

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

June 9, 2025

1. Call meeting to order (silence phones)
2. Flag Salute (remove hats)
3. Roll Call
4. Review of May 12, 2025 minutes
5. Staff Reports
  - Fire Chief Holmes
  - Asst. Chief Ismaili
  - Div. Chief Gavlik
  - Batt. Chief Pfeiffer
6. New Business
  - Resolutions: None
  - Annexations:
    - James and Laura O'Grady of 1951 Draper Valley Rd. would like to annex 5.15 acres for a total of 10.15 acres.
  - Audit Engagement Letter: Motion to approve \$15,000 expenditure for audit
  - Teresa Stover - Hydrant Grant Administrator
  - Ethan Lane – City of Cave Junction Liaison
7. Old Business: Elections will be held at July meeting per discussion at May meeting.
8. Comments
  - Public Comment *(This is the time set for public comment. The Board of Directors 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 Directors today.)*
  - Board Comment
9. Next scheduled BOD Meeting is July 14, 2025 at 4:00 pm. at Admin Bldg.
10. 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

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## Illinois Valley Fire District Board of Directors Meeting Minutes June 9, 2025

President Bouchard called the meeting to order at 4:00pm and led the flag salute.

**PRESENT:** Asst. Chief Ismaili, Div. Chief Gavlik, Div. Chief Paul, Bat. Chief Pfeiffer, Paula LeMasters, FF Marler, FF Norton, FF Vetter **VOLUNTEER:**

**GUESTS:** Teresa Stover, Ethan Lane,

**ROLL CALL:** Directors Binker, Bouchard, and Lamb were present. Director Johnson is excused. Director Tyler is absent.

**REVIEW OF PREVIOUS MEETING MINUTES:** Motion made by Director Lamb to accept the May 12, 2025 minutes; and seconded by Director Binker. All in favor, motion passed unanimously.

### STAFF REPORTS

**CHIEF HOLMES:** (away for EFO training, written report submitted)

#### New Items:

- It was telecommunicators week (April 13-19) and IVFD contributed a gift basket and 4 movie tickets. I was able to see the dispatchers during that week and they were very supportive.

#### Fire Defense Board Items:

- Attended the State Fire Defense Board Chief meeting in person, and voted on the 2025 OSFM Mobilization Plan. Biggest change this year is pay for deployments and the new radio frequencies that will be used during conflagrations.
- The schedule is out and starting in May. This will allow for the Fire Defense Board Chiefs and Alternates to be on call throughout the fire season.

#### OSFM – Red Team:

- NTR

#### Training:

- Weekly IVFD Trainings
- AMR Monthly Continuing Education –
- AMR – Pediatric Care, Key Insights / Practical Application
- Attended the OSFM Fire Chiefs Conference in person.

#### New Meetings Attended:

- Met with District Forester Dan Quinones in regards to the upcoming fire season and working with the Josephine County Commissioners, along with the Rogue Valley Fire Defense Board.
- Assistant Chief Ismaili and I met with team members (Wildfire and Emergency Response) with Pacific Corp, who work closely with agencies when there are Red Flag days, fire, wind and any major incidents to make sure that the firefighters and community are safe. Good meeting.
- Attended the DPSST Accreditation meeting with Division Chief Gavlik and Ryan Dickerson (FD#3).

#### Ongoing and Informative Meetings Attended:

- Attended the Josephine County EMS meeting (online)
- Attended Josephine County Commissioners meetings (online).

- Attended Oregon Fire Chief Association monthly meeting (online).
- Attended Cave Junction City Council meeting (online).
- Attended the Cave Junction Chamber of Commerce (online).
- Attended Safe House Alliance Meeting with Director Johnson (online).
- Attended Hydrant Grant meetings with Assistant Chief Ismaili, Division Chief Paul and Teresa Stover (In-person and online).

