WILLIAMS RURAL FIRE PROTECTION DISTRICT
REGULAR BOARD MEETING AGENDA

Thursday, June 25, 2026

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

Join Zoom Meeting

https://us06web.zoom.us/j/5918971593?pwd=vlfa5CsLauwJNJfAcwG3SyWZjFgTYS.1

Meeting ID: 591 897 1593

Passcode: 8467644

1. Call to Order, Pledge, and Roll Call of Members
2. Announcements
3. Approval of Prior Board Meeting Minutes – previously distributed electronically

   -May 27, 2026 Regular Board Meeting Minutes

   -May 27, 2026 Budget Committee Meeting Minutes

4. Reports
   - Fire Chief's Report
   - Training Report
   - Operations Report
   - District Fire Marshal Report / Safety Committee Report
   - Community Relations Coordinator Report
   - WFA Report
   - Chair Report
5. Unfinished Business
   - Brewster Proposed Engagement Letter for upcoming Audit
6. New Business
   - Budget Hearing: Resolution 2025/2026-2 Adopting the 2026/2027 Budget
   - Levy
   - Fire District Name
   - New Website
   - Solar Project

Tabled Unfinished Business
-Modular Home Update -Showers -Museum Building/Bldg. 7/8 -Policy Update/Lexipol Review -Internal Controls

7. Clerk Treasurers Report – Financial Reports and Invoices
8. Announcement of the next regular scheduled board meeting – July 14, 2026 at 10:00am
9. Public Input – two minutes at end of meeting
10. Public Questions – can be submitted in writing to PO Box 81, Williams, Oregon 97544
11. Motion to adjourn

Posted in accordance with ORS 192.640 - Heather Glass, Board Chair, Williams Rural Fire Protection District Board of Directors

DRAFT MINUTES

Williams Rural Fire Protection District
Regular Board Meeting Minutes
May 27, 2026

1. **CALL TO ORDER, PLEDGE, AND ROLL CALL**

    - Call to Order: 5:03pm

      Roll Call:
      Board Members Present
      Position 1 – Heather Glass
      Position 2 – Brian Barton
      Position 3 – Jim Krois
      Position 4 – Bill Ertel
      Position 5 – David Applegate

      Board Members Absent
      None

      Williams Staff Present
      Captain – Nicco Holt
      Fire Marshall – Jon Scaroni
      Captain – Oskar Sundell
      Community Coordinator – Ash Martell
      Fire Fighter – Devin Brennan

      Public Presence & Invited Speakers:
      AFD Administrative Assistant – Rachael Couch
      AFD Fire Chief – Chris Wolfard
      AFD Executive Chief – Tallie Jackson
      AFD Deputy Chief – Dave Blakely
      Community member – Claudia Pratt

      Zoom Attendees:
      None

2. **ANNOUNCEMENTS**

- Upcoming Events:
    - **Trainings coming up for Board Members**
        - **June 2026 Klamath Falls Regional Training through SDAO**
        - **Spring 2027 Sun River through SDAO**

DRAFT MINUTES

- **OFDDA in October 2026 in Hood River**
  - **Rescheduling June Regular Board Meeting to Thursday June 25th at 10:00am.**
  - **June 13-14 Community Yard Sale**
  - **June 14th Flag Retirement at Williams American Legion Post #50, 1:00-3:00pm**
  - **Budget Meeting scheduled after this meeting: Wednesday, 6:00pm on May 27th**
- Public Thank you from the Board to community member for donation to the Fire District

3. APPROVAL OF PRIOR BOARD MEETING MINUTES

- Previously distributed electronically:
  - April 14th, 2026, Regular Board Meeting Minutes
  - April 14th, 2026, Work Session Board Meeting Minutes
  - April 28th, 2026, Work Session Board Meeting Minutes
- Discussion: n/a.
- **A motion was made by Bill Ertel to approve April 14th, 2026, Regular Meeting, April 14th, 2026 Work Session and April 28th, 2026, Work Session minutes as presented with date/time corrections to next scheduled meeting. The motion was seconded by David Applegate. (5:09pm)**
- **Motion carries as follows:** The motion was approved with 5 ayes.
  - **AYES:** Heather Glass, Brian Barton, Jim Krois, Bill Ertel, David Applegate
  - **NAYS:**

4. REPORTS

- **Fire Chief's Report – AFD IGA Fire Chief Chris Wolfard**
  - Chief Wolfard's report was given out verbally to the Board for review at the meeting.
  - Discussion:
    - Salem Advisory Board Meetings with possible legislation recommendations for the Oregon State Fire Marshall for Rural District Funding.
    - Hosted Coffee with the Chief at Williams this morning
- **Training Report – Captain Nicco Holt**
  - Chief Holt's report was given out electronically to the Board for review

before the meeting.

