
Net changes in fund balance- cash basis	(638,600)	(638,600)	(222,930)	415,670
FUND BALANCE--CASH BASIS				
Beginning of the year	778,600	778,600	787,107	8,507
End of the year	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 564,177</u>	<u>\$ 424,177</u>

WILLIAMS RURAL FIRE PROTECTION DISTRICT
General Fund
Detail to Budgetary Comparison Schedule – Cash Basis
For the Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
PERSONNEL SERVICES				
Fire chief	\$ 80,000	\$ 80,000	\$ 33,990	\$ 46,010
Operations officer	47,000	47,000	46,225	775
Administrative/HR assistant	45,000	45,000	14,500	30,500
OSFM fire prevention fire marshall	40,000	40,000	38,680	1,320
OSFM fire prevention fire fighter	40,000	40,000	39,545	455
OSFM upstaffing	31,500	31,500	38,902	(7,402)
Training officer	53,000	53,000	33,990	19,010
OSFM grant Administrator	18,500	18,500	7,600	10,900
Community relations	18,000	18,000	-	18,000
Duty officer stipend	26,000	26,000	26,150	(150)
Chipper grant personnel	36,000	36,000	35,883	117
Volunteer compensation	12,000	12,000	11,501	499
Seasonal compensation	18,000	18,000	5,783	12,217
Conflagration	15,000	15,000	10,953	4,047
Workers compensation	21,000	21,000	7,163	13,837
Insurance	85,000	85,000	63,844	21,156
Bonus pay	10,000	10,000	9,689	311
Payroll taxes	65,000	65,000	33,868	31,132
Accidental D & D	4,000	4,000	520	3,480
Total personnel services	<u>665,000</u>	<u>665,000</u>	<u>458,786</u>	<u>206,214</u>
MATERIALS AND SERVICES				
Apparatus maintenance	30,000	30,000	21,807	8,193
Building maintenance	8,000	8,000	10,633	(2,633)
Advertising	-	-	5,746	(5,746)
Communications	10,000	10,000	7,941	2,059
Dues and fees	6,000	6,000	6,918	(918)
Elections	2,000	2,000	-	2,000
EMS supplies	3,000	3,000	2,166	834
Fire equipment	45,000	45,000	27,576	17,424
Fire prevention	16,000	16,000	-	16,000
Fuel	20,000	20,000	16,689	3,311
Insurance	25,000	25,000	29,729	(4,729)
Legal and accounting	17,000	17,000	14,750	2,250
Consulting fees	4,000	24,000	24,852	(852)
Office supplies	6,000	6,000	2,034	3,966
Personnel protective equipment	24,000	24,000	8,323	15,677
Training	38,000	38,000	6,174	31,826
Travel	2,000	2,000	1,988	12
Utilities	18,000	18,000	17,787	213
Uniforms	2,000	2,000	5,144	(3,144)
Miscellaneous	10,000	10,000	5,892	4,108
Small equipment maintenance	7,000	7,000	2,439	4,561
Total materials and services	<u>\$ 293,000</u>	<u>\$ 313,000</u>	<u>\$ 218,588</u>	<u>\$ 94,412</u>

WILLIAMS RURAL FIRE PROTECTION DISTRICT
General Fund
Detail to Budgetary Comparison Schedule – Cash Basis (Continued)
For the Year Ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
CAPITAL OUTLAY				
Apparatus	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Building construction/improvements	30,000	30,000	44,099	(14,099)
Other capital outlay	20,000	20,000	2,099	17,901
Total capital outlay	<u>125,000</u>	<u>125,000</u>	<u>46,198</u>	<u>78,802</u>
Total disbursements	<u>\$1,083,000</u>	<u>\$1,103,000</u>	<u>\$ 723,572</u>	<u>\$ 379,428</u>

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS



**Independent Auditor's Report
Required by Oregon State Regulations**

Board of Directors
Williams Rural Fire Protection District
P.O. Box 81
211 East Fork
Williams, OR 97544

We have audited the basic financial statements of the Williams Rural Fire Protection District as of and for the year ended June 30, 2025, and have issued our report thereon October 1, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Williams Rural Fire Protection District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

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

These are the items of note:

The 2025-26 Budget process does not appear to be in compliance, in some respects, with Local Budget Law.

Per the minutes of the Budget Committee Meeting held April 23, 2025, there is no mention of opening the meeting to the public which is required under Local Budget Law.

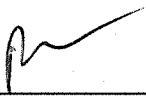
Also, per these same minutes, it does not appear that the Budget Committee approved the tax rates as presented in the budget document.

Per the Budget Hearing Meeting dated May 13, 2025, the minutes do not state the meeting was open to the public. This is a requirement under Local Budget Law. These same minutes state that this meeting was for the 2024-25 budget.

OAR 162-10-0230 Internal Control

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

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



Richard W. Brewster
Certified Public Accountants

October 1, 2025

WRFPD Operations Report September 2024

- Credit application for 49ers Communications have been approved. The quote attached is for 1 Mobile radio, 2 Portable radios, all the necessary cloning cables, hardware, software. This is the equipment recommended by OSFM and our EVT.
- Reimbursement for engine diagnostic has been approved. It was a chore and a half to figure out who is responsible for what parts. I have figured out a system on how to work this in the future together with OSFM.
- Top cover for 8763 was crinkled in a low-speed contact with a tree on property. Damage has been repaired and engine is back in service. I have yet to receive a bill for the repair job. Discussion about the importance of backer had and acknowledged.
- As crew was conducting evening drills at Pacifica, while flowing the deck gun, a seal between the flanges of the mount slipped out. Large amounts of water leaking. I contacted General Fire Apparatus with the issue. They advised that I could do repairs in-house. Mount disassembled and seal reseated. Now functional again.
- Wednesday afternoon a crew from Ledcorp knocked on the door and advised us that they had punched a hole in the main line supplying the district hydrant system. Damage occurred when they were drilling close to the road for Fiber Optics. There was a discussion of whom was responsible for what. Ledcorp admits to breaking the line but claims it was never located. System was shut down until next day and repairs were made.
- We had OSHA representatives in the district on Monday. We did a walkthrough of the station and apparatus. We will be working on issues identified and will schedule an official inspection. Overall the visit went well.
- Asphlund Tree service took down the large Oak tree in front of station. Some of the tree is cut in to fire wood size chunks. Large section of the tree has been saved for any potential projects we might want to do. Discussion to be had.
- Jordan Powers came out for maintenance and repairs on generator. Tech person did not order the right part, revisit when right part is ordered will be scheduled.
- I'm having some issues communicating with the closest tech for our drying cabinet. He is slow to get back to me. No tech is available on the West coast, I will have to get the parts and coordinate with local electrician for repairs. I will report with follow up.
- Wrong parts received and returned to Southpark Corporation.
- Quote for new uniform items coming in soon.
- All other duties and tasks.

