SILVERTON FIRE DISTRICT REGULAR BOARD MEETING & BUDGET HEARING

SEPTEMBER 8, 2026 at 7:00 P.M.
Silverton Fire District (St. #1) – 819 Railway St., Silverton, 97381

AGENDA

A copy of the board packet is available at www.silvertonfire.com. In accordance with House Bill 2560, the meeting will be held in person & electronically using the Zoom web conference platform. Please submit written comments to candace.cantu@silvertonfire.com by 5:00pm on Monday, September 7, 2026. Comments received will be shared with the Board of Directors and included in the record. The meeting location is accessible to persons with disabilities. A request for the hearing impaired or for other accommodations for persons with disabilities should contact the Office Administrator 48 hours prior to the meeting date at (503) 873-5328 or by email at candace.cantu@silvertonfire.com.

Zoom Link: https://us02web.zoom.us/j/81308440282?pwd=RjhORGZERzVKaEtlMWRPSlowRExqQT09
Meeting ID: 813 0844 0282 **Passcode:** 315674

I. **ROLL CALL**
Les Von Flue, President
Stacy Palmer, Vice President
Rob Mengucci, Secretary-Treasurer
Phil Sowa, Director
Dixon Bledsoe, Director

II. **CALL MEETING TO ORDER**

III. **PLEDGE OF ALLEGIANCE**

IV. **APPROVAL OF MINUTES**
a) Regular Board Meeting of August 11, 2026

V. **OPEN FORUM**
This is the sole opportunity for public comment during this regular board meeting, unless a specific public hearing is scheduled. The Silverton Fire District values and encourages public input. Please direct your comments to the Board of Directors as a group rather than to individual members. Avoid addressing staff or other members of the audience. Actions on issues raised in Open Forum are restricted by the Oregon Public Meeting Law. The Board of Directors may request staff to investigate the matter and schedule it for further discussion at a later time. Each individual is allotted three (3) minutes for their comments.

VI. **OLD BUSINESS**
a) Discuss & Recommend Adoption of Resolution 27-371 Establish GASB 103 Statement
b) Continue Chief Work Back Discussion

VII. **FINANCE OFFICER'S REPORT**
a) Check Summary
b) Departmental Expense Report
c) Bank Account Balance Comparison

VIII. **CHIEF'S REPORT**
a) Monthly Report
b) Financial Audit Statement

IX. **NEW BUSINESS**
a)

X. **ITEMS PENDING**

XI. **ADJOURNMENT**

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SILVERTON FIRE DISTRICT
MINUTES

DRAFTED FOR APPROVAL, SUBJECT TO CHANGE AND OR CORRECTION

REGULAR BOARD MEETING 7:00 P.M. August 11, 2026
Silverton Fire District Station #1 (Main Station)

I. **ROLL CALL:**

Les Von Flue, President
Stacy Palmer, Vice President
Robert Mengucci, Secretary-Treasurer
Dixon Bledsoe, Director
Phil Sowa, Director

ABSENT:

Robert Mengucci, Secretary-Treasurer

IN ATTENDANCE:

Chief Miles, Office Administrator (OA) Cantu, BC Pilmore, Michael Miller

II. **CALL MEETING TO ORDER:**

President Von Flue called the meeting to order at 7:00 p.m. and led the group in the pledge of allegiance.

III. PLEDGE OF ALLEGIANCE

IV. APPROVAL OF MINUTES:

a) Regular Board Meeting Minutes
Director Bledsoe made a motion to approve the minutes of the July 14, 2026 board meeting. Director Sowa seconded the motion. The motion carried unanimously.

(President Von Flue: Aye, Vice President Palmer: Aye, Director Bledsoe: Aye, Director Sowa: Aye)

V. OPEN FORUM:

a) BC Pilmore recognized the Silverton Fire District volunteers for their participation in the Homer Davenport Parade.

VI. OLD BUSINESS:

a) Director Stipend Waiver
President Von Flue led a discussion regarding the Director Stipend Waiver. The Board is not interested in pursuing donating the Board Member stipends, nor creating a discretionary fund for Board Member stipends, currently.

VII. FINANCE OFFICER'S REPORT:

a) Check Summary
b) Departmental Expense Report
c) Bank Account Balance Comparison

Vice President Palmer made a motion to approve the finance officer's report as presented. Director Bledsoe seconded the motion. The motion carried unanimously.

(President Von Flue: Aye, Vice President Palmer: Aye, Director Bledsoe: Aye, Director Sowa: Aye)

VIII. CHIEF'S REPORT:

a) Chief Report
Chief Miles gave the board a brief overview of the monthly report, highlighting access and water supply reviews, and plan reviews with the State Fire Marshal. Chief Miles updated the board on the transition of Station 1 from the PBX server for phones to a new internet-based service through Ring Central. Additionally, Chief Miles reviewed recent training and public education events the district has attended.

Chief Miles discussed conflagration season. The apparatus Silverton Fire District normally sends are getting repaired and should be back on the list shortly. Currently, several members are deployed with IMT positions or Task Force Leader positions.

President Von Flue asked about the RV program and if there are plans to fill openings. Chief Miles said that Lt. Brown has been collecting applications and there will be interviews in September to fill the openings.

Director Sowa inquired about the recent MCI drill that Silverton Fire District attended. Chief Miles said that it was an event coordinated by Silverton Police Department with local agencies. It was a good simulation for all local agencies, including Silverton Hospital, Santiam Ambulance Services, and Woodburn Ambulance.

IX. NEW BUSINESS:

a) Review and Discuss GASB 103
Chief Miles explained that GASB 103 outlines the documentation requirements for expenditures within each budget line. If spending exceeds or falls below certain thresholds, additional documentation explaining the variance and the reason for the expenditure must be provided as part of the annual audit. Discussion regarding GASB 103 followed. This topic will be placed on next months agenda once additional information is obtained from the results of the audit.

X. ITEMS PENDING:

XI. ADJOURNMENT:

With no further business to come before the Board, the meeting was adjourned at 7:47p.m.

Approved this _______ day of ___________________________, 2026.

____

President

Minutes recorded and prepared by Kaylee Spencer

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RESOLUTION NO. 27-371

ESTABLISHING CRITERIA FOR SIGNIFICANT BUDGETARY VARIANCES UNDER GASB STATEMENT NO. 103

WHEREAS, the Board of Directors desires to establish reasonable criteria for determining which budgetary variances are considered significant for financial reporting purposes;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Silverton Fire District establishes the following criteria for determining significant budgetary variances under GASB Statement No. 103:

1. Quantitative Threshold. A variance shall generally be considered significant when it is 25% or greater of the applicable budgeted amount AND $10,000 or greater in absolute dollar amount.
2. Qualitative Factors. Regardless of the amount or percentage, management may consider a variance significant when an explanation would be important to understanding the District's financial or budgetary results. Examples may include significant grants or donations, conflagration activity, personnel costs, capital purchases or projects, interfund transfers, debt activity, unusual or nonrecurring transactions, or other significant operational or financial events.
3. Zero Budget Amounts. When the applicable budgeted amount is zero, the percentage threshold shall not apply. Management shall consider the dollar amount and qualitative significance of the variance.