- Discussion:
  - Live Fire Training at Applegate Fire District, Station 53 Training Facility
  - Page number on reports requested by Board Member Bill Ertel

- **Operations Report – Captain Oskar Sundell**
  - Captain Oskar Sundell's report was provided electronically to the Board for review before the meeting.
  - Discussion:
    - Resiliency Hub updates for Williams community.
    - Mass Casualty Incident training in Grants Pass completed
    - Regionalization Study – Jackson County Fire District 3 PIER Grant with AP Triton group – discussion of shared services, and co-operative agreements as well as district needs
    - Quote to fix the heater out of station maintenance budget

- **District Fire Marshal Report / Safety Committee Report - Jon Scaroni**
  - Fire Marshall Jon Scaroni's report was provided electronically to the Board for review before the meeting.
  - Discussion:
    - 10 Williams chipper jobs and 2 Applegate chipper jobs
    - Community Chipper Day

- **Community Relations Coordinator Report – Ash Martell**
  - Ash Martell's report was given verbally to the Board for review:
  - Discussion:
    - Has been on intermittent Paid Leave
    - Community Events coming up:
      - June 13-14 Community Yard Sale
      - Support Team Raffle at the Williams Farmers Market (1st Market of the Month)
    - Support team Updates

- **WFA Report / Firefighter Input – Devin Brennan**
  - Discussion:
    - No WFA Updates
    - Woodbank completed training for volunteers for splitter
    - Starting to process wood to season this summer

- **Chair's Report – Williams Rural Fire Protection District Support Team**

DRAFT MINUTES

- Discussion: n/a

5. UNFINISHED BUSINESS

- Applegate Collaboration
  - Discussion:
    - Chief Wolfard talked to Support Team about Charitable status: 501.c.3
- Board Goals
  - Discussion: Okay with the Consensus of the board on the direction of goals presented without voting to adopt at this time.
- Lexipol
  - Discussion: Bill added at standing unfinished business. To be reviewed for fitness for WRFPD. Executive team exploring other plans. Maintaining on agenda unfinished business for now.

6. TABLED UNFINISHED BUSINESS

- Modular Home Update: Not discussed
  - Note: Modular Home is now vacant: to now be used for showers and training for the District. To maintain on 'Tabled Unfinished Business' for future Modular Home Updates.
  - Chief Holt shared it can now be used for general district purposes. Need furniture if we are going to use the space for dormitories and day use for staff and volunteers.
- Showers: not discussed
  - Note: To use Modular Home Showers currently. Leaving on the 'Tabled Unfinished Business' for future project to have showers added in the actual station.
- Museum Building: Not Discussed

7. NEW BUSINESS

- Brewster Proposed Engagement Letter for upcoming audit

DRAFT MINUTES

- Discussion:

  i. Fire Chief Wolfard has called their team asking why Williams is being charged more than Applegate. He has asked them to mirror the Applegate agreement for a lower price point. Chief Wolfard is advising that Williams waits to sign the agreement until price discrepancy for equivalent services is investigated.

  ii. Board Member Bill Ertel questions the date of the Agreement being dated back to April 1st, 2026.

- Internal Controls / Chief Wolfard Credit Card
  - Discussion: Internal Controls need to be updated to reflect these changes. In the future, plan to obtain a credit card for Administrative Assistant, Rachael Couch
- **A motion was made by Heather Glass to obtain a Fire Chief Credit Card for Chris Wolfard with a limit of $10,000. The motion was seconded by Brian Barton. (5:56pm)**
- **Motion carries as follows:** The motion was approved with 5 ayes.
  - **AYS:** Heather Glass, Brian Barton, Jim Krois, Bill Ertel, David Applegate
  - **NAYS:**
- Williams Organizational Chart
  - Discussion: Informational, no vote taken
- Funding Navigator by GovFunds
  - Discussion: Discussion of the other Oregon Fire Districts that are currently using this service.
- **A motion was made by Heather Glass to have Fire Chief Chris Wolfard sign up for the Funding Navigator by GovFunds contract presented. The motion was seconded by Brian Barton. (6:01pm)**
- **Motion carries as follows:** The motion was approved with 5 ayes.
  - **AYS:** Heather Glass, Brian Barton, Jim Krois, Bill Ertel, David Applegate
  - **NAYS:**

8. CLERK TREASURER'S REPORT

- Administrative Assistant, Rachael Couch, provided treasurer reports that were reviewed by the board members.

- Discussion:
  - Disbursement Vouchers - presented
  - Financial Statements - presented and updated to correct version from digital board packet
  - Grant Tracker Draft –
    - Rachael Couch shares updates to tracker with totals for amounts exhausted on each grant. Discussion of several upcoming grant terminations – CWRR and Capacity grant ending this year.