**Williams Rural Fire Protection District
Policy 1038.3.2 – Paid Leave Oregon**

1038.3.2 PAID LEAVE OREGON

Williams Rural Fire Protection District (WRFPD) provides a Paid Leave Oregon (PLO) insurance plan through Oregon Employment Department. This insurance is required by Oregon state law and provides paid time off to eligible employees. This is a protected leave. All health-related information gathered by the insurer and organization during this process will be maintained as confidential. Employees will not be discriminated against or retaliated against for using or trying to use this insurance benefit. We encourage each employee to use the combination of time off and benefits that meets their personal needs.

Cost

Employees will see a deduction of up to sixty percent (60%) of one percent (1%) of gross wages for each paycheck. The employer will contribute forty percent (40%) of one percent (1%) the employee’s gross wages for each paycheck, or a lesser amount as allowed by Oregon law.

The employee and employer minimum and maximum, as well as overall costs, of this coverage will be assessed annually by the Oregon Employment Department and may change. The District will notify employees in advance of any change.

Eligibility

Most employees who work in Oregon are eligible to submit a claim. The determination of eligibility will be made by the Oregon Employment Department. If an employee disagrees with an eligibility determination, the employee may use the appeal process outlined in the determination notice.

Length of leave

The length of leave is part of the determination process.

An employee may qualify for up to twelve (12) weeks of leave annually. The annual benefit year begins the Sunday prior to the first use of leave for any reason. The coverage may be approved in intermittent single day use up to a continual twelve (12) week period.

Reasons for leave

Benefits may apply to a variety of situations, including:

- Family leave
 - During the birth of a child
 - Bonding with a child in the first year:
 - After birth
 - When the child is placed in the employee’s home through foster care or adoption (beginning 1/1/2025)

- Employees own serious health condition*
- To care for a family member with a serious health condition*
- Medical leave - The employee caring for themselves when the employee has a serious health condition*
- Safe leave - For survivors of:
 - Sexual assault
 - Domestic violence
 - Harassment
 - Stalking
- Pregnancy Disability Leave (additional 2 weeks)

* A serious health condition is an illness, injury, impairment, or physical or mental condition that: requires inpatient care, poses an imminent danger of death or possibility of death soon, requires constant or continuing care, involves a period of incapacity, involves multiple treatments, or involves a period of disability due to pregnancy.

Insurance benefit while on leave

The amount of benefit the employee will receive will be calculated based upon the employee's earnings from the prior year. This will also be part of the determination of coverage process. The minimum and maximum benefit amounts may be adjusted by the Oregon Employment Department annually, and the employee will receive notification before a change occurs. Visit the [Employees and Paid Leave Oregon](#) website for the current rates.

Use of accrued leaves while on PLO

Employees may choose to use accrued leaves to supplement their PLO benefits up to their regular wages. The District will not require employees to use any accrued leave balances while receiving PLO benefits.

Notification of the need for leave

An employee is required to provide the employer notice of the intention to take leave. For planned events the employee is required to provide thirty (30) days written notice. For unplanned events the employee is required to notify the employer within twenty-four (24) hours of the leave and provide written notice within three (3) days. If an employee is incapacitated due to the unplanned event and are unable to meet these obligations, we ask the employee to notify the employer as soon as possible.

Filing a claim for coverage

Employees will need to establish an account at [Frances Online](#) and file claims electronically. This is the electronic system of record for the Oregon Employment Department. Employees are responsible for submitting the required paperwork and any updates or changes to their claim. The employer will be unable to complete the application process on the employee's behalf.

Job and benefit protection while on leave

Employees who have been employed with the District for at least ninety (90) days will be restored to their previous position if it exists or to an equivalent position with the same pay, benefits and terms and conditions of employment, as required by law.

If the employee is enrolled in District-sponsored health insurance, coverage will continue during the leave period. Employees are responsible for paying their portion of the premiums while on leave.

Complaints procedure

Our goal is to solve all concerns at the lowest possible level. We encourage all employees to bring complaints to their supervisor or the Fire Chief, promptly and in writing.

We understand employees may choose to seek outside assistance to resolve complaints regarding this coverage. Employees may contact the Oregon Bureau of Labor and Industries to file a complaint or may contact an attorney of their choice to determine if a civil action may be appropriate.



Board of Directors and Management
Williams Rural Fire Protection District
P.O. Box 81
Williams, OR 97544

In planning and performing our audit of the cash basis financial statements of the governmental activities and the major fund of the Williams Fire District (the District) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Williams Fire District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did not identify any deficiencies in internal control that we consider to be significant deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. The following is considered a material weakness:

Financial Statement Preparation

Management is responsible for establishing and maintaining internal controls and for the fair presentation of these financial statements in accordance with the cash-basis of accounting. The District does not have a system of internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with the cash-basis of accounting. As such, management requested us to prepare a draft of the financial statements, including the related footnote disclosures. The outsourcing of these services is not unusual in districts of your size and is a result of management's cost-benefit decision to rely on our accounting expertise rather than incurring this internal resource cost.

OTHER MATTERS

During our audit, we became aware of the following other matters that are opportunities for strengthening internal controls and operating efficiency:

Budget

It was discovered during the audit process, the District's Budget Committee Meeting were not in compliance with Local Budget Law (LBL). Per the minutes of the April 23, 2025, Budget Committee Meeting, this meeting was not declared open to the public. All meetings must be open to the public, regardless of attendance. The minutes also state the budget committee, and board unanimously approved the budget; however, per LBL, the budget committee must approve the amount or rate of total ad valorem property taxes associated with the budget.

