

Illinois Valley Fire District
Board of Director - Regular Meeting Agenda
This meeting may be recorded

August 8, 2022

1. Call meeting to order (silence phones)
2. Flag Salute (remove hats)
3. Roll Call
4. Review of July 11, 2022 minutes
5. Staff Reports
 - Fire Chief Holmes
 - Deputy Chief Gavlik
 - Deputy Chief Ismaili
 - Div. Chief Sherman
 - Div. Chief Paul – No report. Financials in packet
6. New Business:
 - Annexations:
 - Monte Lacombe: 5.91 Acres 4443 Rockydale Rd.
 - Aliscia and Ronnie Fuson: 33.13 Acres 200 Arrowhead Dr.
 - Motion to accept expenditure for 2021-2022 audit. Will be done by Brewster's at a cost of \$10,500 (same as last year).
 - Ethan Lane – City of Cave Junction Liaison
 - OFDDA Conference Nov. 3-5, 2022 in Hood River, OR
 - Draft of letter for Josephine County concerning access to Pinecone Dr.
7. Old Business:
8. Monthly Media Video
9. Comments:
 - Public Comment *(This is the time set for public comment. The Board of Commissioners will listen and consider all comments for future agenda items. In accordance with HB2560, Public Participation in Electronic Meetings, Facebook Live viewers are invited to submit comments or questions via Facebook and they will be addressed at this time. No voting or action will be taken by the Board of Commissioners today.)*
 - Board Comment
10. Next scheduled BOD Meeting is September 12, 2022 at 4:00 pm. at Admin Bldg.
11. Adjournment

(The meeting location is accessible to persons with disabilities. Comments and/or Concerns must be submitted in writing. The Board reserves the right to hold an executive session at this meeting under the authority of ORS 192.660.)

Please turn off all Cell phones during this Business Meeting - Thank you

Illinois Valley Fire District Administration Office - 681 Caves Hwy. - Cave Junction - OR 97523



Illinois Valley Fire District

681 Caves Highway
Cave Junction, OR 97523

phone: 541-592-2225 • fax: 541-592-6122

www.ivfire.com

Illinois Valley Fire District Board of Directors Meeting Minutes August 8, 2022

President Jerry Lamb called the meeting to order at 4pm. Flag Salute led by Director Jerry Lamb.

PRESENT: Chief Holmes, Dep. Chief Ismaili, Div. Chief Sherman, Div. Chief Paul, Paula LeMasters, and Engr. Kyle Lane

VOLUNTEERS: Judy Epperly, Collin LeMasters, Danny Marler, Q Lackey, Kris Ismaili, Dale Sandberg, Solomon Meyer, Charlie Foutch, and Brandon Smith

GUESTS: Merri Eiler, Ethan Lane, and David Angus

ROLL CALL: Directors D. Johnson, Lamb, Binker, Bouchard (late) and C. Johnson were present.

REVIEW OF PREVIOUS MEETING MINUTES: Motion made by Director Cheryl Johnson to approve July 11, 2022 minutes as submitted; and seconded by Director Dan Johnson. Motion passed, all were in favor.

STAFF REPORTS:

CHIEF HOLMES:

Chief Holmes gave a verbal report, which expanded on his written report. Chief shared his comments on the following:

- **New Items:**
 - OSFM Up-Staffing changed to 1200-2100.
 - Paula LeMasters, DC Ismaili and I are working with First Due representative and starting the process (CAD, GIS, Inventory, stations, apparatus, and other modules). Goal is to be online by November 1, with reporting to the State NFIRS by Jan 1.
 - Current Fulltime Firefighter/EMT testing in the works. Written test was on the 3rd, Interview Panel on the 15th and Chief Interview on the 18th. This is to fill one open spot, and create a future list. There is a possibility of testing outside of the district in months to come.
 - At the 07.25.2022, IVFD Firefighters and Support received a few great kudos from the members of the Cave Junction City Council. They were very thankful to have a great bunch of people working out here and responding day after day. They were also pleased with the leadership of the Fire Chief. I expressed to the Council that I would make sure that I passed on the information.
- **Training:**
 - AMR Run Review / QA-QI
 - IAAI Investigator Training – Vegetation Fires, Car Fires
- **Fire Defense Board Items:**
 - Working with the Josephine County fire departments/districts and OSFM on pre-positioning and coverage of major incidents. Well attended and great information received.