BE IT FURTHER RESOLVED that management will provide a clear explanation of the reason for any variance determined to be significant under the criteria above.

ADOPTED by the Board of Directors of the Silverton Fire District this ___ day of ________, 2026.

____

Les Von Flue
President, Board of Directors

____

Robert Mengucci,
Board Secretary

ATTEST:

____

Candace Cantu
District Clerk

Accounts Payable

Checks by Date - Detail by Check Date

User: Candace
Printed: 9/2/2026 9:40 AM

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
ACH	013528	CRUISE MASTER ENGRAVING	08/11/2026	
	29952	(64) PASSPORT NAMETAGS		120.60
			Total for this ACH Check for Vendor 013528:	120.60
ACH	037800	HOME PLACE	08/11/2026	
	00132	PIZZA FOR DRAKES - STANDBY		92.25
			Total for this ACH Check for Vendor 037800:	92.25
ACH	072925	METCOM 9-1-1	08/11/2026	
	FY202627-239	DISPATCH SERV. FEE FOR AUGUST		8,833.77
			Total for this ACH Check for Vendor 072925:	8,833.77
ACH	096976	SILVER CREEK AUTO PARTS, INC.	08/11/2026	
	909157	MULTI PURPOSE GREASE		111.00
	910048	421 BRAKES, PADS, ROTORS		279.42
	910064	BRAKE PAD SPREADER		78.96
	911446	T418 COUPLER AND ADAPTER		38.14
	912115	E435 COUPLING		37.36
	912438	(12) GAL WINDSHIELD WASHING FLUID		90.78
	912613	BATTERY CABLES FOR NEW B407		59.06
	912633	BATTERY BOLT FOR NEW B407		21.03
			Total for this ACH Check for Vendor 096976:	715.75
ACH	119000	WILCO	08/11/2026	
	733444	WILDLAND GLOVES		62.04
	733574	FITTING FOR B417 BUMPER		5.49
			Total for this ACH Check for Vendor 119000:	67.53
ACH	6091910	AMAZON CAPITAL SERVICES, INC	08/11/2026	
	14NQ-9MH6-FQMG	DISINFECTING WIPES		8.97
	14NQ-9MH6-FQMG	BLACK PENS		6.79
	14NQ-9MH6-FQMG	WALL HOOKS FOR SHOP		7.11
	14NQ-9MH6-FQMG	(4) BOXES COPY PAPER		270.04
	14NQ-9MH6-FQMG	TOOL RACK FOR SHOP		22.22
	14NQ-9MH6-FQMG	COMPUTER SPEAKERS		12.34
	14NQ-9MH6-FQMG	SPIRIT GUM		11.37
	14NQ-9MH6-FQMG	SHIPPING LABELS		25.79
	14NQ-9MH6-FQMG	ALPHABETICAL FILE ORGANIZER		10.94
	14NQ-9MH6-FQMG	WALL HANGERS FOR SHOP		34.19
	14NQ-9MH6-FQMG	KITCHEN SPONGES		9.49
	14NQ-9MH6-FQMG	ELECTRIC AIR PUMP		37.99
	14NQ-9MH6-FQMG	UPS BATTERY		52.97
	14NQ-9MH6-FQMG	FINE TIP SHARPIES		16.78
	14NQ-9MH6-FQMG	WINDEX		5.70
	14NQ-9MH6-FQMG	LARGE BLUE PRINT BOXES		89.99

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	14NQ-9MH6-FQMG	POWER INVERTER		179.98
	14NQ-9MH6-FQMG	CALENDAR		9.99
	14NQ-9MH6-FQMG	DESKTOP TAPE DISPENSERS		12.99
	14NQ-9MH6-FQMG	RED PENS		31.68
	14NQ-9MH6-FQMG	2 INCH FILE JACKETS		58.14
	14NQ-9MH6-FQMG	SMALL BLUEPRINT BOXES		59.99
	14NQ-9MH6-FQMG	DISHWASHER PODS		10.99
	14NQ-9MH6-FQMG	CALENDAR		5.99
	14NQ-9MH6-FQMG	TOILET BOWL CLEANER		5.24
	14NQ-9MH6-FQMG	VALVE COVER BOX		13.99
	14NQ-9MH6-FQMG	STICKY NOTES		8.54
	14NQ-9MH6-FQMG	NO EXPAND FILE JACKETS		39.96
	14NQ-9MH6-FQMG	BLUE PENS		6.64
	14NQ-9MH6-FQMG	NOTE PADS		9.18
	14NQ-9MH6-FQMG	CIGARETTE SOCKET		31.00
	14NQ-9MH6-FQMG	MAGNETS		8.98
	14NQ-9MH6-FQMG	DISH SOAP		7.98
	14NQ-9MH6-FQMG	ALL PURPOSE CLEANER		14.12
	14NQ-9MH6-FQMG	HOT CUPS		27.99
	14NQ-9MH6-FQMG	DESK STAPLERS		17.18
	14NQ-9MH6-FQMG	MOP HEADS		19.98
	14NQ-9MH6-FQMG	MAKEUP FOR DRILLS		12.95
	14NQ-9MH6-FQMG	GARDEN HOSES		79.94
	14NQ-9MH6-FQMG	1" EXPANSION FOLDERS		68.68
	14NQ-9MH6-FQMG	PAPER WEIGHTS		20.49
	14NQ-9MH6-FQMG	TOILET BOWL CLEANER		5.24
	14NQ-9MH6-FQMG	CLEANING CADDY		15.19
	14NQ-9MH6-FQMG	SHARPIES		17.49
	14NQ-9MH6-FQMG	WINDEX		6.78
	14NQ-9MH6-FQMG	SMALL NOTE PADS		7.85
	14NQ-9MH6-FQMG	COFFEE		26.99
	14NQ-9MH6-FQMG	HAND SOAP		7.68
	14NQ-9MH6-FQMG	BLACK PENS		10.18
	14NQ-9MH6-FQMG	BLUE PENS		13.66
	14NQ-9MH6-FQMG	STICKY NOTES		8.89
	14NQ-9MH6-FQMG	BATHROOM CLEANER		28.24
	14NQ-9MH6-FQMG	HEAVY DUTY MOP HEADS		17.39
	14NQ-9MH6-FQMG	SWIFFER DUSTING KIT		4.75
	14NQ-9MH6-FQMG	SCOTCH TAPE		11.85
	14NQ-9MH6-FQMG	PLASTIC CUPS		9.36
	14NQ-9MH6-FQMG	DISINFECTING WIPES		8.97
	14NQ-9MH6-FQMG	ALL PURPOSE CLEANER		19.69
	14NQ-9MH6-FQMG	AED BATTERIES		87.98
	14NQ-9MH6-FQMG	HOLE COVERS		8.99
			Total for this ACH Check for Vendor 6091910:	1,702.44
ACH	6091940	CIVICPLUS	08/11/2026	
	381776	STREAMLINE		385.00
			Total for this ACH Check for Vendor 6091940:	385.00
ACH	6091973	JARED BREITBACH	08/11/2026	
	PARAMEDIC REIME	OHA PARAMEDIC LICENSE		145.00
	PARAMEDIC REIME	PARAMEDIC APPLICATION FEE		175.00
	PARAMEDIC REIME	FINGERPRINTING FOR PARAMEDIC LICEN		57.50
			Total for this ACH Check for Vendor 6091973:	377.50
ACH	6092046	EASTSIDE EXTERMINATORS LLC	08/11/2026	