At the Budget Hearing, the minutes do not note the meeting was open to the public for comment. Per LBL, after the budget hearing and after considering relevant testimony, the Board adopts the budget. Per the minutes of May 13, 2025, the meeting was not formally open to the public, which raises concerns about transparency and compliance with open meeting requirements. Additionally, the minutes do not explain budget discussion, leaving unclear how financial decisions were addressed. This omission makes it difficult for the public to understand how budgetary decisions were made or whether they were discussed at all, potentially undermining confidence in the District's governance and accountability.

Cash

It was noted the District had an average of \$586,000 in the checking account for the first 4 months of the fiscal year, which is over FDIC limits of \$250,000. Although the District is covered through the Public Funds Collateralization Program through the State of Oregon, the bank was paying minimal interest, whereas LGIP was earning approximately 5.25% each month in this time period. This issue was resolved beginning in November 2024.

Of the 26 bank and LGIP reconciliations we reviewed, only 8 had a sign off from someone in authority from Williams Fire District. The bank reconciliations need to be reviewed and approved by a board member or a supervisor familiar with reconciliation procedures. The reviewer should verify that (1) the reconciliation is accurately prepared and agrees with the bank statement, (2) there are no old, outstanding checks, and (3) the reconciliation ties to the trial balance.

Payroll

We tested the November 2024 payroll for segregation of duties and authorization controls. Per our discussion with your accountant, there is no other review or sign off of timecards or the payroll process in general. Good internal controls should have the checks and balances to ensure your accountant, and the District are safe from allegations of misappropriation of assets.

Trial Balance

The trial balance presented basically reconciled to the cash basis of accounting except for a minor adjustment for payroll liabilities. However, there are numerous clean up items that need to be done in various accounts. An example would be the three separate lines for cash. There is one checking account for all. Your contract accountant made this adjustment on 9/15/25 to remove outdated transactions and reconcile outstanding balances in this account. We recognize that other accounts require similar clean up.

Minutes

We know in prior years, the minutes were too detailed in the Board discussions to make sense. The minutes for this fiscal year are so brief we cannot tell what is really happening in the District and what is important or not important. We suggest that whoever is translating the minutes of the meeting review other fire district's minutes for suggestions and format. To ensure we're all working toward the District's key goals, it's most helpful to focus on the main priorities and objectives rather than every procedural detail—for example, highlighting major initiatives or areas needing attention allows us to align our efforts and communicate effectively as a team.

This communication is intended solely for the information and use of the Board of Directors and Management of Williams Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

I would be pleased to discuss the matters reported, or to answer any questions you may have at your convenience. I am also available to assist you in the implementation of any of my recommendations.

Sincerely,



Richard W. Brewster, Partner
RWB & Co.
Certified Public Accountants
October 8, 2025



October 1, 2025

Board of Directors
Williams Rural Fire Protection District
P.O. Box 81
Williams, OR 97544

We have audited the cash basis financial statements of the governmental activities and the major fund of Williams Rural Fire Protection District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Williams Rural Fire Protection District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by Williams Rural Fire Protection District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period, under the cash basis of accounting.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Under the cash-basis of accounting, no estimates are considered particularly sensitive.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Under the cash basis of accounting, no known or likely misstatements were noted.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 1, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

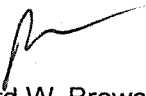
Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, which is supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the Management's Discussion and Analysis and do not express an opinion or provide any assurance on it.

With respect to the supplementary information, as listed in the table of contents, which accompany the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and Management of Williams Rural Fire Protection District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Richard W. Brewster, Partner
RWB & Co.
Certified Public Accountants
October 1, 2025

WILLIAMS RURAL FIRE PROTECTION DISTRICT
Regular Board Meeting Minutes
September 9, 2025

Call to Order: 10:05am

Roll Call:

Board Members Present

Position 1 – Heather Glass

Position 2 – Brian Barton

Position 3 – Jim Krios

Position 4 – Bill Ertel

Position 5 – David Applegate

Williams Staff Present

Fire Chief – Nicco Holt

Fire Marshall- Jon Scaroni

Lieutenant- Oskar Sundell

Community Coordinator- Ash Martell

Public Presence:

Applegate Finance- Tallie Jackson

Applegate Fire Chief- Chris Wolfard

Community- Claudia Pratt

Zoom Attendees:

None

Announcements:

Bill announced there are two openings for the sheriff advisory committee. They would like someone from Wolf Creek and IV area.

Brian said there will be a commissioner meeting by Blech at the library Wednesday the 10th at 6pm.

Nicco announced high fire danger starts tomorrow.

Approval of Prior Board Meeting Minutes:

- A motion was made by David Applegate to approve August 12, 2025 executive and regular meeting minutes. The motion was seconded by Brian Barton.

Discussion:

The AI report that was generated by Zoom was discussed. No one really like the AI version so we decided to stay with what we are doing now.

- ✚ Heather Glass – Aye
- ✚ Brian Barton – Aye
- ✚ Jim Krois – Aye
- ✚ Bill Ertel – Aye
- ✚ David Applegate – Aye

- The motion was approved 5 ayes.
-

Chief's Report (Given by Interim Chief Nicco Holt):

The report was given out electronically to the Board for review before the meeting. Members asked questions and received input on the topics of the report.

Operations Report – Lt. Sundell:

Lt. Sundell's report was provided electronically to the Board for review before the meeting. Members asked questions and received input on the topics of the report

District Fire Marshal Report:

The report was given out at the meeting for review. Members asked questions and received input on the topics of the report.

Community Relations Coordinator Report:

The report was given out electronically to the Board for review before the meeting. Members asked questions and received input on the topics of the report.

Chair’s Report

Asked about if everyone completed the Vector training for Reviews.

Talked about attending the board training in Klamath.

Safety deposit box file was handed over to Nicco and he will make copies and we can put it back.

Firefighter Input

none

Unfinished Business:

Admin Assist:

Chief Wolfard updated that we hope to have someone in place by December 1st.

Old Station/Museum:

- A motion was made by Heather Glass to approve proposal for \$3500 to fix the roof and entrance of old fire station on the north side. The motion was seconded by Bill Ertel.