- Completing my August rotation for Fire Defense Board.
- WT8942 was utilized as part of the Structural Strike Team on 07/29/2022 to the Jackson County Fire.
- Attending weekly OSFM Fire Defense Board Chief Weekly Calls (Region Availability, Resource Fire Maps and Updates)
- **New Meetings Attended:**
 - Attended the County Commissioners Sheriff Forum in Cave Junction
 - Attended the OSFM Apparatus – Question and Answer Forum meeting with Division Chief Sherman and Deputy Chief Ismail.
 - Attended the 199 Corridor Safety Meeting
 - Attended the quarterly Josephine County EMS Board Meeting
 - Attended the OSFM Competency Recognition Proposed Rule Changes Stakeholder Meeting (meeting for proposed administrative rule changes to standardized certification and training requirements for fire official responsible for the fire code administration and enforcement).
- **On-Going and Informative Meetings:**
 - *Attended Rogue Valley Fire Chief Association Meeting (In-Person)*
 - *Attended the Cave Junction City Council (In-Person)*
 - *Attended the Williams Fire District BOD (In-Person)*
 - *Attended the Oregon Fire Chief Association meeting (On-Going)*
 - *Attended the Fire Prevention Co-Op (Online)*
 - *Attended the Applegate FPD Board Of Directors Meeting (Online)*
 - *Attended the IVFROG meeting (In-Person)*
 - *Attended the Fire Standards Meeting (On-going/ online)*
 - *Attended the IV Safe House Alliance Board Meeting (Online)*

DEP. CHIEF GAVLIK (on vacation - given by Chief Holmes):

- Report provided in the board packet.
- Training classes this month will cover Hemorrhage Control & Fluid Resuscitation, Task Performances, Water Shittle & Drafting, Communications & Documentation, and SCBA Confidence Drill.

DEP. CHIEF ISMAILI (out on a call - given by Chief Holmes):

- We have hired new staff from a State Fire Marshals up staffing grant. We have hired six (6) of our volunteers to up staff for this wildland season. Station 2 will be staffed daily during the duration of this grant. This will give us better coverage for the district and a quicker response for our mutual aid partners.
- For the month of July, we had 17 lift assist calls, 62 medical calls, 16 open burn/smoke investigation calls – with multiple fines and warnings issued, 1 large vehicle fire on Pinecone Drive, 4 grass fires, 2 structure fires, 1 Structural Strike Team activation for mutual aid with the Corey fire, 19 motor vehicle accidents with 2 civilian fatalities and NO firefighter injuries.
- The tank pump electrical systems for station's 3, 4, and 6 been completed and are now operational thanks to Ed Sudyka and Division Chief Sherman.
- The fiddler repeater installation is underway. The solar power system has been installed. The repeater and antennas shall be installed by Tuesday 8/9/22. This final site will give us redundancy in our communication infrastructure in case of future repeater failures.

DIV. CHIEF SHERMAN:

- Logistics, vehicle and station maintenance report was provided.
- Fiddler Mountain repeater project is close to being completed.

- Water Tank projects continue to be finalized.

ADMINISTRATOR PAUL: no report, financials provided.

NEW BUSINESS:

- Recommended two annexation requests as follows:
 - Monte LaComb, 4443 Rockydale Rd, Cave Junction – 5.91 acres
 - Aliscia & Ronnie Fuson, 200 Arrowhead Drive, O'Brien – 33.13 acres

Motion to approve the annexation by Director Cheryl Johnson, seconded by Director Michelle Binker. All in favor, motion passed.