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	1025877	JULY STATION 1 MONTHLY PEST VISIT		145.00
			Total for this ACH Check for Vendor 6092046:	145.00
ACH	6092048	DEANNA GRIMSTEAD	08/11/2026	
	EMTB REIMB	EMT B COURSE		1,575.00
	EMTB REIMB	OHA APP		55.00
	EMTB REIMB	FINGERPRINTING		57.50
	EMTB REIMB	EMT B COURSE MATERIAL		122.79
			Total for this ACH Check for Vendor 6092048:	1,810.29
1002119	6091838	ACCUITY, LLC CERTIFIED PUBLIC AC	08/11/2026	
	13353	AUDIT BILL FOR 25-26 FISCAL YEAR		4,000.00
			Total for Check Number 1002119:	4,000.00
1002120	010172	CARSON OIL COMPANY	08/11/2026	
	CP-00652832	FUEL FOR 7/16-7/31		1,635.84
			Total for Check Number 1002120:	1,635.84
1002121	096998	CITY OF SILVERTON	08/11/2026	
	5.05070.0	WATER USAGE AT STAT. 1 6/16-7/17		302.07
	5.05071.0	WATER USAGE STAT. 1 MAINT BAY		81.25
	5.05072.6	WATER USE: STAT. 1 SPRINKLERS		156.89
			Total for Check Number 1002121:	540.21
1002122	015880	DEPT. OF MOTOR VEHICLES	08/11/2026	
	L0079711570	(1) DMV REPORT FEE		3.00
			Total for Check Number 1002122:	3.00
1002123	010185	ELAN FINANCIAL SERVICES	08/11/2026	
	0237	BEANS FOR SOUTH COUNTY UPSTAFFING		74.73
	1139	NAPA PRINEVILLE		19.49
	1139	BBQ		526.98
	1139	HOME DEPOT		29.76
	1139	BBQ		526.98
	1139	PELLETS FOR BBQ		59.52
	1139	OFCA DUES		120.00
	1254	SUMMER PICNIC FOOD		152.60
	2055	CONFLAGRATION RATIONS		139.98
	2055	AWOGS		25.00
	2055	SUMMER PICNIC		499.07
	3141	OFCA DUES		120.00
	4330	FRAUD CHARGE		0.04
	4845	NEW B407 PLUMBING SUPPLIES		1,119.71
	4845	E415 FRONT END ALIGNMENT		340.00
	7480	FUEL PURCHASE - CONFLAGRATION		165.12
	8105	STARLINK		130.00
	8105	Q2 TREASURY REPORT		16.26
	8730	BILL - OFCA DUES		100.00
	8730	BITWARDEN		60.00
	8730	CLAUDE		200.00
	8730	BUCK - OFCA DUES		120.00
	8730	JULY CALLCENTRIC		61.20
	8730	JUNE CALLCENTRIC		83.40
			Total for Check Number 1002123:	4,689.84

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
1002124	097300	HI-SCHOOL	08/11/2026	
	124258	CLEANING SUPPLIES		23.99
	410804	WATER TOYS FOR PICNIC		78.00
	411096	GORILLA SPRINKLER FOR PICNIC		52.00
	681388	PAINT AND SUPPLIES		52.26
	710890	NUTS AND BOLTS		3.57
	713254	E485 SPARE CHAIN FOR CHAIN SAW		40.99
			Total for Check Number 1002124:	250.81
1002125	058000	LES SCHWAB TIRE CENTER	08/11/2026	
	0001031198	S413 ALIGNMENT		2,093.85
			Total for Check Number 1002125:	2,093.85
1002126	073800	NW NATURAL	08/11/2026	
	2980399	STAT. 1 SERVICE DATES 6/8-7/8		96.81
			Total for Check Number 1002126:	96.81
1002127	6091861	OREGON COMMERCIAL TIRE	08/11/2026	
	43794	TIRES FOR 412		800.00
			Total for Check Number 1002127:	800.00
1002128	098950	OREGON EMPLOYMENT DEPT.	08/11/2026	
	L0018673019	Q2 STATEMENT OF BENEFIT CHARGES		233.81
			Total for Check Number 1002128:	233.81
1002129	065870	PETRO CARD	08/11/2026	
	0327390-IN	292 GAL LOW SULFUR DIESEL @ 4.8839/GA		1,427.58
			Total for Check Number 1002129:	1,427.58
1002130	092090	REPUBLIC SERVICES #456	08/11/2026	
	0456-004000392	STAT. 1 GARBAGE SERV. 7/1-7/31		316.73
	0456-004001364	STAT. 8 GARBAGE SERV. 7/1-7/31		51.19
			Total for Check Number 1002130:	367.92
1002131	094000	ROTH'S FRESH MARKETS	08/11/2026	
	WATER	PALLET OF WATER		523.70
			Total for Check Number 1002131:	523.70
1002132	201523	TOWNSHIP HEALTH DPC	08/11/2026	
	5.27.26	(1) FF PHYSICAL		270.00
			Total for Check Number 1002132:	270.00
1002133	112435	VERIZON WIRELESS	08/11/2026	
	6150077643	R. SAVAGE CELL SERV.: 7/2-8/1		39.59
	6150077643	482 IPAD SERV.: 7/2-8/1		40.80
	6150077643	405 IPAD SERV.: 7/2-8/1		40.80
	6150077643	D. BROWN CELL SERV.: 7/2-8/1		39.59
	6150077643	485 IPAD SERV.: 7/2-8/1		40.80
	6150077643	415 IPAD SERV.: 7/2-8/1		40.80
	6150077643	C. CANTU CELL SERV.: 7/2-8/1		39.59
	6150077643	K. SPENCER CELL SERV.: 7/2-8/1		39.59
	6150077643	407 IPAD SERV.: 7/2-8/1		40.80
	6150077643	I. PETERSON CELL SERV.: 7/2-8/1		39.59