9. NEXT MEETING ANNOUNCED

- **Announcement of the next regular scheduled board meeting – June 25th, 2026, at 10:00am. Location: Williams Rural Fire Protection District Board Room: 211 East Fork Rd.**

10. PUBLIC INPUT

- Two minutes per person granted.
- Community member Questions and Comments:
- Public Questions - can be submitted in writing to P.O. Box 81, Williams, OR 97544

11. MOTION TO ADJOURN

- **A motion was made by Heather Glass to adjourn. The motion was seconded by David Applegate. (6:04pm)**
  - Discussion: none
- **Motion carries as follows:** The motion was approved with 5 ayes.
  - **AYES:** Heather Glass, Brian Barton, Jim Krois, Bill Ertel, David Applegate
  - **NAYS:**

Meeting Adjourned: 6:04pm

Minutes Submitted by Rachael Couch

Administrative Assistant

DRAFT MINUTES

Williams Rural Fire Protection District
Budget Committee Meeting Minutes
May 27, 2026

1. **PLEDGE OF ALLEGIANCE**

2. **CALL TO ORDER AND ROLL CALL**

   - Call to Order: 6:01am

   Roll Call:
   Budget Committee Members Present
   Position 1 – Heather Glass
   Position 2 – Brian Barton
   Position 3 – Jim Krois
   Position 4 – Bill Ertel
   Position 5 – David Applegate
   Position 6 – Amber Guient
   Position 7 – Dorothy Butz
   Position 8 – Amy Brennan
   Position 9 – Mike Conner

   Budget Committee Members Absent
   Position 10 – Brook Turner Welch

   Williams Staff Present
   Captain – Nicco Holt
   Fire Marshall – Jon Scaroni
   Captain – Oskar Sundell
   Community Coordinator – Ash Martell
   WFA Firefighter – Devin Brennan

   Public Presence & Invited Speakers:
   Administrative Assistant – Rachael Couch
   AFD Fire Chief – Chris Wolfard
   AFD Executive Chief – Tallie Jackson
   Community member – Claudia Pratt
   Community member – Alison Cleveland

   Zoom Attendees:

DRAFT MINUTES

3. ELECTION OF BUDGET COMMITTEE CHAIRPERSON

- Discussion: Amy Brennan volunteered to be the Budget Committee Chairperson.
- **A motion was made by Amy Brennan to be the Budget Committee Chairperson. The motion was seconded by Bill Ertel. (6:14pm)**
- **Motion carries as follows:** The motion was approved with ayes.
  - **i. AYES:** Heather Glass, Brian Barton, Jim Krois, Bill Ertel, David Applegate, Amber Guient, Dorothy Butz, Amy Brennan
  - **ii. NAYS:**

4. ELECTION OF BUDGET COMMITTEE VICE CHAIRPERSON

- Discussion: Amber Guient volunteered to be the Budget Committee Vice Chairperson
- **A motion was made by Amber Guient to be the Budget Committee Vice Chairperson. The motion was seconded by Dorothy Butz. (6:15pm)**
- **Motion carries as follows:** The motion was approved with ayes.
  - **i. AYES:** Heather Glass, Brian Barton, Jim Krois, Bill Ertel, David Applegate, Amber Guient, Dorothy Butz, Amy Brennan
  - **ii. NAYS:**

5. PRESENTATION OF BUDGET MESSAGE

- Budget message with updates to the LB-20 and LB-31 delivered by Fire Chief Chris Wolfard
  - Discussion:
    - LB-20 Updates – Proposed Budget Changes from Budget Book
      - Available cash on hand increased to $485,000
    - LB-31 Updates – Proposed Budget Changes from Budget Book
      - Shift Officers increase to $155,000
      - Overtime Increase to $10,000
      - OSFM Fire Prevention Fire Marshal increase to $50,000

- CWRR Chipper Personnel increase to $5,000
- Consulting Fees increase to $5,000
- Personal Protective Equipment increase to $20,000
- Equipment Maintenance increase to $12,500

6. BUDGET OVERVIEW AND INFORMATION

- Budget overview and information delivered by Fire Chief Chris Wolfard
    - Discussion of General Fund line Items:
        - Grants
            - OSFM Upstaffing $35,000 awarded
            - $15,000 Roundhouse Student Program awarded
            - ODF VFC Grant pending
            - Title II funding was never awarded last year, this year move from Fuels Contracting Work to a new form: LB-10 special fund
        - Major changes to budget from last year:
            - IGA for Executive Services with Applegate Fire District replaces the traditional salary of the Fire Chief.
            - IGA for Administrative Services with Applegate Fire District replaces traditional salary of the Office Administrator.
            - IGA totals are $96,000 annually
                - Savings from payroll liabilities, insurance, etc. amount to about $50,000 in savings annually for the District
            - IGA brings decades of experienced leadership to the district
        - Switching to 24 hour staffing model with 3 shift officers –
            - Change to budget is reflective of staffing changes to accommodate 24 hour staffing and student firefighter model.
            - Insurance and Payroll Liability savings based on IGA with Applegate Fire District