- Director Michelle Binker made a motion to approve an expenditure of \$10,500 to cover the cost of the 2021-2022FY audit by Richard W. Brewster, CPA PC. Motion seconded by Director Cheryl Johnson. All in favor, motion passed.
- Ethan Lane – Liaison for City of Cave Junction
 - Golf Course lease was renewed for 2 additional years
 - Attended the 199 Safety Corridor meeting, encourages everyone to support adoption so that we can recommend changes and move forward
 - Psilocybin is a hot topic right now and whether or not we will allow manufacturing of product within the city limits
- Director Cheryl Johnson shared details of the upcoming OFDDA conference in Hood River, November 3-5, 2022 and encouraged board members to consider attending.
- Access to Pinecone Drive has been an ongoing issue. Call volume for 2017 to current was included in the board packet. The property is currently in contract for a new buyer. Code Enforcement has assured IVFD that access will be part of the buyer's responsibility. Director Binker created drafted a letter that we can submit if necessary. Chief Holmes will keep this issue on his radar. Director Dan Johnson also had three letters of concern from current property owners on Pinecone Drive. The matter was tabled until further action is warranted. It was further discussed that if there is a fire incident and you have not completed defensible space work, the property owner is liable for up to \$100,000 in damages to neighboring properties. This applies to all property owners in the state.

OLD BUSINESS:

- Director Cheryl Johnson reminded all the Directors that the banks will need our signature cards updated, now that the July board meeting minutes are approved. She will contact Wells Fargo with the appropriate paperwork so that Director Dan Johnson can be added to our account.

VIDEO: Thank you to Dale Sandberg for an excellent video review of July/early August 2022. Director Lamb thanked Dale Sandberg for all of his work to complete the monthly video.

PUBLIC COMMENT:

- Ethan Lane again shared his gratitude for IVFD and all they do. He also shared information on the Main Street Cave Junction program. If anyone is interested in volunteering or donating, it would be appreciated.
- Chief Holmes thanked Harvey Carone for donating the boom truck for the Fiddler Mtn. project.

BOARD COMMENT:


- Director Michelle Binker received a request from the IV Lions Club if we were interested in a booth at the Labor Day Festival. She will advise them that we will not need a booth this year. Director Michelle Binker is interested in attending the SDAO one-day training on September 15, 2022 in Salem. She expressed her appreciation to IVFD staff and volunteers for the quick response our many open burns and grass fires. There have been many close calls that could have been much worse.

- Director Bouchard apologized to the board and IVFD for being late to the meeting.
- Director Cheryl Johnson underscored her appreciation to IVFD after Director Binker stole her thunder. She also shared a birthday card for Director Jerry Lamb from the board.
- Director Jerry Lamb shared that he has received a number of comments and compliments from citizens of the valley, especially residents in Takilma, who appreciate the responsiveness of IVFD.

The next regularly scheduled BOD meeting will be Monday, September 12, 2022 at 4:00pm at the Administration building, 681 Caves Hwy., Cave Junction, OR.

This meeting adjourned at 4:45pm.

Respectfully submitted,



Director Cheryl Johnson
Board Secretary

Fire Chief Report

08.08.2022

- **New Items:**

- OSFM Up-Staffing changed to 1200-2100.
- Paula LeMasters, DC Ismaili and I are working with First Due representative and starting the process (CAD, GIS, Inventory, and other modules). Goal is to be online by November 1, with reporting to the State NFIRS by Jan 1.
- Current Fulltime Firefighter/EMT testing in the works. Written test was on the 3rd, Interview Panel on the 15th and Chief Interview on the 18th. This is to fill one open spot, and create a future list. There is a possibility of testing outside of the district in months to come.
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- **Training:**

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- Completing my August rotation for Fire Defense Board.
- WT8942 was utilized as part of the Structural Strike Team on 07/29/2022 to the Jackson County Fire.
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- **New Meetings Attended:**

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- *Attended the IV SafeHouse Alliance Board Meeting (Online)*

Illinois Valley Rural Fire Protection District

Deputy Chief / Training Report

August 8, 2022



**ILLINOIS VALLEY
FIRE
DISTRICT**

We received \$3,000 from the Carpenter Foundation grant to help cover the cost of the crane rental to stack the training building Conex boxes and the Leary Firefighter Foundation has been contacted about funding the cost of the electrical and lighting for the training center.

Our new Tactical Repeater frequency is currently going through coordination and should be made available to us for use soon.

I have scheduled six of our drivers to attend DPSST's Skid Truck training in White City this month which will cover how to avoid skids and the best way to stop once a skid occurs.

The Fire Explorers might have an opportunity to attend the BSA's Winterfest competition in January next year. It will require raising additional monies to cover travel and accommodation costs.

Training for this month will be covering areas of Hemorrhage Control & Fluid Resuscitation, Firefighter Task Performances, Water Shuttling, Life Flight Helicopter training, Communication and Documentation, and a SCBA Confidence Drill.