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	6150077643	411 IPAD SERV.: 7/2-8/1		40.80
	6150077643	423 IPAD SERV.: 7/2-8/1		40.80
	6150077643	401 IPAD SERV.: 7/2-8/1		40.80
	6150077643	K. VEIT CELL SERV.: 7/2-8/1		39.59
	6150077643	R. GUENTHER CELL SERV.: 7/2-8/1		39.59
	6150077643	K. MILLER CELL SERV.: 7/2-8/1		39.59
	6150077643	B. MILES CELL SERV.: 7/2-8/1		39.59
			Total for Check Number 1002133:	682.71
1002134	232118	WURDINGER MANUFACTURING & FA	08/11/2026	
	79439	TUBING FOR WASH RACK		26.15
			Total for Check Number 1002134:	26.15
1002135	034015	ZIPLY FIBER	08/11/2026	
	07/25-8/24 ST1	503-873-2805-070997-5		238.09
	07/25-8/24 ST8	503-873-6215-090168-5		112.26
	7/25-8/24 RL	503-001-0586-110204-5		27.30
			Total for Check Number 1002135:	377.65
			Total for 8/11/2026:	32,270.01
ACH	005320	BIO-MED TESTING SERVICE INC.	08/20/2026	
	126455	1 BACKGROUND CHECK		32.00
			Total for this ACH Check for Vendor 005320:	32.00
ACH	027039	SUNLIFE ASSURANCE	08/20/2026	
	930943-0001	SUNLIFE - SEPTEMBER		515.27
			Total for this ACH Check for Vendor 027039:	515.27
ACH	033975	GRAINGER	08/20/2026	
	9040908239	POSTS FOR SIGNS		138.06
			Total for this ACH Check for Vendor 033975:	138.06
ACH	037800	HOME PLACE	08/20/2026	
	165	NORTH ASSOC. DINNER - FEB		102.60
	276	SOUTH ASSOC. DINNER - AUGUST		125.70
			Total for this ACH Check for Vendor 037800:	228.30
ACH	068535	911 SUPPLY INC	08/20/2026	
	INV-1-560677	(1) NAME TAPE		16.09
			Total for this ACH Check for Vendor 068535:	16.09
ACH	6091967	MED. AIR SERVICE ASSOC.	08/20/2026	
	2450413	MASA - SEPTEMBER		938.00
			Total for this ACH Check for Vendor 6091967:	938.00
ACH	6092046	EASTSIDE EXTERMINATORS LLC	08/20/2026	
	1033731	STATION 8 AUGUST PEST VISIT		55.00
	1034202	STATION 1 AUGUST PEST VISIT		145.00
			Total for this ACH Check for Vendor 6092046:	200.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	6092049	VORTEX INDUSTRIES, LLC	08/20/2026	
		TWO ALARM LOCK ETDL ELECTRONIC KI		1,882.14
			Total for this ACH Check for Vendor 6092049:	1,882.14
1002136	6091842	AT&T MOBILITY	08/20/2026	
	UYV012026	FEB, MAR, APR, MAY, JUNE, JULY, AUG FI		139.86
			Total for Check Number 1002136:	139.86
1002137	6092034	BADGEPASS	08/20/2026	
	INV142426	2026-2027 BADGEPASS LICENSE		425.00
			Total for Check Number 1002137:	425.00
1002138	010172	CARSON OIL COMPANY	08/20/2026	
	CP-00655020	FUEL FOR 8/1-8/15		961.87
			Total for Check Number 1002138:	961.87
1002139	6092027	DICK'S CANBY FORD	08/20/2026	
	60310	S423 TRANSMISSION FLUSH		817.85
			Total for Check Number 1002139:	817.85
1002140	900035	ED BIELENBERG	08/20/2026	
	REIMB	NORTH BATT. ASSOCIATION DINNER - AU		51.40
			Total for Check Number 1002140:	51.40
1002141	035075	HRA VEBA TRUST	08/20/2026	
	YA462	HRA/VEBA OSFM CONTRIB:		300.00
	YA462	HRA/VEBA CONTRIB:		2,400.00
			Total for Check Number 1002141:	2,700.00
1002142	055500	L.N.CURTIS & SONS	08/20/2026	
	INV1098782	10EE DANNER BOOTS		254.05
	INV1099362	11.5W STRUCTURE BOOTS		549.15
	INV1099394	HALLIGAN		250.96
			Total for Check Number 1002142:	1,054.16
1002143	058000	LES SCHWAB TIRE CENTER	08/20/2026	
	0001045810	BRAKE INSPECTION		173.23
			Total for Check Number 1002143:	173.23
1002144	6091868	OREGON SEWER & DRAIN	08/20/2026	
	54937	JULY TOILET SERVICE STATION		140.00
			Total for Check Number 1002144:	140.00
1002145	081050	PAUL'S SMALL MOTORS, INC	08/20/2026	
	260499	SAW WRENCHES		7.14
			Total for Check Number 1002145:	7.14
1002147	083200	PORTLAND GENERAL ELECTRIC	08/20/2026	
	0074320000	STAT. 8 ELECTRIC SERV. 7/7-8/6		254.70
	2603340000	STAT. 1 ELECTRIC SERV. 7/7-8/6		1,451.12
	3700411000	STAT. 3 ELECTRIC SERV. 7/7-8/6		75.86
	5974190000	STAT. 9 ELECTRIC SERV. 7/7-8/6		67.65