Discussion:

An estimate would replace floor and flashing. Extending the roof point to keep it from getting water. Rough estimate \$2786. It was discussed whether we have the money to make the improvements.

✚ Heather Glass – Aye

✚ Brian Barton – Aye

✚ Jim Krois – Aye

✚ Bill Ertel – Aye

✚ David Applegate – Aye

- The motion was approved 5 ayes.
-

New Business:

Grant Report

- A motion was made by Bill Ertel to formally adopt the Grant Admin Report for it to be updated every month. The motion was seconded by Heather Glass.

Discussion:

This is a report we used to utilize. It was discussed if we would like to see this report again.

- ✚ Heather Glass – Aye
- ✚ Brian Barton – Aye
- ✚ Jim Krois – Aye
- ✚ Bill Ertel – Aye
- ✚ David Applegate – Aye

➤ The motion was approved 5 ayes,

Internal Controls

- A motion was made by Heather Glass to approve the internal controls with updated names. The motion was seconded by Brian Barton.

Discussion:

Bill discussed how we needed to update the names on the report for bank accounts with check signers to reflect new names.

- ✚ Heather Glass – Aye
- ✚ Brian Barton – Aye
- ✚ Jim Krois – Aye
- ✚ Bill Ertel – Aye
- ✚ David Applegate – Aye

➤ The motion was approved 5 ayes,

Treasurer's Report:

Treasurer reports were reviewed by the board members. Any questions about revenue and expenses for the previous month's expenses previously distributed electronically were discussed. Items of review in the financial reports included spending on district credit cards, payroll, regular monthly bills, employee benefits package, station maintenance/repairs items, donations, grants, and reimbursements.

•

Discussion: There were inquiries about transactions, reports, and discussions. Nicco and Tallie were able to provide answers.

Public/Volunteer Input:

Claudia asked if the internal controls would be put on the website.

Applegater is looking for new board members.

Bill talked about how great Coffee with the Chief is and appreciates our little fire station.

Meeting Adjourned: 11:20pm

Respectfully,

Heather Glass, Board Chairperson

Williams Fire Rescue
Board of Directors Agenda Item Explanatory Statement

Date:

To: Board of Directors

From: Allison Cleveland allisoncleveland@protonmail.com 541-870-5202

Agenda Subject: upstairs space at the old station

Overview of Agenda Subject

The upstairs space at the old station is an underutilized and available space suitable for multi-use office and meeting space. Our intention is to repurpose this asset. Safety, security and utility are prime considerations.

We bring this to the board of directors for their consideration and input.

Agenda Subject Brief Background:

In May of 2025 the Williams Support Team upon recommendation from Josephine County Emergency Management Communications Coordinator JCEC , Joe Stodola purchased a Motorola Consolet UHF/VHF Amateur Band Radio. In July the crew from JCEC installed the emergency dispatch radio.

Today, Williams is now connected to Josephine County emergency communication network. There are 9 area repeaters available for this radio. The intent is when Pacific Power and cell towers are down this radio can be used for all and any emergency traffic.

This opportunity came about through The Resiliency Hub effort led by the nonprofit organization A Greater Applegate and area partners.

Williams Fire and Rescue members have been key partners in preparing the Williams District for sustainability should this community be faced with devastating wildfire or earthquake.

Recommendation:

- **Clear and clean the upstairs space so it can be used for meetings or office activities**
- **Install fire extinguisher and smoke detectors**
- **Install internet**
- **Backup power for when Pacific Power is down**
- **Inspect gas wall heater for safety and reliability**
- **Repair landing by the new stairs**
- **Secure this area with new doorknobs and deadbolts**
- **Consider other security measures**

WRFPD Chief/Training/Admin Report September 2025

- ❖ Training Officer Activities
 - Prepare and lead training drills
 - Interact with new applicants and recruits in various stages of the onboarding process
 - DPSST documentation
 - Training records and task books
 - Weekly Training Drills
 - Driver Rodeo Practice (2 weeks)
 - Practice driving 8711 through the course
 - Emergency Driving Laws
 - Presentation on Oregon Laws pertaining to emergency driving
 - Thermal Imaging
 - Review use of our thermal imaging cameras
 - Other Training
 - Additional driving practice
 - Pump operations
 - Use of salvage covers
 - EMS – Heat Illness, Snakebites
 - DPSST Skid Truck driver training

- ❖ District Alarm Activity
 - 16 Alarms
 - 9 EMS
 - 2 Smoke Investigation
 - 1 Public Service
 - 1 Illegal Burn
 - 1 No Emergency Found
 - 2 Fire/Smoke Alarm Activation – No Fire

WRFPD Chief/Training/Admin Report September 2025

❖ Chief Activities

- Meetings
 - B.O.D meeting
 - Staff Meeting
 - JoCo Technical Advisory Committee quarterly meeting
 - A couple meetings with Applegate personnel re: cooperation efforts
- Regular activities that are worth noting and/or take time out of the day
 - Monthly report alarm data and report preparation
 - Financial discussions and acknowledgements
 - Discussions with staff and volunteers on various topics
 - Alarm responses and reports
 - District coverage while others are at meetings or trainings
 - Duty Officer coverage - 9 weekdays & 4 weekend days
- Conversation-with-the-Chief
- Worked on Paid Leave Oregon policy
- Worked on employee evaluations
- Fulfilled a request from the 911 database manager for some address confirmations
- Work with weekend upstaffing crews on various projects and training
- Worked with Devin on a grant application – details in his WFA report.
- Participated in the JoCo 9-11 Walk

❖ Administrative Activities

- Provided general administrative support to staff and volunteers.
- Worked directly with Tallie on multiple financial and administrative details.
- Coordinated check signing and getting payments in the mail.
- Processed incoming mail
- Processed HR paperwork for applicants
- Set-up Zoom and camera system for board meetings
- Reviewed and updated personnel time records in preparation for payroll
- Worked on follow-up documentation for 2025 Volunteer Fire Capacity grant
- Worked on annual property insurance updates for SDIS
- Worked on SDIS Best Practices annual survey

Fire Marshal's Report for February 2025
Williams RFPD
Jon Scaroni
October 10, 2025

Property Assessments: There were two property assessments completed in the Williams Fire District.