Respectfully Submitted by Jeff Gavlik, Deputy Chief



August Schedule 2022



Date	Training	Location	Instructor
8/2/2022	Association Meeting	Admin	President
	Hemorrhage Control & Fluid Resuscitation	Admin	Gavlik
8/9/2022	Task Performances	Sta. 1	Lane
8/16/2022	Water Shuttle & Drafting Cal/OR Life Flight (IV Airport VTAC11)	Sta. 1	Goo
8/23/2022	Communications & Documentation	Sta. 1	Gavlik
8/30/2022	SCBA Confidence Drill	Sta. 1	Pfeiffer

Note:

“Hemorrhage Control & Fluid Resuscitation” will be our monthly medical continuing education for recertification; **“Task Performances”** will be on tasks **3-3.3** Forcible Entry, **3-3.10** Horizontal Ventilation, & **3-3.16** Emergency Scene Lighting; **“Water Shuttle & Drafting & Cal/OR Life Flight”** will be focussing on the ability to support a large volume flow to meet ISO standards & review of Helo patient loading procedures; **“Communications & Documentation”** will be for practicing how to effectively document incidents and events along with an overview on communications; **“SCBA Confidence Drill”** will be for practicing your familiarity with the air pack and its components under adverse situations.



Illinois Valley Fire Protection District
Board of Directors Meeting
Operations/Prevention Notes
8/8/2021

Since my absence from the last two (2) board meetings, we have hired new staff from a State Fire Marshals up-staffing grant. We have hired six (6) of our volunteers to up-staff for this wildland season. Station 2 will be staffed daily during the duration of this grant. This will give us better coverage for the district and a quicker response for our mutual aid partners.

Version three (3) of the shift schedules are attached.

For the month of July, we had seventeen (17) lift assist calls.

We had sixty-two (62) medical calls.

We had sixteen (16) open burn/smoke investigations calls. There were multiple fines and warnings issued.

We had one (1) large vehicle fire on pinecone drive. The cause of the fire was Undetermined. This was an abandoned 5th wheel trailer and was most likely set on fire.

We had four (4) grass fires. Two (2) of them were undetermined. There were most likely caused by vehicle emissions. One (1) was unintentional, it was caused by fireworks. One (1) was unintentional, it was a rekindled burn pile.

We had two (2) structure fires. The fire on Lakeshore was Undetermined. But a lot of the indicators pointed towards an electrical issue. The fire on Rieger Lane is still under investigation and has been turned over to Oregon State Police.

We had one (1) Structural Strike Team activation for the Corey fire that we assisted our neighbors with mutual aid.

We had fourteen (19) Motor Vehicle Accidents with two (2) civilian fatalities and **NO** firefighter injuries.

The tank pump electrical systems for station's 3, 4 and 6 been completed and are now operational thanks to Ed Sudyka and Division Chief Sherman.

The fiddler repeater installation is underway. The solar power system has been installed. The repeater and antennas shall be installed by Tuesday the ninth. You may hear us over the air testing the system. This final site will give us redundancy in our communication infrastructure in case of future repeater failures.

Any questions????



Maintenance Report July 2022

8951 Command SUV: Relocate wiring for emergency lights, emergency radio, and siren. Install slide out in rear of vehicle. Replace front and rear brake rotors, brake pads, brake calipers, and tires.

8901 Engine: Replace right rear stop/tail light bulb, service, and safety inspection. Wash and wax.

8941 Water Tender: Replace fuel injector for DPF system, have DPF serviced, and perform a regen cycle.

8904 Engine: Service, adjust brakes, and safety inspection. Wash and wax.

8932 Rescue: Replace battery.

8906 Engine: Service and safety inspection.

8907 Engine: Service and safety inspection. Wash and wax.

8931 Rescue: Replace front and rear caliper, brake pads, rear ABS module, and brake master cylinder. Service and safety inspection.

8971 Air Truck: Service and safety inspection.

8903 Engine: Service and safety inspection.

8952 Command SUV: Install id stickers.

8961 Brush Truck: Service and safety inspection. Service pump engine.

Station 1: Purchase 2- manhole covers for water tanks.

Station 6: Water pump in service.