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
	8950420000	STAT. 2 ELECTRIC SERV. 7/7-8/6		63.66
			Total for Check Number 1002147:	1,912.99
1002148	077200	TRUE NORTH EQUIPMENT	08/20/2026	
	A26690	T419 PUMP THROTTLE		751.42
	A26723	E416 ACTUATOR		262.85
			Total for Check Number 1002148:	1,014.27
10002091	065870	PETRO CARD	08/20/2026	
	0324428-IN	250 GAL @ 4.4439/GAL REISSUE		1,112.25
			Total for Check Number 10002091:	1,112.25
			Total for 8/20/2026:	14,459.88
ACH	072925	METCOM 9-1-1	08/31/2026	
	FY202627-258	DISPATCH SERV. FEE FOR SEPTEMBER		8,833.77
			Total for this ACH Check for Vendor 072925:	8,833.77
ACH	091893	USAble LIFE PREMIUM	08/31/2026	
		PR Batch 00001.08.2026 AD&D/LIFE INS. EM	PR Batch 00001.08.2026 AD&	76.10
		PR Batch 00001.08.2026 LIFEMAP: EMPLOYI	PR Batch 00001.08.2026 LIFI	32.40
			Total for this ACH Check for Vendor 091893:	108.50
ACH	095050	SCHURTER TRUCKING LLC	08/31/2026	
	901	WO SS12442 - E415		149.07
	901	WO PS0414 - T419		80.71
	901	WO PS0411 - 435		50.34
			Total for this ACH Check for Vendor 095050:	280.12
ACH	096976	SILVER CREEK AUTO PARTS, INC.	08/31/2026	
	912826	B407 BRAKES		156.31
	912836	RETURNED B407 BRAKE PARTS		-66.33
	912837	B407 BRAKE CANS		89.98
	913179	B417 GASKETS		11.99
	913233	B417 FASTENER		1.00
	913407	B417 LOOM-SPLIT WIRING		40.20
	913883	BRAKES FOR 412 AND 413		1,192.37
	914209	T419 AIRBRAKE HOSE AND COUPLINGS		51.44
	915136	T419 CABIN AIR FILTER		23.34
	915874	T419 EPOXY		27.26
	916350	METAL RESCUE, GLASS CLEANER, INTER		60.06
	916531	S434 - BATTERY, AIR CON BELT, OIL FLTR,		386.86
	916550	S434 - SERPENTINE BELT		83.80
	916621	BATTERY CORE DEPOSITS		-155.93
	916735	5W30 OIL		68.66
	916736	NAPA PREMIUM PERFORMANCE MOTOR (		296.92
	916854	412 - WHEEL NUT, AXLE HOUSING, OIL		193.00
	916868	BUTTERCUP - WASHERS		25.15
	916886	412 - REAR AXLE GASKET SET, RIGHT STU		23.96
	916935	412 - SYNTHETIC GEAR OIL		48.46
			Total for this ACH Check for Vendor 096976:	2,558.50
ACH	098720	SDIS	08/31/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00001.08.2026 MEDICAL: EMPLOY	PR Batch 00001.08.2026 MEI	12,204.89
		PR Batch 00001.08.2026 MEDICAL: EMPLOY	PR Batch 00001.08.2026 MEI	1,356.11
		PR Batch 00001.08.2026 LTD: EMPLOYER CC	PR Batch 00001.08.2026 LTD	298.62
			Total for this ACH Check for Vendor 098720:	13,859.62
1002152	010310	CASCADE FIRE EQUIPMENT COMPAN	08/31/2026	
	INV27512	NB407 - WILDLAND HOSE HOOKS		400.00
	INV27513	B427 - WILDLAND HOSE HOOKS		400.00
			Total for Check Number 1002152:	800.00
1002153	6091892	PACER PROPANE	08/31/2026	
	I069774	PROPANE TANK RENT - ST 2		1.00
	I069775	PROPANE TANK RENT - ST 3		1.00
	I069776	PROPANE TANK RENT - ST 8		1.00
	I069777	PROPANE TANK RENT - ST 9		1.00
	I069778	PROPANE TANK RENT - EAST VIEW		1.00
			Total for Check Number 1002153:	5.00
1002154	065870	PETRO CARD	08/31/2026	
	0329371-IN	164.9 GAL LOW SULFUR @ 4.9339/GAL		814.43
			Total for Check Number 1002154:	814.43
1002155	077200	TRUE NORTH EQUIPMENT	08/31/2026	
	A26822	ROTARY LATCH, (2) 3" BALL VALVE		791.66
	A26822	B427 = TURTLE TILE		225.40
	A26822	NB407 - TURTLE TILE		225.40
	O07584	B407		1,002.64
			Total for Check Number 1002155:	2,245.10
1002156	010700	VOYA-OSGP	08/31/2026	
		PR Batch 00001.08.2026 OSGP: EMPLOYEE C	PR Batch 00001.08.2026 OSC	3,600.00
		PR Batch 00001.08.2026 OSGP: MATCH	PR Batch 00001.08.2026 OSC	800.00
		PR Batch 00001.08.2026 OSGP: DEF COMP	PR Batch 00001.08.2026 OSC	762.53
			Total for Check Number 1002156:	5,162.53
1002157	6091829	WAVE	08/31/2026	
	08/12-09/11	056639301-0008873 CONV. BOX		169.09
			Total for Check Number 1002157:	169.09
1002158	232118	WURDINGER MANUFACTURING & FA	08/31/2026	
	79761	CASTLE NUTS FOR BUTTERCUP		50.29
			Total for Check Number 1002158:	50.29
			Total for 8/31/2026:	34,886.95
			Report Total (60 checks):	81,616.84