Business Inspections: Fire business inspections and Williams elementary school.

Fire Investigations: Zero fire investigations. There were no fires.

Meetings Attended: I attended the Co-op meeting on 24th of September. I attended the CWPP meeting on 9th of October.

Classes Attended: Skid-truck on 29th of September.

Chipper Program: No jobs in September due to fire season. I plan to start the cheaper program up again, once fire season ends. In the month of September, we ended up having seven trailer loads of brush that was chipped at the station.

Safety Officer Report: No accidents to report.

Jon Scaroni
WRFPD District Fire Marshall •

Williams Fire Rescue
Board of Directors Agenda Item Explanatory Statement

Date: October 1, 2025

To: WFRPD Board of Directors

From: Nicco Holt

Agenda Subject: Paid Leave Oregon policy

Overview of Agenda Subject:

One of the requirements for the Special Districts Insurance Services (SDIS) Best Practices insurance discount is to have a policy in place that addresses Paid Leave Oregon. Approval of the attached draft policy will meet that requirement.

Agenda Subject Brief Background:

The attached policy is adapted from the sample policy provided by Special Districts Association of Oregon (SDAO). Approval of this policy will meet the Best Practices Policy Requirement for districts with employees; "Districts must have adopted or have a current policy (updated within the last two years) in regard to Paid Leave Oregon."

Our policy manual does not include a Paid Leave Oregon policy so the SDAO sample policy has been adapted to meet the requirement for WFRPD.

The the deadline for completing the Best Practices requirements for the full insurance discount is November 7.

Recommendation- (The desired outcome of this Agenda Item discussion)

Approval of the draft policy, at the October meeting, will allow the district to meet the policy requirement, and the deadline, for the Best Practices insurance discount.

Williams Fire Rescue
Board of Directors Agenda Item Explanatory Statement

Date: October 7, 2025

To: WFRPD Board of Directors

From: Nicco Holt

Agenda Subject: IGA Approval

Overview of Agenda Subject:

The IGA for Administrative Support needs approval so we can continue moving forward with this process.

Agenda Subject Brief Background:

The IGA has been drafted and submitted to review by legal counsel, who suggested editing some language. The suggested edits are included on the attached copy of the draft IGA. The suggested edits are reasonable and will not have a great effect on the function and purpose of the IGA.

Recommendation- (The desired outcome of this Agenda Item discussion)

Approve the IGA with the edits suggested by legal counsel so it can be finalized and signed without the necessity of an additional meeting.

Draft Intergovernmental Agreement (IGA)

Between Applegate Rural Fire Protection District No. 9 and Williams Rural Fire Protection District

1. Parties

This Intergovernmental Agreement (IGA) is entered into by and between Applegate Rural Fire Protection District No. 9 (hereinafter "Applegate Fire"), a rural fire protection district organized under ORS Chapter 478, and Williams Rural Fire Protection District (hereinafter "Williams Fire"), also organized under ORS Chapter 478.

2. Purpose

The purpose of this Agreement is to establish terms under which Applegate Fire will employ, manage, and supervise an Administrative Assistant who will provide part-time administrative support services primarily to Williams Fire, with secondary support to Applegate Fire.

3. Scope of Services

Applegate Fire agrees to provide the services of an Administrative Assistant to Williams Fire. The Administrative Assistant will work primarily for Williams Fire but may perform services for Applegate Fire as needed. Services may include but are not limited to:

- General administrative support
- Accounts payable and receivable assistance
- Payroll preparation assistance
- Records management
- Meeting minutes transcription
- Assistance with board packet preparation
- Public records requests coordination
- Grant documentation support
- Basic customer service and public interaction
- Attendance at Williams Fire's monthly Board of Directors meetings to provide reports, updates, and information relevant to the Administrative Assistant's scope of work.
- Applegate Fire will provide training to the Administrative Assistant as appropriate, including but not limited to Oregon local budget law, Oregon public meeting laws, records management, and administrative best practices.

Services will be provided in a hybrid model, consisting of on-site work at Williams Fire and remote work performed from Applegate Fire.

4. Service Level and Scheduling

The Administrative Assistant will provide up to 20 hours per week with priority given to Williams Fire. Specific schedules, priorities, and work assignments will be coordinated between Williams' Fire Fire Chief and Applegate Fire's Administration Chief, who will serve as the Administrative Assistant's supervisor. Service hours may fluctuate week to week based on workload.

5. Compensation

Williams Fire agrees to compensate Applegate Fire at a flat rate of \$3,000 per month for the Administrative Assistant services provided. Applegate Fire will invoice Williams Fire monthly. Payment is due within 30 days of receipt of invoice.

6. Supervision and Oversight

The Administrative Assistant will be hired by and remain an employee of Applegate Fire and be subject to the personnel policies, rules, and regulations solely of Applegate Fire. Applegate Fire agrees to provide workers' compensation insurance coverage to the Administrative Assistant. The intent of this provision is to prevent the creation of any "special employer" relationships under Oregon workers' compensation law, PERS regulations, or other state or federal laws.

Applegate Fire's Administration Chief will provide supervision, management, and oversight of the Administrative Assistant, including task prioritization and performance evaluation. Williams Fire's Fire Chief may assign tasks directly to the Administrative Assistant but will coordinate broader workload priorities through Applegate Fire's Administration Chief.

7. Term and Termination

This Agreement shall become effective upon signature by both parties and shall remain in effect until terminated by either party with 120 days' written notice. This Agreement may be amended by mutual written consent of both parties.

8. Liability and Insurance

Subject to the limitations and conditions of the Oregon Tort Claims Act ORS 30.260 through ORS 30.300, the parties agree to hold the other harmless, to indemnify and to defend the other, its officers, agents and employees from any and all liability, actions, claims, losses, damages or other costs including attorney's fees and witness costs that may be asserted by any person or entity arising from, during or in connection with the performance of the work described in this Agreement. Nothing in this hold harmless shall be deemed to create a liability in excess of the Oregon Tort Claims limits for either party.. Both parties agree to maintain appropriate liability insurance.

9. Miscellaneous

This Agreement is entered into pursuant to ORS 190.010. Any disputes arising under this Agreement shall be resolved through good faith negotiations between the parties' Fire Chiefs, escalating to respective Boards of Directors if necessary.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the dates set forth below.