Illinois Valley Fire District

681 Caves Highway
Cave Junction, OR 97523
phone: 541-592-2225 • fax: 541-592-6122
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August 1, 2022

Board of Directors
Illinois Valley Fire District

RE: Annexation of property into Fire District

Board Members:

LaComb, Monte Q of 4443 Rockydale Rd., Cave Junction, OR 97523, owner of the property at 4443 Rockydale Rd., Map 40-08-02 TL 2302, would like to annex their property into the Fire District.

They will provide adequate driveway access or a signed non - compliance letter, thus adhering to the rules of the Oregon Fire Code and the Illinois Valley Fire District.

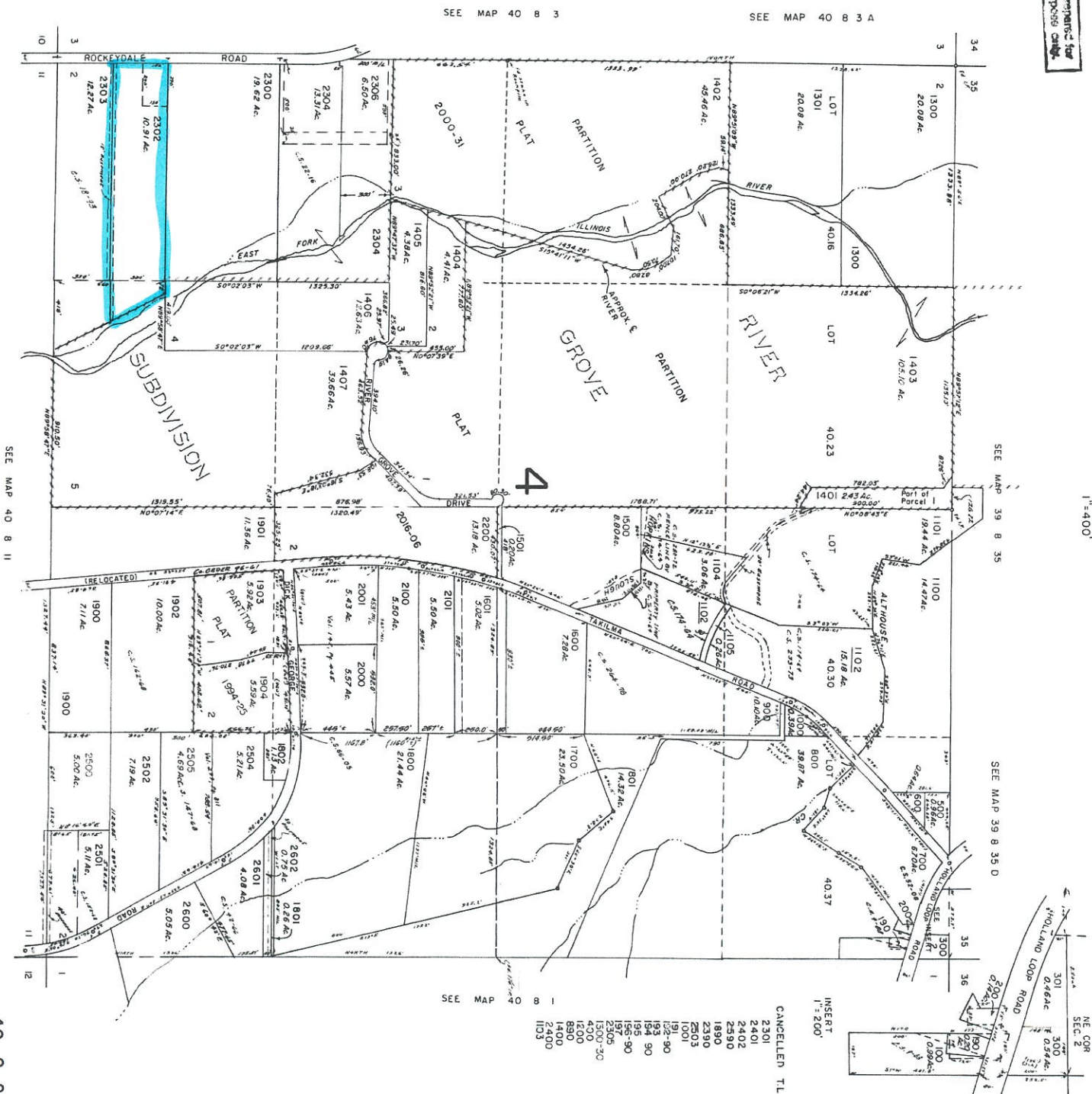
It is in the best interest of the Fire District that we annex the property.