#### **ASST. CHIEF ISMAILI:**

- For the month of May, we had a total of 92 calls: 2 false alarms, 7 good intent/no incident calls; 14 service/public assist calls, 16 illegal open burn/smoke investigation calls, 3 hazardous condition calls, 5 motor vehicle accidents with no civilian fatalities and no firefighter injuries, 31 medical calls, 1 equipment fire, 1 trash fire, 4 grass fires, 1 small vehicle fire, 1 cooking fire, 1 structure fire. Assisted on 5 calls with our mutual aid partners.
- Installed 3 smoke alarms in valley residences.
- Completed 5 fire and life safety inspections.
- 2 fireworks applications were approved to sell fireworks.
- Chipper program served 23 additional valley residents in April.
- Station 5: The permitting is still in process, and awaiting the engineering plans. Josephine County has waived permitting fees.
- Attended the IVFROG, IAAI, RV and JoCo Operations meetings, as well as our hydrant grant meetings.

#### **DIV. CHIEF GAVLIK:**

- The training building construction continues: insulation and more safety railings installed, as well as a metal sealant for the roof. Next: interior walls! Positive progress.
- Joint mutual aid training opportunities for structural protection tactics, progressive hose lays, and wildland size-up & tactics.
- Upcoming trainings include: Firefighter II, Wildland FF Type II, FF Type I, Engine Boss, Rope Rescue Operations, and RITA SOWS.
- Explorers have a can and bottle fundraiser on 7/5/25, behind Chevron, from 10am to 2pm.
- Training for this month will include Lock Box Program and Wildland RT-130, Wildland Engine Operations, Cal/OR Helo Ops, and Vehicle Extrication.

#### **BAT. CHIEF PFEIFFER:**

- A written maintenance report was submitted in the board packet, and discussed at the board meeting with detail of the maintenance on the fleet and buildings.

**ADMINISTRATOR PAUL:** no report, financials provided.

#### **NEW BUSINESS:**

- Annexation: James and Laura O'Grady of 1951 Draper Valley Rd. would like to annex 5.15 acres for a total of 10.15 acres. Director Lamb makes a motion to approve the petition; Director Binker seconds. Motion passes without objection.
- Audit Expenditure: Director Lamb makes a motion to approve \$15,000 expenditure for the annual audit; Director Binker seconds. Motion passes without objection.
- Hydrant Grant project update (Stover):
  - Setting up tentative dates for the bid process in the next week or two. This will run through the end of July, then contract negotiation starts.
  - Could start construction perhaps by Sept.
- City of Cave Junction (Ethan Lane) Nothing to share.

**OLD BUSINESS:** BOD officer elections will be held in July when a full board is present.

**PUBLIC COMMENT:** (none)

**BOARD COMMENT:**

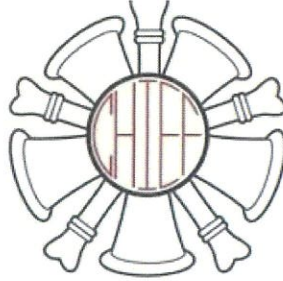
- General thank yous all around for the readiness and work of our firefighters. Safety first!
- Stay hydrated, everyone.
- Director Bouchard shares concerns about the fire danger. "People we really need to pay attention when they are doing something (with fire)."

The next regularly scheduled BOD meeting will be Monday, July 14, 2025 at 4pm at the Administration building, 681 Caves Hwy., Cave Junction, OR. This meeting adjourned at 4:25pm.

Respectfully submitted,



Michelle Binker  
Director



## **Fire Chief Report**

**Date:** 06.09.2025

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### **New Items:**

- Station 2 and 3 Resilience Hub Connex Boxes will be delivered in the middle of June.

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### **Fire Defense Board Items:**

- Nothing to Report currently

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### **OSFM – Red Team:**

- Gearing up for the season and having weekly meetings for planning sessions.