General Ledger
Expense vs Budget with Encumbrances

User: Candace
Printed: 9/2/2026 9:40:16 AM
Period 01 - 02
Fiscal Year 2027

Account Number	Description	Budget	End Bal	Encumbered	Available	% Available
25-1-51001	PERSONNEL	807,703.00	134,170.18	0.00	673,532.82	83.39
25-1-51002	EXTRA PERSONNEL	0.00	0.00	0.00	0.00	0.00
25-1-51003	WORKERS COMP COVERAGE	42,089.00	56.36	0.00	42,032.64	99.87
25-1-51004	SOCIAL SECURITY	74,794.00	25,662.21	0.00	49,131.79	65.69
25-1-51005	GROUP HEALTH INSURANCE	187,925.00	27,824.84	0.00	160,100.16	85.19
25-1-51006	GROUP LIFE INSURANCE	17,323.00	1,796.44	0.00	15,526.56	89.63
25-1-51007	PERS	345,426.00	73,081.85	0.00	272,344.15	78.84
25-1-51008	UNEMPLOYMENT INSURANCE	1,200.00	233.81	0.00	966.19	80.52
25-1-51009	OVERTIME	85,000.00	76,640.07	0.00	8,359.93	9.84
25-1-51010	VOLUNTEERS	85,000.00	124,642.02	0.00	-39,642.02	-46.64
25-1-51012	MEDICAL SAVINGS PLAN	32,400.00	5,400.00	0.00	27,000.00	83.33
25-1-51013	DIRECTORS EXPENSES	500.00	0.00	0.00	500.00	100.00
	PAYROLL RELATED EXP	**1,679,360.00**	**469,507.78**	**0.00**	**1,209,852.22**	**72.04**
25-1-61001	OFFICE SUPPLIES	4,000.00	1,190.27	0.00	2,809.73	70.24
25-1-61002	DUES AND SUBSCRIPTIONS	9,800.00	1,723.50	0.00	8,076.50	82.41
25-1-61003	CONTRACT SERVICES	48,525.00	8,669.80	0.00	39,855.20	82.13
25-1-61004	TELEPHONE	18,000.00	2,402.96	0.00	15,597.04	86.65
25-1-61005	POSTAGE AND FREIGHT	2,500.00	16.26	0.00	2,483.74	99.35
25-1-61006	UTILITIES	50,000.00	6,674.82	0.00	43,325.18	86.65
25-1-61007	ELECTION EXPENSES	6,000.00	0.00	0.00	6,000.00	100.00
25-1-61008	BUILDING MAINT.JANITORIAL	45,000.00	2,820.64	0.00	42,179.36	93.73
25-1-61009	LGIP FEES	50.00	0.15	0.00	49.85	99.70
25-1-61011	ANNUAL AUDIT	10,000.00	4,000.00	0.00	6,000.00	60.00
25-1-61012	EMPLOYEE RECOGNITION	3,500.00	0.00	0.00	3,500.00	100.00
25-1-61013	RECRUITING EXPENSE	2,500.00	0.00	0.00	2,500.00	100.00
25-1-61014	TRAINING SUPPLIES	2,500.00	624.30	0.00	1,875.70	75.03
25-1-61015	TRAINING EXPENSE	78,000.00	4,291.79	0.00	73,708.21	94.50
25-1-61016	CONFERENCE EXPENSE	5,000.00	0.00	0.00	5,000.00	100.00
25-1-61017	SHOP EXPENSE	4,500.00	728.08	0.00	3,771.92	83.82
25-1-61018	EMS SUPPLIES	7,500.00	87.98	0.00	7,412.02	98.83
25-1-61019	INSURANCE	95,000.00	0.00	0.00	95,000.00	100.00
25-1-61020	CIVIL SERVICE	5,500.00	500.00	0.00	5,000.00	90.91
25-1-61021	TRAVEL EXPENSE	7,800.00	0.00	0.00	7,800.00	100.00
25-1-61022	EQUIPMENT MAINTENANCE	8,000.00	0.00	0.00	8,000.00	100.00
25-1-61023	UNIFORM ALLOWANCE	13,000.00	505.58	0.00	12,494.42	96.11
25-1-61024	FUELS AND LUBRICANTS	70,000.00	9,278.23	0.00	60,721.77	86.75
25-1-61025	RURAL ADDRESSING	700.00	424.36	0.00	275.64	39.38
25-1-61026	RADIO MAINTENANCE	10,000.00	0.00	0.00	10,000.00	100.00
25-1-61027	COMPUTER MAINTENANCE	20,000.00	0.00	0.00	20,000.00	100.00
25-1-61031	LEGAL SERVICES	10,000.00	0.00	0.00	10,000.00	100.00
25-1-61032	FIREFIGHTING CHEMICALS	1,500.00	0.00	0.00	1,500.00	100.00
25-1-61033	APPLIANCES	2,500.00	0.00	0.00	2,500.00	100.00
25-1-61037	ADMINISTRATION SERVICES	30,000.00	1,109.14	0.00	28,890.86	96.30
25-1-61042	SAFTEYPROTECTIVE CLOTHING	7,000.00	260.84	0.00	6,739.16	96.27
25-1-61044	SMALL TOOLS AND EQUIPMENT	8,500.00	499.00	0.00	8,001.00	94.13
25-1-61045	HAZMAT SUPPLIES	1,000.00	0.00	0.00	1,000.00	100.00
25-1-61050	DISPATCH SERVICES	106,006.00	26,501.31	0.00	79,504.69	75.00
25-1-61055	MEDICAL MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
25-1-61056	HEALTH AND WELFARE	20,000.00	2,859.90	0.00	17,140.10	85.70
25-1-61057	VEHICLE MAINTENANCE	70,000.00	11,441.02	0.00	58,558.98	83.66
25-1-61060	MAJOR FIRE LOSS EXPENSE	1,000.00	0.00	0.00	1,000.00	100.00
25-1-61063	GRANT EXPENDITURES	146,500.00	2,167.14	0.00	144,332.86	98.52

Account Number	Description	Budget	End Bal	Encumbered	Available	% Available
25-1-61064	EQUIPMENT TESTING	18,000.00	0.00	0.00	18,000.00	100.00
25-1-61065	SCBA MAINTENANCE	6,000.00	0.00	0.00	6,000.00	100.00
25-1-61066	INVESTIGATIONS	500.00	0.00	0.00	500.00	100.00
25-1-61070	CONFLAGRATION EXPENSES	2,000.00	641.36	0.00	1,358.64	67.93
25-1-61092	FIRE PREVENTION SUPPLIES	2,000.00	0.00	0.00	2,000.00	100.00
25-1-61093	FIRE PREVENTION	1,800.00	0.00	0.00	1,800.00	100.00
25-1-61094	HEALTHMEDICAL	15,000.00	270.00	0.00	14,730.00	98.20
25-1-61095	PROTECTIVE EQUIP MAINT	4,500.00	0.00	0.00	4,500.00	100.00
	MATL SUPP & EXP	**981,181.00**	**89,688.43**	**0.00**	**891,492.57**	**90.86**
25-1-71001	PROPERTY IMPROVEMENTS MAJOR	18,000.00	22.98	0.00	17,977.02	99.87
25-1-71002	PROTECTIVE EQUIPMENT	15,000.00	1,012.87	6,596.00	7,391.13	49.27
25-1-71003	MAJOR EQUIPMENT	6,500.00	0.00	0.00	6,500.00	100.00
25-1-71004	COMMUNICATION EQUIPMENT	8,500.00	0.00	0.00	8,500.00	100.00
25-1-71010	EQUIPMENT REPLACEMENT	70,000.00	1,701.09	0.00	68,298.91	97.57
25-1-71015	HOSE REPLACEMENT	5,500.00	0.00	0.00	5,500.00	100.00
25-1-71138	COMPUTER EXPENSE	15,000.00	52.97	0.00	14,947.03	99.65
25-1-71139	TRAINING EQUIPMENT	12,000.00	140.40	0.00	11,859.60	98.83
	CAPITAL OUTLAY	**150,500.00**	**2,930.31**	**6,596.00**	**140,973.69**	**93.67**
25-1-90001	CONTINGENCIES	100,000.00	0.00	0.00	100,000.00	100.00
	CONTINGENCY	**100,000.00**	**0.00**	**0.00**	**100,000.00**	**100.00**
25-5-92006	ENDING FUND BALANCE	885,000.00	0.00	0.00	885,000.00	100.00
	UNAPPROPRIATED	**885,000.00**	**0.00**	**0.00**	**885,000.00**	**100.00**
25-1-91025	TRANSFER OUT (FUND 24)	15,100.00	0.00	0.00	15,100.00	100.00
25-1-91026	TRANSFER OUT (FUND 29)	100,000.00	0.00	0.00	100,000.00	100.00
25-1-91027	TRANSFER OUT (FUND 31)	36,000.00	0.00	0.00	36,000.00	100.00
	TRANSFER OUT	**151,100.00**	**0.00**	**0.00**	**151,100.00**	**100.00**
25-1-93001	LEASE PRINCIPAL	0.00	0.00	0.00	0.00	0.00
25-1-93002	LEASE INTEREST	0.00	0.00	0.00	0.00	0.00
	DEBT SERVICE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Expense Total		**3,947,141.00**	**562,126.52**	**6,596.00**	**3,378,418.48**	**85.5915**