See map attached.

Kamron Ismaili
Division Chief
Operations / Prevention
Illinois Valley Fire District

5.91 acres of 10.91

and MSP was prepared for assessment purposes only.





Illinois Valley Fire District

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Cave Junction, OR 97523
phone: 541-592-2225 • fax: 541-592-6122
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August 1, 2022

Board of Directors
Illinois Valley Fire District

RE: Annexation of property into Fire District

Board Members:

Fuson, Aliscia & Fuson, Ronnie II of 709 Gold Canyon Dr., Selma, OR 97538, owner of the property at 200 Arrowhead Dr., Map 40-09-35 TL 400, would like to annex their property into the Fire District.

They will provide adequate driveway access or a signed non - compliance letter, thus adhering to the rules of the Oregon Fire Code and the Illinois Valley Fire District.

It is in the best interest of the Fire District that we annex the property.

See map attached.

Kamron Ismaili
Division Chief
Operations / Prevention
Illinois Valley Fire District

33.13 acres of 38.13

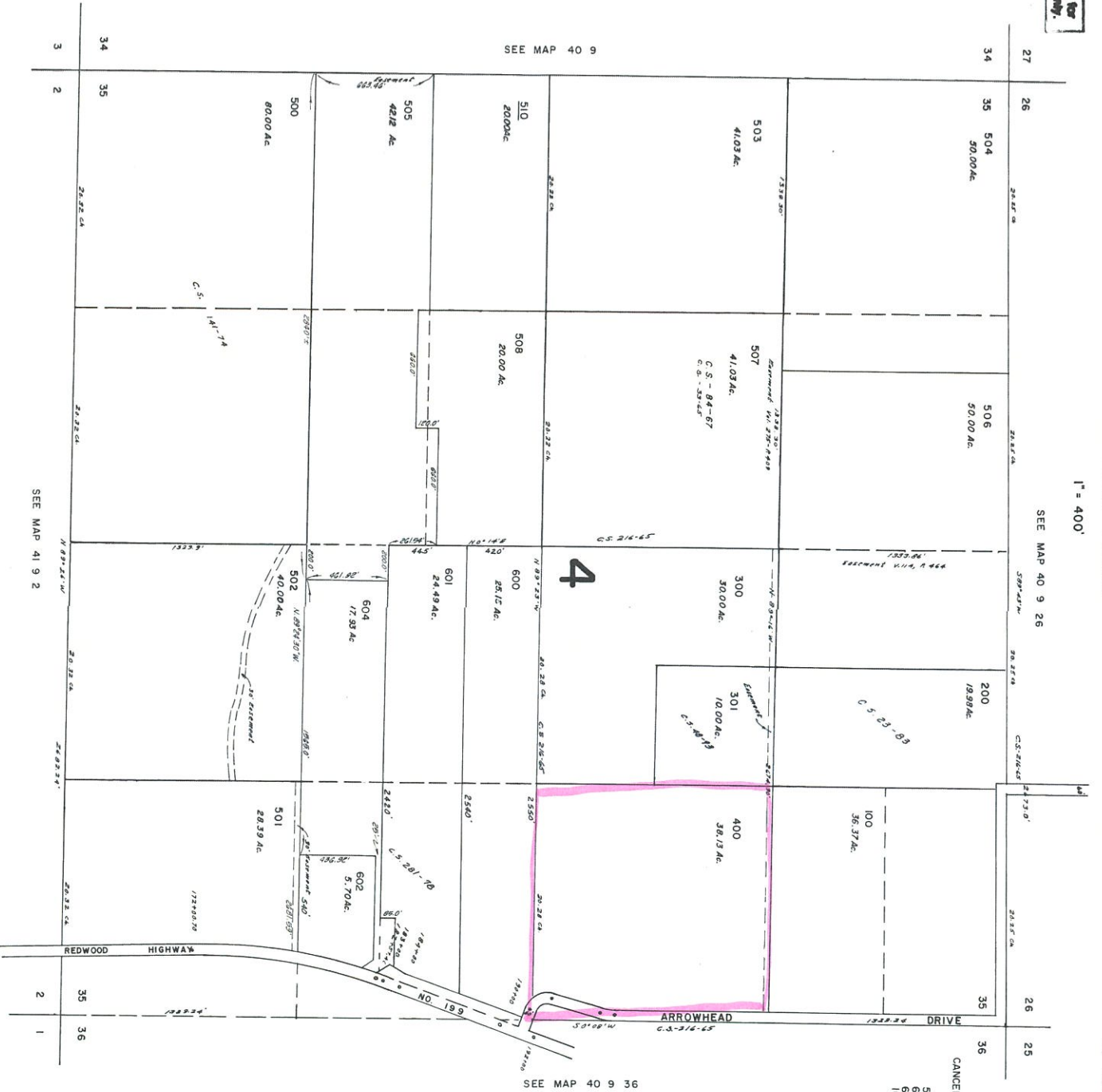
This map was prepared for
assessment purposes only.