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### **Training:**

- Weekly IVFD Trainings
- Attended the OSFM 2025 SERC/LEPC Conference.
- Attended Understanding Apparatus Considerations in the ISO Fire Suppression Rating Schedule webinar.
- Attended Fire Chief Burnout: Causes, Consequences, and Potential Cures webinar.
- Currently in my first phase as an Executive Fire Officer at the National Fire Academy.

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### **New Meetings Attended:**

- Attended two meetings with Assistant Chief Ismaili and the Josephine County Commissioners in regard to fees with the County and the Fire District. A good outcome and better working relationship with the Commissioners.

- As a Evaluator for the OSFM Wildfire Staffing and Response Grant Programs, we had our first meeting and looked at how the grant evaluations will be taking place.
- Attended in person with the Josephine County Commissioners, Rural Metro, Grants Pass Fire, OSFM RMC, ODF and key players and discussed the Un-Incorporated area for fire response this summer, as well as what is happening in the current fire departments/districts for preparation of the wildland season.
- Attended the Josephine County 911 Budget Committee Meeting.

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**Ongoing and Informative Meetings Attended:**

- Attended the **Oregon Fire Chief's Association Monthly Business Meeting** (In-Person).
- Attended **Josephine County Commissioners meetings** (online and In-Person).
- Attended **Oregon Fire Chief Association monthly meeting** (online).
- Attended **Cave Junction City Council meeting** (In- Person and online).
- Attended the **Cave Junction Chamber of Commerce** (online).
- Attended **Hydrant Grant meetings with Assistant Chief Ismaili, Division Chief Paul and Teresa Stover** (In-person and online).



# *Illinois Valley Fire Protection District*

## *Board of Directors Meeting Operations/Prevention Notes 06/09/2025*

For May, we ran a total of 127 calls.

We had 1 false alarm call.

We had 27 Good intent calls. These calls are no incidents found, canceled en-route, smoke investigation, or legal open burns.

We had 10 Service Calls. These calls are public assists, lift assists, water leaks, stand-by, etc., and this includes 2 cat rescues.

We had 9 Illegal Open Burns/Calls. There were multiple warnings issued.

We had 2 Hazardous condition calls. These include powerline problems, fallen trees, fuel leaks, and gas leaks.

We had 9 Motor Vehicle Accidents with **3** civilian fatalities and **NO** firefighter injuries.

We had 50 Medical Calls.

We had 10 Grass Fires.

- The fires on Draper Valley, O'Brien Street, Thompson Creek, Holton Creek, Holland Loop, Deer Creek, Lakeshore, and Patton Bar Rd were all accidental. These were all escaped open Burns.
- The fire on Illinois River Road was undetermined. Witnesses stated they heard fireworks right before they noticed the fire. The Forest Service will be doing an investigation.
- And there was another fire on Patton Bar Road. This fire was both intentional and unintentional. The occupants misunderstood the burn permit and determined to set fire to the ground and chase around with a garden hose to clear their property of wildfire hazard. The occupants received a warning.

We had 2 Structure Fires.

- The fire on Reeves Creek was undetermined. This was more likely to combustibles close to the woodstove.
- The fire on Jackadel was unintentional. The cause of the fire was a flu fire that spread.

We assisted our partners with 7 mutual aid calls.

We installed 2 smoke alarms in Valley residences.

We completed 4 fire and life safety inspections.

The chipper program has ended for the season and served 38 residents in the Illinois Valley.

Station 5 is still in the permitting process.

I attended the IVFROG, SOFCO, IAAI, RV Operations, and Josephine County Operations meetings.

I've also been attending our hydrant grant meetings, and Teresa Stover will have an update for you.

Do you have any questions?





## *Illinois Valley Rural Fire Protection District*

Division Chief / Training Report

June 9, 2025

**ILLINOIS VALLEY  
FIRE  
DISTRICT**

The safety railing is complete on the first and second-story roof areas, with a little more work left to finish the third floor. Additionally, the remaining parts have arrived, allowing work to begin on the interior walls.