Applegate Rural Fire Protection District No. 9

By: _____

Rob Underwood, President, Board of Directors

Date: _____

Williams Rural Fire Protection District

By: _____

Heather Glass, President, Board of Directors

Date: _____

To: **JOSEPHINE COUNTY TREASURER OFFICE**
500 NW 6TH ST, DEPT. 14
GRANTS PASS OR 97526

Fax – 541-474-5176

From: _____
Taxing District

Date _____

Current list of the Board of Directors:

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

Please mail all reports to: _____

Contact person: _____ 2nd Contact person _____

E-mail _____ Fax # _____

We agree to inform the Josephine County Treasurer's Office of any changes to the list of officers or board of directors.

AUTHORIZATION TO INVEST TAXING DISTRICTS FUNDS

The Josephine County Treasurer is hereby authorized and instructed to include our taxing district in the county's investment program. The Board of Directors has approved the participation in the county's investment program on _____. **The district will provide a copy of this approval.** The Treasurer will provide the taxing district a report of all income credited to our account, including interest.

Director

**WILLIAMS RURAL FIRE PROTECTION DISTRICT
211 EAST FORK RD
WILLIAMS, OR 97544**

**BALANCE SHEET
September 30, 2025**

	ACCT.#	8/31/2025	DEPOSITS	WITHDRAWS	9/30/2025	
UMPQUA BANK		3,341.12	98,595.80	47,958.85	53,978.07	
GENERAL POOL ACCOUNT		473,301.41	2,731.16	90,000.05	386,032.52	
TOTAL CHECKING/SAVINGS		476,642.53	101,326.96	137,958.90	440,010.59	
TOTAL ASSETS						440,010.59
LIABILITIES						
CREDIT CARDS PAYABLE					130.89	
PAYROLL WITHHOLDING					-3113.54	
PAYROLL LIABILITES					4,321.47	
TOTAL LIABILITIES					1,338.82	
EQUITY						
GENERAL FUND					353,931.71	
CAPITAL PROJECTS FUND					210,245.00	
Net Income					-125,504.94	
TOTAL EQUITY					438,671.77	
TOTAL LIABILITIES & EQUITY						440,010.59

**STATEMENT OF REVENUE AND EXPENDITURES
BUDGET VERSUS ACTUAL COMPARISON
25% OF THE BUDGET YEAR IS OVER
1% OF THE BUDGETED REVENUE HAS BEEN RECEIVED
5% OF THE BUDGET HAS BEEN SPENT
September 30, 2025**

RESOURCES	Account Number	Annual Budget	Current Month	Year To Date	% of Budget	Remaining Balance
Current Tax		246,000.00	0.00	0.00	0.00	246,000.00
Prior Year Tax		4,500.00	693.09	4,969.39	4969.39	-469.39
Local Option Current Tax		152,000.00	0.00	0.00	0.00	152,000.00
Local Option Prior Year Tax		2,500.00	426.87	3,060.17	3060.17	-560.17
Total Taxes		405,000.00	1,119.96	8,029.56	1.98	396,970.44
Beginning Fund Balance		470,000.00		554,284.94	117.93	-84,284.94
Interest Earned		10,000.00	1,611.39	5,438.16	54.38	4,561.84
Donations		2,000.00	5,000.00	5,000.00	5,000.00	-3,000.00
Grants		155,000.00	0.00	0.00	0.00	155,000.00
Mobile Home Rental		16,800.00	2,800.00	5,600.00	33.33	11,200.00
Mobile Power		0.00	495.61	906.46	906.46	-906.46
RV Space Rental		3,600.00	300.00	300.00	8.33	3,300.00
Total Other Resources		657,400.00	10,207.00	17,244.62	2.62	82,570.44
TOTAL RESOURCES		1,062,400.00	11,326.96	25,274.18	2.38	479,540.88

WILLIAMS RURAL FIRE PROTECTION DISTRICT
211 EAST FORK RD
WILLIAMS, OR 97544
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET VERSUS ACTUAL COMPARISON
September 30, 2025

GENERAL FUND

	Account Number	Annual Budget	Current Month	Year To Date	% Of Budget	Remaining Balance
PERSONNEL SERVICES						
Fire Chief		80,000.00	2,832.50	8,497.50	10.62	71,502.50
Office Administrator		35,000.00	0.00	0.00	0.00	35,000.00
Community Relations - Admin Aid		18,000.00	1,113.50	3,073.50	17.08	14,926.50
Training Officer		53,000.00	2,832.50	8,497.50	16.03	44,502.50
Operations Officer		50,000.00	4,052.58	12,157.74	24.32	37,842.26
Duty Officer Stipend		26,000.00	2,340.00	6,910.00	26.58	19,090.00
OSFM Fire Marshal		42,500.00	3,177.48	10,751.49	25.30	31,748.51
OSFM Firefighter		42,500.00	3,495.37	11,595.37	27.28	30,904.63
CWRR Chipper Personnel		25,000.00	0.00	459.00	1.84	24,541.00
OSFM Upstaffing		35,000.00	9,042.58	14,141.09	40.40	20,858.91
Seasonal Hires		10,000.00	0.00	238.00	2.38	9,762.00
Volunteer Nominal Qtr Points		12,000.00	0.00	2,999.48	25.00	9,000.52
Insurance Package		80,000.00	5,125.00	15,521.00	19.40	64,479.00
Payroll Liabilities		30,000.00	3,215.41	8,591.87	28.64	21,408.13
Workers' Compensation		13,000.00	0.00	18,953.02	145.79	-5,953.02
Accidental Death & Dismemberment		4,000.00	0.00	0.00	0.00	4,000.00
Bonus Pay		10,000.00	0.00	0.00	0.00	10,000.00
Conflag/Deployment		5,000.00	0.00	0.00	0.00	5,000.00
TOTAL PERSONNEL SERVICES		571,000.00	37,226.92	122,386.56	21.43	448,613.44