BANK ACCOUNT BALANCE COMPARISON

June 30, 2025			**June 30, 2026**		
Columbia Bank Checking	$	58,897.38	Columbia Bank Checking	$	55,219.63
Columbia Bank MM	$	365,708.06	Columbia Bank MM	$	430,899.07
Local Gov't Pool	$	2,374,062.20	Local Gov't Pool	$	2,306,283.73
Sub Total	**$**	**2,798,667.64**	**Sub Total**	**$**	**2,792,402.43**
OPERATING BUDGET AHEAD			**-$6,265.21**		

July 31, 2025			**July 31, 2026**		
Columbia Bank Checking	$	311,367.93	Columbia Bank Checking	$	253,738.68
Columbia Bank MM	$	404,813.60	Columbia Bank MM	$	431,644.25
Local Gov't Pool	$	1,891,778.43	Local Gov't Pool	$	1,924,655.63
Sub Total	**$**	**2,607,959.96**	**Sub Total**	**$**	**2,610,038.56**
OPERATING BUDGET AHEAD			**$2,078.60**		

August 31, 2025			**August 31, 2026**		
Columbia Bank Checking	$	36,707.58	Columbia Bank Checking	$	169,219.24
Columbia Bank MM	$	416,860.91	Columbia Bank MM	$	432,089.29
Local Gov't Pool	$	1,909,091.57	Local Gov't Pool	$	1,690,826.87
Sub Total	**$**	**2,362,660.06**	**Sub Total**	**$**	**2,292,135.40**
OPERATING BUDGET AHEAD			**-$70,524.66**		

Silverton Fire District
Board of Directors Meeting
Fire Chief Report
Submitted by: Bill Miles, Fire Chief
September 4, 2026

Current Projects:

- Continue setup of new office phones.
- Install Knox locks on fire access at Westside Gateway phase 2, 8/12/26
- Consult with OSFM, Silverton Building Official about fire with sprinkler activation at a cabinet manufacturer, 8/21/26
- Final New Construction inspection, 301 James, for Knox box and fire extinguisher locations. 8/21/26
- As of 8/21/2026 all Silverton resources back from conflagration.
- Site inspection at above location with Silverton Building Official, 8/24/26.
- Licensing Inspection with OSFM -1726 Pine Street, Preschool. 8/25/26.
- Key in Knox box and inspect water supply improvements, 1726 Pine St. 8/28/26

Meetings/Activities:

- Homer Davenport Days Events-Parade, 8/8/26
- Booth inspections at Silverton Art Fair 8/21/26
- Weekly OSFM FDB Chief's TEAMS Call on Tuesday morning 8/11/26
- Marion County Fire Defense Board meeting-Jefferson FD, 8/26/2026
- Weekly Wednesday City projects review meetings with Community Development, PW, & Building Official. 8/12/26, 8/19/26, 8/27/26
- Salem Health Safety & Health Life Jacket grant, Acceptance photo 8/28/26
- North Chief's Meeting-St. Paul FD 9/1/26
- South Chief's Meeting-Sublimity FD 9/8/26

Staffing/Volunteer Changes-Updates:

- 63 Volunteers (60 Volunteers + 3 RV's) and 9 career staff, total 72 on the roster as of 8/28/2026.
- Currently have 3 RV's (Resident Volunteers) 1RV returning from summer ODF work and starting paramedic schooling. Will be holding interviews in next 2 weeks to fill 2 open spots and build wait list.
- EMS certifications-78% of membership is EMS certified above 1st aid & CPR level, EMR:24, EMT:23, AEMT:2, EMT-I:4, Paramedic:3

Trainings-Held/Attended:

- Large scale Mass Casualty Incident (MCI) with Law Enforcement at Middle School 08/05/26
- Aerial Apparatus Rodeo with MCFD#1, and Stayton, 8/19/26
- EMS Training Silverton FD, 9/2/26

August 2026 Calls:

August 2026 Calls-114
August 2025 Calls- 129
Comparing year to date number of calls for January-August over the past three years:
2024-796 2025-793 2026-804

2026 -2027 CONFLAGRATIONS

(Snap Shot)

	AMOUNT REQUESTED	PERSONNEL COST	MISC COST	EQUIPMENT COST
SHINGLE FIRE 07/26/2026-07/31/2026	**$ 16,610.91**	*$ 11,072.31*	*$ -*	**$ 5,538.60**
BREWER/ROWE COMPLEX 07/22/2026-08/06/2026	**$ 105,989.94**	*$ 67,896.54*		**$ 38,093.40**
BENCH 07/26/2026-07/31/2026	**$ 40,073.12**	*$ 27,104.48*	*$ 285.59*	**$ 12,683.05**
EAST EVANS 07/11/2026-07/23/2026	**$ 80,285.06**	*$ 48,744.31*		**$ 31,540.75**
LOWER DRY CREEK 07/16/2026-07/18/2026	**$ 10,316.79**	*$ 7,672.14*		**$ 2,644.65**
AKAWA FIRE 07/18/2026-08/01/2026	**$ 82,779.45**	*$ 56,753.70*		**$ 26,025.75**
WARM SPRINGS 08/07/2026-08/16/2026	**$ 31,981.14**	*$ 19,595.34*		**$ 12,385.80**
GRASSHOPPER 08/10/2026-08/21/2026	**$ 36,355.78**	*$ 24,308.38*		**$ 12,047.40**
TOTALS	**$ 404,392.19**	**$ 263,147.20**	**$ 285.59**	**$ 140,959.40**

Received Reimbursement

Submitted Packet to OSFM

SILVERTON FIRE DISTRICT

Report to the Board of Directors
for the Year Ended June 30, 2026

August 20, 2026

436 1st Avenue W • P.O. Box 1072
Albany, Oregon 97321 • (541) 223-5555

SILVERTON FIRE DISTRICT
Marion County, Oregon

TABLE OF CONTENTS

June 30, 2026

August 20, 2026

Board of Directors
Silverton Fire District
Silverton, Oregon 97381

We are pleased to present this report related to our audit of the modified cash basis financial statements of the governmental activities, each major fund, and the remaining fund information of Silverton Fire District, Marion County, Oregon, for the year ended June 30, 2026. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

This report is intended solely for the information and use of the board of directors and management of Silverton Fire District and is not intended to be and should not be used by anyone other than these specified parties.

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Accuity, LLC

Accuity, LLC
Certified Public Accountants

Albany, Oregon

Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Silverton Fire District
Silverton, Oregon 97381

In planning and performing our audit of the modified cash basis financial statements of the governmental activities, each major fund, and the remaining fund information of Silverton Fire District as of and for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered Silverton Fire District's system of internal control over financial reporting (internal control) as a basis for designing audit 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 Silverton Fire 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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

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.