Firefighters Marler and Browman have attended the NFPA Firefighter II training, and Firefighters LeMasters and Meyer have completed their wildland Engine Boss training. Additionally, Battalion Chief Pfeiffer and Firefighter LeMasters attended the Rescue 3 Rescue Rope Operations course hosted in Grants Pass.

We are still scheduled to send a few firefighters to the wildland S-131 class in Applegate as well as to the RITA SOWS class in Ashland later this month.

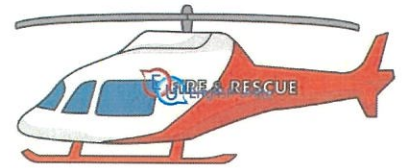
The Explorers' next can and bottle fundraiser opportunity is scheduled for July 5<sup>th</sup> from 10 am – 2 pm.

Training for this month will cover areas of Wildland RT-130, Wildland Engine Operations, Cal/OR Helicopter Operations, and Vehicle Extrication.

Respectfully Submitted by Jeff Gavlik, Division Chief



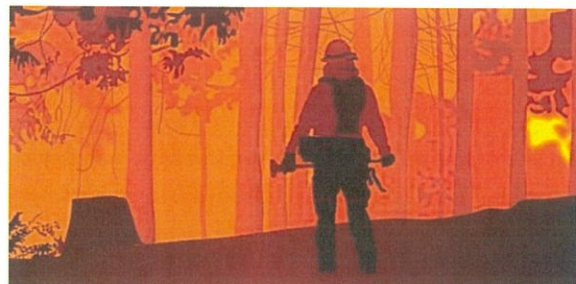
# June Schedule 2025



Date	Training	Location	Instructor
6/3/2025	Association Meeting	Admin	President
	Lock Box Program Wildland RT-130	Admin	Franklin Gavlik
6/10/2025	Wildland Engine Operations	Sta. 1	Pfeiffer
6/17/2025	Cal / OR Helo Ops	Sta. 2	Gavlik
6/28/2025 Saturday	Vehicle Extrication	Jerry'S Tow	Holmatro

## Note:

“**Wildland RT-130**” will be our annually required refresher training for wildland fires; “**Wildland Engine Operations**” will be for practicing the effective use and operation of our wildland engines; “**Cal / OR Helo Ops**” will be covering helicopter operations with patient loading and landing zones; “**Vehicle Extrication**” will be performing heavy extrication on vehicles to enhance proficiency to tool use.