	Account Number	Annual Budget	Current Month	Year To Date	% Of Budget	Remaining Balance
MATERIAL & SERVICES						
Apparatus Maintenance		25,000.00	-101.99	4,534.48	18.14	20,465.52
Building Maintenance		10,000.00	166.69	1,089.58	10.90	8,910.42
Communications		10,000.00	569.58	1,700.45	17.00	8,299.55
Dues & Fees		6,000.00	1,452.04	1,513.48	25.22	4,486.52
Elections		1,300.00	0.00	702.11	54.01	597.89
EMS Supplies		3,000.00	30.23	400.64	13.35	2,599.36
Fire Equipment/Supplies		10,000.00	61.89	287.45	2.87	9,712.55
Fire Prevention		15,000.00	0.00	0.00	0.00	15,000.00
Fuel		20,000.00	2,761.58	4,498.21	22.49	15,501.79
Liability Insurance		30,000.00	0.00	628.00	2.09	29,372.00
Legal & Accounting		16,000.00	0.00	0.00	0.00	16,000.00
Consulting Fees		18,000.00	1,018.40	1,989.23	11.05	16,010.77
Miscellaneous		7,000.00	35.31	808.82	11.55	6,191.18
Office Supplies		4,000.00	62.38	285.97	7.15	515.22
Personal Protective Equipment		24,000.00	0.00	928.94	3.87	23,071.06
Small Equipment Maintenance		5,000.00	0.00	385.00	7.70	4,615.00
Training		10,000.00	359.95	699.95	7.00	9,300.05
Travel		2,000.00	478.20	584.82	29.24	1,415.18
Uniforms		2,000.00	0.00	9.50	0.48	1,990.50
Utilities		20,000.00	1,098.38	4,386.22	21.93	15,613.78
Associated Personnel Cost		10,000.00	477.00	1,054.00	10.54	8,946.00
Fues Contracting Work		33,000.00	0.00	0.00	0.00	33,000.00
TOTAL MATERIALS & SERVICES		281,300.00	8,469.64	26,486.85	9.42	254,813.15

WILLIAMS RURAL FIRE PROTECTION DISTRICT
211 EAST FORK RD
WILLIAMS, OR 97544
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET VERSUS ACTUAL COMPARISON
September 30, 2025

GENERAL FUND

	Account Number	Annual Budget	Current Month	Year To Date	% Of Budget	Remaining Balance
CAPITAL OUTLAY						
Apparatus & Equipment		10,000.00	0.00	0.00	0.00	10,000.00
Building Improvements		40,000.00	0.00	0.00	0.00	40,000.00
District Building Improvements			0.00	0.00		
Mobile Improvement			0.00	0.00		
Capital Outlay - Other		10,000.00	0.00	0.00	0.00	10,000.00
TOTAL CAPITAL OUTLAY		60,000.00	0.00	0.00	0.00	60,000.00
Contingency		20,000.00	0.00	0.00	0.00	20,000.00
Unappropriated Ending Balance		130,100.00	0.00	0.00	0.00	130,100.00
TOTAL REQUIREMENTS		1,062,400.00	45,696.56	148,873.41	14.01	913,526.59
TOTAL RESOURCES			11,326.96	25,274.18		
TOTAL REQUIREMENTS			-45,696.56	-148,873.41		
ENDING FUND BALANCE			-34,369.60	-123,599.23		
Beginning Fund Balance		567,177.00	6/30/2025			
Excess Rev/Exp		-123,599.23				
Ending Fund Balance		443,577.77				

WILLIAMS R F P D
Disbursement Voucher

Type	Date	Name	Memo	Account	Paid Amount
Sep 25 Credit Card Charge	09/01/2025	Southern Oregon Sanitation		Garbage Expense	71.05
Check	09/01/2025		Service Charge	0400 Dues & Fees	0.05
Bill	09/02/2025	Williams Fire Department Support Gr	Board Members Heather Glass, Bill E	4000 · Deployment	225.00
Credit Card Charge	09/02/2025	Rogue Community College	CPR Instructor	Classes	300.00
Bill	09/02/2025	Century Link		Special Circuit	49.98
Bill	09/02/2025	Fields Home Imprvmnt Cntr	Pipe Cutters, Fittings	0200 Building Maintenance	32.93
Bill	09/02/2025	Fields Home Imprvmnt Cntr	Spray Paint	0200 Building Maintenance	25.77
Credit Card Charge	09/02/2025	US Postal Service	Returned Part	Postage and Delivery Charges	14.40
Credit Card Credit	09/03/2025	4statetrucks.com	Return	8763 · 8763 Type 3 Wildland Engine	-101.99
Credit Card Charge	09/04/2025	eBay	Switch	0900 Fire Equipment/Supplies	14.07
Credit Card Charge	09/04/2025	Knot & Rope Supply	Rope	0900 Fire Equipment/Supplies	47.82
Paycheck	09/05/2025		Direct Deposit	5100 · Fire Chief	2,832.50
Paycheck	09/05/2025		Direct Deposit	5600 · Training Officer	2,832.50
Paycheck	09/05/2025		Direct Deposit	OSFM Seasonal Grant	1,730.45
Paycheck	09/05/2025		Direct Deposit	5500 · Duty Officer	1,220.00
Paycheck	09/05/2025		Direct Deposit	Insurance Benefits	-1,243.00
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	744.85
Paycheck	09/05/2025		Direct Deposit	Community Relations - Admin Aid	1,113.50
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	124.35
Paycheck	09/05/2025		Direct Deposit	5400 · Lieutenant of Operations	4,052.58
Paycheck	09/05/2025		Direct Deposit	OSFM Seasonal Grant	1,560.62
Paycheck	09/05/2025		Direct Deposit	5500 · Duty Officer	1,120.00
Paycheck	09/05/2025		Direct Deposit	Insurance Benefits	-232.00
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	901.36
Paycheck	09/05/2025		Direct Deposit	OSFM Firefighter	3,495.37
Paycheck	09/05/2025		Direct Deposit	OSFM Seasonal Grant	1,915.31
Paycheck	09/05/2025		Direct Deposit	Insurance Benefits	-232.00
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	700.41
Paycheck	09/05/2025		Direct Deposit	OSFM Fire Prevention Officer	3,177.48
Paycheck	09/05/2025		Direct Deposit	OSFM Seasonal Grant	924.95
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	420.09
Paycheck	09/05/2025		Direct Deposit	OSFM Seasonal Grant	879.75
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	98.95
Paycheck	09/05/2025		Direct Deposit	OSFM Seasonal Grant	884.00
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	98.73
Paycheck	09/05/2025		Direct Deposit	4300 · Seasonal Hires-Misc Work	136.00
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	13.70
Paycheck	09/05/2025		Direct Deposit	OSFM Seasonal Grant	1,011.50
Paycheck	09/05/2025		Direct Deposit	Payroll Liabilites	112.97
Credit Card Charge	09/06/2025	Starlink		Internet Expense	120.00
Credit Card Charge	09/09/2025	uAttend Time Clock		2500 · Associated Personnel Expenses	27.00
Credit Card Charge	09/10/2025	Federal Flags	Flag	Grounds Maintenance	88.01