During our audit, we became aware of the following deficiency in internal control, other than a material weakness or significant deficiency, that is an opportunity to strengthen internal controls and operating efficiencies.

Organizational Structure

The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the board of directors remain involved in the financial affairs of the District to provide oversight and independent review functions.

436 1st Avenue W • PO Box 1072 • Albany, Oregon 97321
(541) 223-5555 • www.accuitycpas.com • Fax (541) 730-4420

This communication is intended solely for the information and use of management, the board of directors, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Accuity, LLC

Accuity, LLC
August 20, 2026

Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS

August 20, 2026

Board of Directors
Silverton Fire District
Silverton, Oregon 97381

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the remaining fund information of Silverton Fire District for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 9, 2026. 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 Silverton Fire District are described in Note I to the financial statements. Two new accounting policies were adopted during the year, Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements* and GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The application of existing policies was not changed during the year ended June 30, 2026. We noted no transactions entered into by the 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.

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. The most sensitive estimates affecting the District's financial statements were:

- Management's estimates of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

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Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Silverton Fire District's financial statements relate to pension plans and long-term debt obligations.

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 clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 written representations from management, which are included in the attached letter dated August 20, 2026.

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 the entity'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 the 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 were engaged to report on the budgetary comparison information and individual fund schedules, which accompany the financial statements. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, which is a comprehensive basis of accounting other than 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.

We were not engaged to report on the management's discussion and analysis, which accompanies the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Modification of Auditor's Report

We have added emphasis of matter paragraphs to the auditor's report for the preparation of financial statements in accordance with the modified cash basis of accounting, and for implementation of GASB Statement No. 103, *Financial Reporting Model Improvements* and GASB Statement No. 104, *Disclosure of Certain Capital Assets.*

Restriction on Use

This information is intended solely for the use of the board of directors and management of Silverton Fire District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Accuity, LLC

Accuity, LLC

Recently Issued Accounting Standards
June 30, 2026

New Pronouncements

For the fiscal year ended June 30, 2026, the District implemented the following new accounting standards:

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – This statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing the following pronouncement:

GASB Statement No. 105, *Subsequent Events* – The primary objective of this statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this statement will improve financial reporting related to subsequent events by (1) clarifying the subsequent events timeframe and the subsequent events that constitute recognized and nonrecognized events and (2) specifying the information items that are required to be disclosed about subsequent events. The requirements of this statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter.

June 09, 2026

Management and Those Charged with Governance
Silverton Fire District
819 Railway Street
Silverton, OR 97381

We are pleased to confirm our understanding of the services we are to provide to Silverton Fire District for the year ending June 30, 2026.

Audit Scope and Objectives

We will audit the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Silverton Fire District as of and for the year ending June 30, 2026.

We have also been engaged to report on supplementary information that accompanies Silverton Fire 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 or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet – Modified Cash Basis and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis for all Nonmajor Governmental Funds, if any
2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, and Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any

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 modified cash basis of accounting, and report on the fairness of the supplementary information referred to above 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 the Minimum Standards for Audits of Oregon Municipal Corporations 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 government'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 individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

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 will 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 government and its environment, including the system of internal control, 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.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Organizational Structure: The size of Silverton Fire District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. Due to the limited number of staff, many critical accounting duties have been combined.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Silverton Fire 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.

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 modified cash basis of accounting, with the oversight of those charged with governance.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), (2) informative disclosures similar to those required by GAAP, and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; 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 government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). 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 modified 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 modified cash basis of accounting (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified 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.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Other Services

We will also assist in preparing the financial statements and related notes of Silverton Fire District in conformity with the modified cash basis of accounting based on information provided by you. In addition, we will assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

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.

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, will locate any documents selected by us for testing, and will prepare schedules requested by us by the dates communicated directly to management.

We will provide copies of our reports to Silverton Fire District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC 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 State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

Kori Sarrett is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on July 27, 2026, and to issue our report no later than December 31, 2026. If, through no fault of Accuity, LLC, necessary information is not made available in a timely manner, the time limitations herein referenced shall be extended as agreed upon by both parties.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, and travel), will be $9,000. The fee estimate 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.

Our invoices for these fees will be rendered as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. 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 expenditures through the date of termination.

Accuity, LLC does not host any of Silverton Fire District's information. Liscio is used solely to transmit data and is not intended to store your information. Silverton Fire District is solely responsible for downloading any deliverables and other records from Liscio that Silverton Fire District wishes to retain for its own records at the completion of the engagement.

Reporting

We will issue a written report upon completion of our audit of Silverton Fire District's financial statements. Our report will be addressed to management and those charged with governance of Silverton Fire 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 we may withdraw from this engagement.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure. The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or losses incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to Silverton Fire District and believe that 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 our engagement as described in this letter, please sign it where indicated below and return it to us.

Very truly yours,

Kori Sarrett — June 09, 2026

Kori Sarrett — Date

Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Silverton Fire District.

William Miles — 06/16/2026

William Miles — Date

Silverton Fire District

819 Rail Way NE (503) 873-5328
Silverton, OR 97381 Fax (503) 873-2805

Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the modified cash basis financial statements of Silverton Fire District, which comprise the respective financial position of the governmental activities, each major fund, and the remaining fund information as of June 30, 2026, the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 9, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the District required by the modified cash basis of accounting to be included in the financial reporting entity.

3. We acknowledge our responsibility 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.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the modified cash basis of accounting.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the modified cash basis of accounting.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

9. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

10. We have provided you with:

    a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.

11. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

12. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13. We have no knowledge of any fraud or suspected fraud that affects the District and involves:

    a. Management,

    b. Employees who have significant roles in internal control, or

    c. Others where the fraud could have a material effect on the financial statements.

14. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

16. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions, including any side agreements.

District-Specific

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18. We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, grant agreements that you have reported to us.

19. We have a process to track the status of audit findings and recommendations.

20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

22. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

23. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund balance/net position.

24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

25. We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with Governmental Accounting Standards Board (GASB) Statement No. 91.

26. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

27. We have appropriately considered and disclosed all vulnerabilities due to certain concentrations or constraints in accordance with GASB Statement No. 102.

28. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.

29. As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

30. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.

31. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

32. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.

33. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

34. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

35. Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.

36. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

37. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

39. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.

40. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

41. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

42. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

43. With respect to the budgetary comparison information and individual fund schedules:

    a. We acknowledge our responsibility for presenting the information in accordance with the modified cash basis of accounting, and we believe this information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

44. Expenditures of federal awards were below the $1,000,000 threshold for the year ended June 30, 2026 and the District was not required to have an audit in accordance with Title 2 U.S. Code of Federal Requirements (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

William Miles

William Miles, Fire Chief
Silverton Fire District

08/20/2026

Date