# Maintenance Report- May 2025

All routine service and maintenance

8978- Replace front axles

8941- Fix air leaks

8905- New starter

8901- New water pump on motor, new LED lights on pump panel

All stations and Admin AC pumps serviced

All stations- Yard maintenance and mowing

**Illinois Valley RFPD**  
**Profit & Loss Budget vs. Actual**  
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010-00 · Current Taxes	1,501,334.48	1,551,950.00	-50,615.52	96.74%
4020-00 · Prior Taxes	31,345.40	18,000.00	13,345.40	174.14%
4030-00 · Other Tax Offsets	4,870.79			
4630-00 · INTEREST INCOME				
Total 4630-00 · INTEREST INCOME	91,259.13	20,000.00	71,259.13	456.3%
4710-00 · Miscellaneous				
Total 4710-00 · Miscellaneous	305,831.49	1,738,023.76	-1,432,192.27	17.6%
4712-00 · Explorers Savings	5,834.40			
4850-00 · Proceeds, Sale of Fixed Assets	67,390.00	111,500.00	-44,110.00	60.44%
<b>Total Income</b>	<b>2,007,865.69</b>	<b>3,439,473.76</b>	<b>-1,431,608.07</b>	<b>58.38%</b>
<b>Gross Profit</b>	<b>2,007,865.69</b>	<b>3,439,473.76</b>	<b>-1,431,608.07</b>	<b>58.38%</b>
<b>Expense</b>				
Fix it	0.00			
5000-00 · Personal Services				
Total 5000-00 · Personal Services	1,645,515.34	1,996,457.66	-350,942.32	82.42%
6000-02 · Materials & Services				
Total 6000-02 · Materials & Services	397,400.32	661,900.00	-264,499.68	60.04%
7000-03 · Capital Outlay				
Total 7000-03 · Capital Outlay	195,305.75	1,880,404.10	-1,685,098.35	10.39%
7950-03 · Contingency Fund	0.00	0.00	0.00	0.0%
8000-04 · Debt Service/Lease Purchase Agr				
1070-00 · Flexlease US Bank Interest	10,798.76	11,604.00	-805.24	93.06%
1075-00 · Flexlease US Bank Principal	35,000.00	35,000.00	0.00	100.0%
1080-00 · Fund Transfer Expense	480.00	480.00	0.00	100.0%
Total 8000-04 · Debt Service/Lease Purchase Agr	46,278.76	47,084.00	-805.24	98.29%
8000-46 · Loan Fees	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>2,284,500.17</b>	<b>4,585,845.76</b>	<b>-2,301,345.59</b>	<b>49.82%</b>
<b>Net Ordinary Income</b>	<b>-276,634.48</b>	<b>-1,146,372.00</b>	<b>869,737.52</b>	<b>24.13%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>BOND INDEBTEDNESS</b>				
4632-03 · Unseg Int	22.24			
<b>Total BOND INDEBTEDNESS</b>	<b>22.24</b>			
4040-00 · Levy Funds				
4040-50 · Levy Funds (2022)- current year	405,832.35	414,953.00	-9,120.65	97.8%
4040-60 · Levy Funds (2022)-Prior Year	8,357.98			
Total 4040-00 · Levy Funds	414,190.33	414,953.00	-762.67	99.82%
9000-10 · Bond Taxes - Prior	1,941.76			
<b>Total Other Income</b>	<b>416,154.33</b>	<b>414,953.00</b>	<b>1,201.33</b>	<b>100.29%</b>
<b>Net Other Income</b>	<b>416,154.33</b>	<b>414,953.00</b>	<b>1,201.33</b>	<b>100.29%</b>
	<b>139,519.85</b>	<b>-731,419.00</b>	<b>870,938.85</b>	<b>-19.08%</b>





# Illinois Valley Fire District

681 Caves Highway  
Cave Junction, OR 97523  
phone: 541-592-2225 • fax: 541-592-6122  
[www.ivfire.com](http://www.ivfire.com)

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5/8/2025

Board of Directors  
Illinois Valley Fire District

RE: Annexation of property into Fire District

Board Members:

James David O'Grady & Laura M K O'Grady of Selma, OR, owner of the property at 1951 Draper Valley Rd, Map 37-08-36 TL 202, would like to annex 5.15 acres of their property into the Fire District for a total of 10.15 acres.

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.