1" = 400'

SEE MAP 40 9 26

CANCELLED T.L.

809
813
890
101



SEE MAP 40 9

SEE MAP 41 9 2

RICHARD W. BREWSTER, CPA, PC

CERTIFIED PUBLIC ACCOUNTANT

670 SUPERIOR COURT, #106
MEDFORD, OREGON 97504
(541) 773-1885 · FAX (541) 770-1430
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July 11, 2022

Board of Directors
Illinois Valley Rural Fire Protection District
681 Caves Highway
Cave Junction, OR 97523

We are pleased to confirm our understanding of the services we are to provide Illinois Valley Rural Fire Protection District for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities – cash basis-- and each major fund – cash basis, and the disclosures, which collectively comprise the basic financial statements of Illinois Valley Rural Fire Protection District as of and for the year ended June 30, 2022.

We have also been engaged to report on supplementary information, such as budgetary comparison schedules, that accompany Illinois Valley Rural Fire Protection District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the standards in accordance with Oregon State Regulations, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Supplementary Information – Budgetary Comparison Schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on this other information:

2. Management's Discussion and Analysis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Illinois Valley Rural Fire Protection District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Illinois Valley Rural Fire Protection District in conformity with the cash basis of accounting based on information provided by you

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing

activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the cash basis of accounting.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Richard W. Brewster, CPA, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Oregon Secretary of State or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Richard W. Brewster, CPA, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to Oregon Secretary of State or its designee. The Oregon Secretary of State or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Richard W. Brewster is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit at a mutually agreeable time in July/August, and to issue our reports no later than December 30, 2022.

Our fee for the audit services listed above will be \$10,500 for the audit year. This fee assumes that all requested work papers will be timely and accurately prepared and there will be no more than 3 adjusting journal entries. Any additional services provided outside of this agreement will be billed at our standard hourly billing rate. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses or at the end of the engagement and

are payable on presentation. In accordance with our firm's policies, work may be suspended if your account becomes **60 days or more overdue** and may not be resumed until your account is paid in full. **Amounts not paid within 90 days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year).** If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

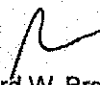
Reporting

We will issue a written report upon completion of our audit of Illinois Valley Rural Fire Protection District's financial statements. Our report will be addressed to Board of Directors of Illinois Valley Rural Fire Protection District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement.

If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Illinois Valley Rural Fire Protection District and believe this letter accurately summarizes the significant terms of this engagement. If you have any questions, please let us know. If you agree with the terms of this engagement as described in this letter, please sign the accountants copy and return it to me in the enclosed envelope.

Very truly yours,


Richard W. Brewster
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Illinois Valley Rural Fire Protection District.