WILLIAMS R F P D
Disbursement Voucher

Type	Date	Name	Memo	Account	Paid Amount
Credit Card Charge	09/12/2025	Zoom Video Communications		0400 Dues & Fees	26.99
Credit Card Charge	09/12/2025	Williams General Store	Nose Spray	0600 EMS Supplies	3.75
Credit Card Charge	09/12/2025	Jones & Bartlett Learning	FF Skills Book	Books	59.95
Bill	09/15/2025	Fields Home Imprvmnt Cntr	Spray Paint	0200 Building Maintenance	19.98
Bill	09/15/2025	US Cellular		Department Cell Phone	187.36
Bill	09/15/2025	US Cellular		Vehicle	74.37
Bill	09/15/2025	Carson	193 Gal	Diesel	752.24
Bill	09/15/2025	Carson	83 Gal	Gas	342.33
Bill	09/15/2025	R.I.T.A.	Annual Dues	0400 Dues & Fees	100.00
Bill	09/15/2025	Special Districts Insurance Services		Insurance Benefits	6,832.00
Bill	09/15/2025	City of Grants Pass		Dispatch	395.25
Bill	09/15/2025	Applegate Valley Fire District	July 2025	1450 · Professional Fees/Consultants	1,018.40
Credit Card Charge	09/15/2025	Amazon.com	Nasal Spray	0600 EMS Supplies	26.48
Credit Card Charge	09/17/2025	InstaInk		Ink	15.99
Credit Card Charge	09/21/2025	InstaInk		Ink	31.99
Credit Card Charge	09/22/2025	Amazon.com	Paper Towels	Kitchen	7.52
Credit Card Charge	09/24/2025	Sierra Springs - Mt. Shasta Spring Water		Kitchen	27.79
Bill	09/29/2025	Williams Fire Department Support Gr	Board Members Heather Glass, Bill E	4000 · Deployment	225.00
Bill	09/29/2025	Krois, James	SDAO Training	2400 Travel Expenses	151.35
Bill	09/29/2025	Heather Glass	SDAO Training	2400 Travel Expenses	326.85
Bill	09/29/2025	Pacific Power	Line 2	Electricity Expense	12.10
Bill	09/29/2025	Pacific Power	Line 6	Electricity Expense	59.12
Bill	09/29/2025	Pacific Power	Line 7	Electricity Expense	319.00
Bill	09/29/2025	Pacific Power	Line 11	Electricity Expense	293.61
Bill	09/29/2025	Pacific Power	Line 12	Electricity Expense	36.14
Bill	09/29/2025	Cascade Fire Equipment	SCBA Flow Testing	Annual Equipment Testings	1,325.00
Bill	09/29/2025	Carson	407 Gallons	Gas	1,667.01
Bill	09/29/2025	Century Link		Special Circuit	49.98
					45,696.56

Sep 25

3rd Quarter FY 2025		Total Qrtly Award				DRAFT				
		/ Total		Pt.						
9/30/2025		3,000	Pts.=	50	Value=	60.00				
W.R.F.P.D.		Alarm Response	Training	Activity	TOTAL	ADJSTD	AWARD	SHOW UP		
VOLUNTEERS		Attendance	Attendance	Attendance	PTS.	TOTAL PTS.	X VALUE=	TIMES		
									Pd-Act Amt	
#	Active Personnel Listed				0	50	\$60.00		CK#	Inci/Train
1	Barajas, Alonzo	0	1	0	1	1	\$60.00	1		
1	Bivens, Jacob	0	1	0	1	1	\$60.00	1		
1	Brennan, Devin	n 37	25	0	62	0	\$0.00	62		
1	Brian, Ben	n 18	22	1	41	0	\$0.00	41		
1	Dunlap, Elizabeth	n 16	5	1	22	0	\$0.00	22		
1	Holt, Nicco	n 48	29	1	78	0	\$0.00	78		
1	HooperLee, Charles	10	2	19	31	31	\$1,860.00	31		
1	Johnstone, Jesse	0	0	0	0	0	\$0.00	0		
1	Manning, Jake	1	0	0	1	1	\$60.00	1		
1	Martell, Ashley	2	2	0	4	4	\$240.00	4		
1	Scaroni, Jon	n 34	11	1	46	0	\$0.00	46		
1	Stevens, Jason (Staff)	n 2	5	0	7	0	\$0.00	7		
1	Sundell, Heather	3	0	7	10	10	\$600.00	10		
1	Sundell, Oskar	n 47	8	0	55	0	\$0.00	55		
1	Vetter, Jennifer	0	0	0	0	0	\$0.00	0		
1	Welch, Kenton	0	0	0	0	0	\$0.00	0		
1	Williams, Jasmine	n 11	0	0	11	0	\$0.00	11		
1	Stevens, Jason (Vol)	1	1	0	2	2	\$120.00	2		
					0	0	\$0.00	0		
					0	0	\$0.00	0		
					0	0	\$0.00	0		
					0	0	\$0.00	0		
					0	0	\$0.00	0		
							TTL. SHOWS	372		
									AVG # PERSON PER EVENT	# EVENTS
							SPCL	#REF!	0	
					Sum of Checks	\$3,000.00	TRAINING	#DIV/0!	0	
							INCIDENTS	#DIV/0!	0	
							TTL. NUM. Activities		0	

* Ben Brian, Elizabeth Dunlap & Jasmine Williams started upstaffing on 6/21/25; Jason Stevens started upstaffing on 7/26/25.