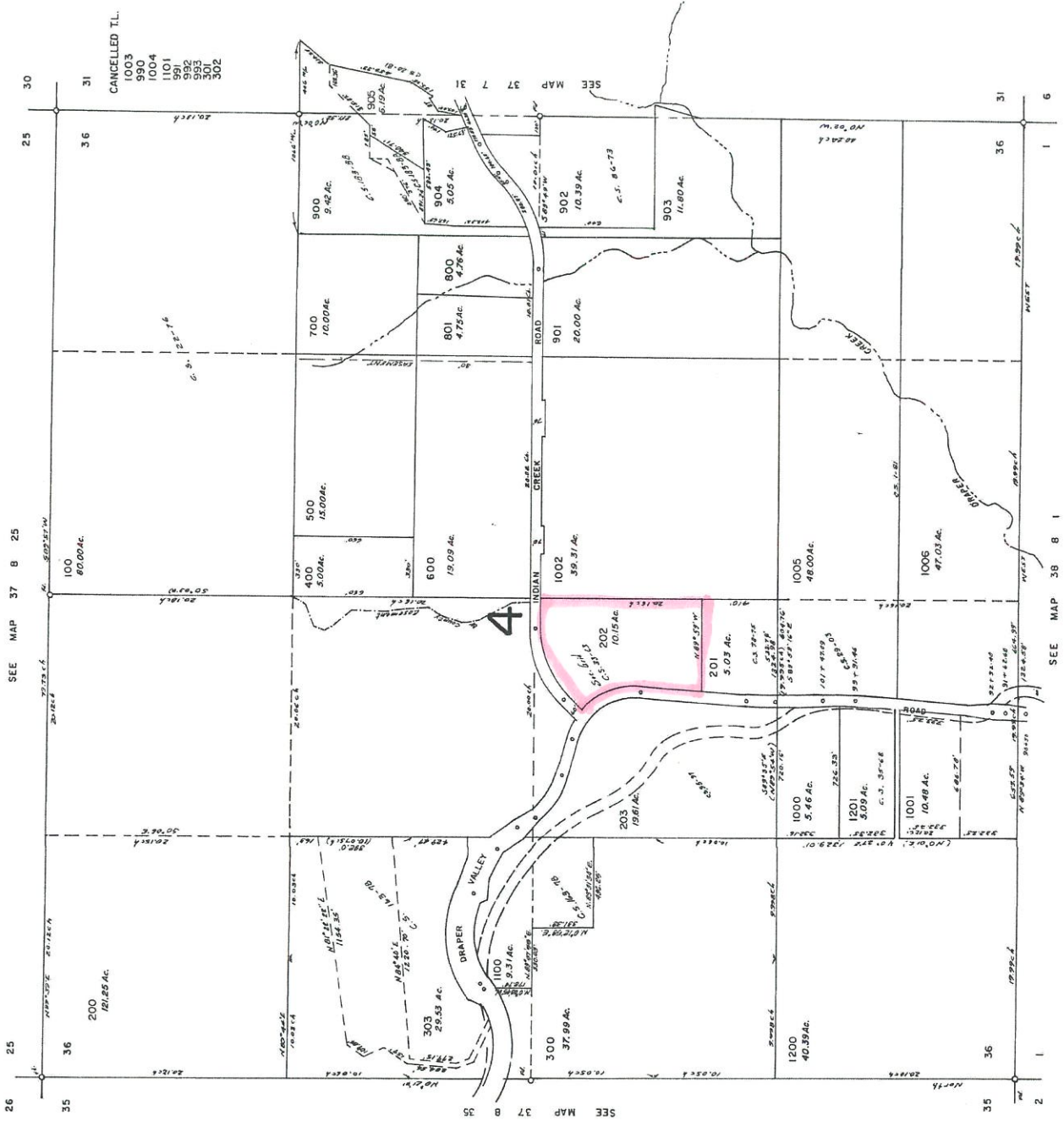
See map attached.

Respectfully,

Kamron Ismaili  
Assistant Chief  
Illinois Valley Fire District

This map was prepared for  
see that purpose only.

1"=400'





# RWB & Co.

CERTIFIED PUBLIC ACCOUNTANTS



670 SUPERIOR COURT, #106

MEDFORD, OREGON 97504

(541) 773-1885

[www.rwbandco.com](http://www.rwbandco.com)

May 15, 2025

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

Enclosed, please find two copies of the proposed engagement letter covering our services in the preparation of the Audit Reports for the year ending June 30, 2025.

Please obtain the appropriate signatures on the originals and return the accountant's copy in the enclosed envelope. Retain the client's copy for your records.

If you have any questions or need additional information, please call our office.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard W. Brewster", written over a horizontal line.

Richard W. Brewster  
Certified Public Accountant

Enclosures



May 15, 2025

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, 2025.

### **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, 2025.

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 the 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 district or to acts by management or employees acting on behalf of the district.