Fire Chief

Date

President, Board of Directors

Date

Pinecone Dr. Calls

2022

2200255 2/20/2022 Open Burn
2200477 4/5/2022 Open Burn
2200594 5/6/2022 UTL - Good Intent
2200787 6/14/2022 Open Burn
2200899 7/4/2022 Large Vehicle Fire

2021

2101123 8/15/2021 Outdoor Smoke
2101272 9/15/2021 Open Burn
2101281 9/16/2021 Open Burn
2101411 10/17/2021 Open Burn
2101559 11/21/2021 Open Burn
2100003 1/1/2021 Explosion Heard
2100354 3/28/2021 Open Burn
2100546 4/30/2021 Large Vehicle Fire
2100820 6/18/2021 Grass Fire
2100859 6/26/2021 Small Vehicle Fire
2100862 6/27/2021 Small Vehicle Fire
2101123 8/15/2021 Outdoor Smoke
2101272 9/15/2021 Open Burn
2101281 9/16/2021 Open Burn
2101411 10/17/2021 Open Burn
2101559 11/21/2022 Open Burn

2020

2000792 8/9/2020 UTL - Fire Assist
2000860 8/22/2020 Open Burn
2001273 11/22/2020 Open Burn
2000401 4/20/2020 Grass Fire
2000513 5/26/2020 Open Burn
2000792 8/9/2020 UTL - Fire Assist
2000860 8/22/2020 Open Burn
2001273 11/22/2020 Open Burn

2019

1900819 7/27/2019 Small Vehicle Fire
1900075 1/16/2019 Outdoor Smoke
1900433 4/26/2019 Open Burn

2018

1801477 12/8/2018 Open Burn
1800664 6/12/2018 Outdoor Smoke
1801477 12/8/2018 Open Burn

2017

1701222 9/27/2017 Open Burn

1700597 5/11/2017 Open Burn

Illinois Valley RFPD

Profit & Loss Budget vs. Actual

July 2022

	Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010-00 · Current Taxes	6,143.97	1,477,482.00	-1,471,338.03	0.42%
4020-00 · Prior Taxes	2,646.56	20,000.00	-17,353.44	13.23%
4030-00 · Other Tax Offsets	6,427.61			
4630-00 · INTEREST INCOME				
Total 4630-00 · INTEREST INCOME	8.56	1,000.00	-991.44	0.86%
4710-00 · Miscellaneous				
Total 4710-00 · Miscellaneous	-30,495.48	59,515.00	-90,010.48	-51.24%
4800-70 · Transfer Out - General Fund	0.00	5,000.00	-5,000.00	0.0%
Total Income	-15,268.78	1,562,997.00	-1,578,265.78	-0.98%
Gross Profit	-15,268.78	1,562,997.00	-1,578,265.78	-0.98%
Expense				
5000-00 · Personal Services				
Total 5000-00 · Personal Services	142,831.15	1,616,285.00	-1,473,453.85	8.84%
6000-02 · Materials & Services				
Total 6000-02 · Materials & Services	29,416.92	578,133.00	-548,716.08	5.09%
7000-03 · Capital Outlay				
Total 7000-03 · Capital Outlay	215.95	92,755.00	-92,539.05	0.23%
7950-03 · Contingency Fund	0.00	40,000.00	-40,000.00	0.0%
8000-04 · Debt Service/Lease Purchase Agr				
Total 8000-04 · Debt Service/Lease Purchase Agr	0.00	58,794.00	-58,794.00	0.0%
8000-46 · Loan Fees	2,548.85			
Total Expense	175,012.87	2,385,967.00	-2,210,954.13	7.34%
Net Ordinary Income	-190,281.65	-822,970.00	632,688.35	23.12%
Other Income/Expense				
Other Income				
BOND INDEBTEDNESS				
4632-03 · Unseg Int	2.08			
Total BOND INDEBTEDNESS	2.08			
4040-00 · Levy Funds				
Total 4040-00 · Levy Funds	2,348.37	395,028.00	-392,679.63	0.59%
9000-10 · Bond Taxes - Prior	362.72			
9000-11 · Bond Taxes	633.09			
Total Other Income	3,346.26	395,028.00	-391,681.74	0.85%
Other Expense				
BOND INDEBTEDNESS FUND				
9001-01 · Bond Principal	0.00	170,000.00	-170,000.00	0.0%
9001-02 · Bond Interest	0.00	5,100.00	-5,100.00	0.0%
Total BOND INDEBTEDNESS FUND	0.00	175,100.00	-175,100.00	0.0%
Total Other Expense	0.00	175,100.00	-175,100.00	0.0%
Net Other Income	3,346.26	219,928.00	-216,581.74	1.52%
	-186,935.39	-603,042.00	416,106.61	31.0%