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 come 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 and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representation from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers to serve 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.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the district 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), and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the district's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter. 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 district from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representation 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 district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where 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 district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the district 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 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 RWB & Co., Certified Public Accountants 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 the 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 RWB & Co., Certified Public Accountants personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the 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 on approximately July 15, 2025, and to issue our reports no later than December 30, 2025.

Our fee for the audit services listed above will be \$15,000 for the audit year. This fee includes \$500 for an in-person presentation of the final audit report. If the Board determines that a Video Conferencing meeting will suffice, this fee will be reduced by \$250. 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 the 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 the 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 our engagement. If you have any questions, please let us know. If you agree with the terms of the engagement as described in this letter, please sign the accountant's copy, and return it to us in the enclosed envelope.

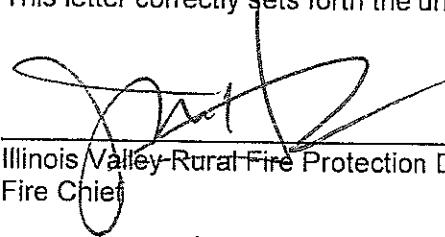
Very truly yours,



Richard W. Brewster  
Certified Public Accountant

RESPONSE:

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



Illinois Valley Rural Fire Protection District  
Fire Chief

5/27/2025  
Date



Illinois Valley Rural Fire Protection District  
President, Board of Directors

6-9-2025  
Date

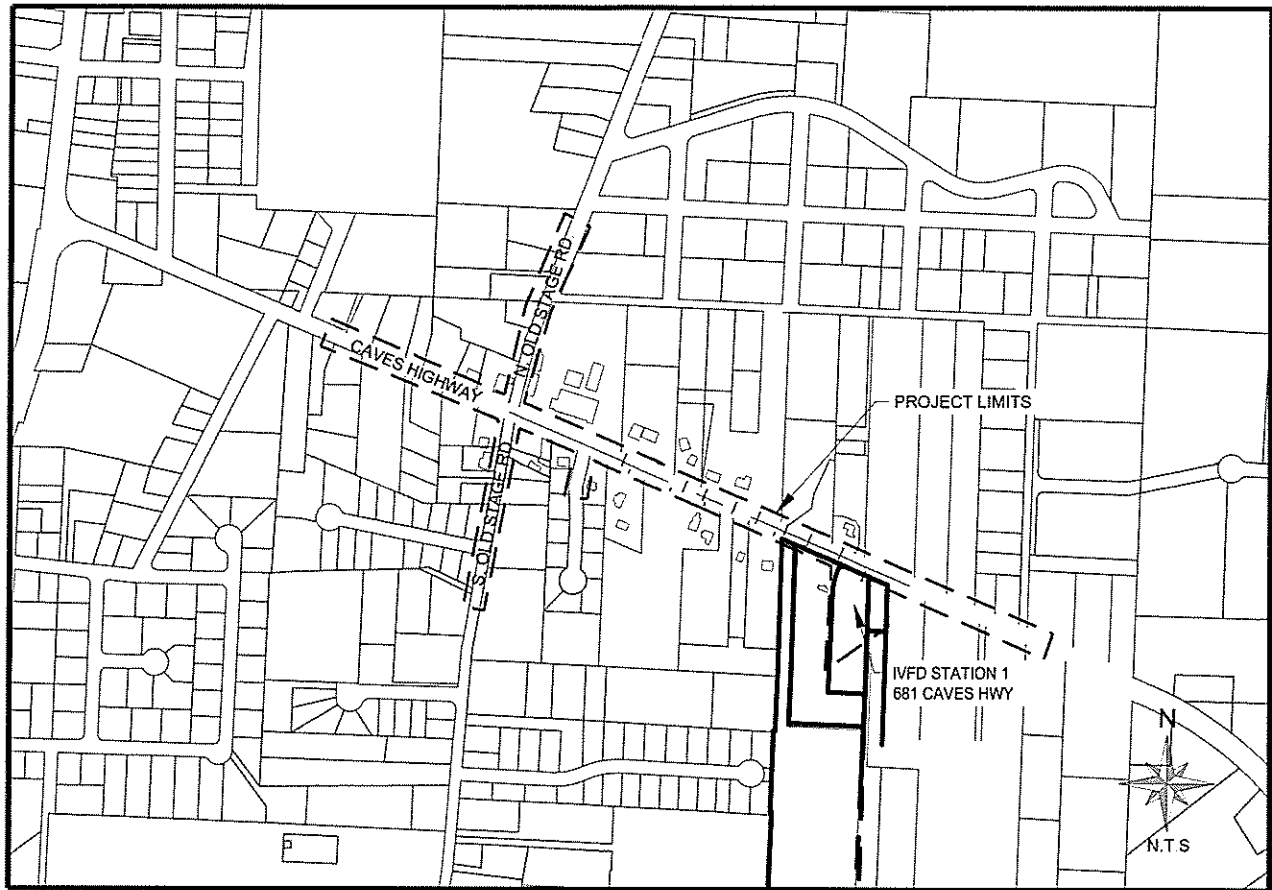


**TO:** Illinois Valley Fire District Board of Directors and staff  
**FROM:** Teresa Stover, contract project administrator for water and sewer lines extension  
**SUBJECT: Hydrant Project Status Report**  
**DATE:** June 3, 2025

The IVFD water and sewer lines expansion will install approximately 1,700 lineal feet each of water and sewer lines from existing City of Cave Junction main lines on Old Stage Road to the Illinois Valley Fire District Station 1 at 681 Caves Highway (see attached drawing). Four fire hydrants will be installed along the water line; three on Caves Highway and one on the fire station back lot.

IVFD is managing the design, engineering, and construction of the project. Upon completion, IVFD will hand off operation and maintenance of the lines to the City of Cave Junction. The project is funded by an Oregon Lottery direct legislative award, as administered by Business Oregon. The Business Oregon deadline to complete the project is March 2027.

- **Design engineering**
  - Civil West made final changes, and the IVFD team reviewed the final draft of the design package, which includes the invitation to bid, preliminary contracts, technical specifications, and engineering drawings.
- **Permits and regulatory approvals**
  - Civil West submitted engineering plans, along with the capacity study and land use compatibility statement, to Department of Environmental Quality (DEQ) for its sewer system review. DEQ-requested changes have been incorporated. Awaiting final DEQ review and approval of the changes.
  - Received letter of plan review exemption for water main extension projects from the Oregon Health Authority.
  - Business Oregon reviewed the design package; asked for changes and clarifications, which were provided. The design package is now approved by Business Oregon.
- **Procurement**
  - After approval of the design package is received from DEQ, the bid publication schedule will be established. The bid period will be 30 days.
- **Construction**
  - The construction phase is estimated to take 45 days.
- **Finance**
  - Submitted the sixth disbursement request (attached) for engineering and grant administration.



PROJECT VICINITY MAP



OBDD Disbursement Request				Amendment Number 1
Recipient:		Illinois Valley Fire District		Project Number: C2024039 7232-01
Project Name:		Extension of Water and Sewer Lines		Request Number: 6
Funding Programs:		Direct Legislative Passthrough		
Project Goals (Report for Every Cash Draw)				
Proposed Work Plan		Estimated Completion Date	Results Achieved	
1.	Execute IGA with Cave Junction	Jul 31 2024	After negotiations and several drafts, the IGA was executed on July 31.	
2.	Procure Engineer	Dec 31 2024	The Engineering RFP was issued in Sep. Two proposals were opened Oct 8. Contract executed Dec 29.	
3.	Final Design Complete, including OHA/DEQ approval of plans	Apr 27 2025	100% design completed Mar 18. ODOT review complete. Final changes made to bid documents. Under final DEQ review.	
4.	Construction Complete	Aug 31 2025		
5.	Project Closeout	Oct 31 2025		
6.				
7.				
8.				
9.				
10.				