DRAFT MINUTES

- Information Technology new line item to subscribe to First Due program – Adds preplan options through Community Connect
- Bonus pay zeroed out with salaries increased for additional transparency to the public on payroll expenses.
- Deployment reduced to be a placeholder
- New Student program – for 3 student firefighters
  - Roundhouse grant awarded $15,000 for 3 students for this year.
- Significant deferred maintenance to the apparatus and station
- Changing Small Equipment Maintenance to just Equipment Maintenance – adding to this bucket – Hose Testing and Ladder Testing for ISO reporting from a 3rd party company. Budget line increase to catch up on this testing.
- Capital Outlay
  - $10,000 for washer extractor
- Total Requirements: $992,750 updated amount

7. DISCUSSION AND QUESTIONS

- Woodbank
  - **i.** Future funding for woodbank is not necessarily District funded – grant funding path as well as WFA support path
  - ii. Duty Officer versus Overtime: Moving away from Duty Officer to accommodate 24 hour staffing model. Applegate Fire Executive services are covering Duty Officer.

8. PUBLIC INPUT

- Two minutes per person granted.
- Community member Questions and Comments:
- Public Questions - can be submitted in writing to P.O. Box 81, Williams, OR 97544

9. APPROVE BUDGET OR SCHEDULE FUTURE MEETING

A motion was made by Amy Brennan for the Williams Rural Fire Protection District Budget Committee to approve proposed budget as presented with the changes discussed for the 2026-2027 fiscal year at the rate of $1.7052 per $1,000 assessed

value for operating purposes. The motion was seconded by Amber Guient. (7:31pm)

Motion carries as follows: The motion was approved with ayes.

- **AYES:** Heather Glass, Brian Barton, Jim Krois, Bill Ertel, David Applegate, Amber Guient, Dorothy Butz, Amy Brennan
- **NAYS:**

10. NEXT MEETING ANNOUNCED

- **Announcement of the next regular scheduled board meeting – where a resolution will made to adopt the proposed budget– rescheduled to June 25th, 2026, at 10:00am. Location: Williams Rural Fire Protection District Board Room: 211 East Fork Rd.**

11. MOTION TO ADJOURN

- **A motion was made by Amy Brennan to adjourn. The motion was seconded by David Applegate. (7:32pm)**
  - Discussion: none
- **Motion carries as follows:** The motion was approved with 5 ayes.
  - **AYES:** Heather Glass, Brian Barton, Jim Krois, Bill Ertel, David Applegate
  - **NAYS:**

Meeting Adjourned: 7:32pm

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Minutes Submitted by Rachael Couch

Administrative Assistant

WRFPD Report
May 2026

- Activities
  - Meetings
    - Board & Budget meetings
    - Rogue Interagency Training Association (RITA)
    - Staff & Operations meetings
  - Duty Officer Coverage
    - 12 weekdays/4 weekend days
  - Assist with Budget Book information
  - Coffee with the Chief
  - Seasonal Firefighter interviews
- Training Activities
  - Training preparation, records and documentation
  - Weekly Training Drills
    - Wildland Refresher
      - Fire shelter review and inspections
    - Firefighter I skills
      - Firefighter search and rescue
    - Wildland Refresher
      - Fire shelter deployment, apparatus driving
    - Wildland Refresher
      - Structural protection packs
    - Budget meeting superseded the 4th week drill
  - Other Training
    - Wildland Water Supply with other JoCo agencies
    - EMS Webinars
    - Portable Pump Operations
- District Alarm Activity
  - 30 Alarms
    - 2 Outside Fires
    - 1 Hazardous Situation (power line issue)
    - 12 EMS Calls
      - Including 1 Motor Vehicle Crash
    - 1 Public Service
    - 14 No Emergency
      - Cancellations, Non-Hostile Smoke, Good Intent, Malfunctioning Alarm, etc.

Nicco Holt
June 9, 2026

WRFPD Operations Report May 2026

- Follow up with EVT about faulty code in 8701. Information passed on to EVT for diagnostic. Soon to scheduled.
- PPE items distributed to crew.
- Bid for back stairs received. One more to come.
- 8742 to Freightliner for diagnostics. Resolved in June.
- Auxiliary pumps ran and tested.
- AVF gifted new to us wildland web gear. All engines now have identical web gear. Thank you AVF!
- I was able to get a new quote on a more efficient propane heater for the bay. Potential $2,000 savings.
- Fuel delivery received.
- Activation drill with AGA/Resilience Hubs.
- Interviews for summer seasonal hires.
- Lawn mower repaired.
- Organize and clean supply room.
- All other duties and tasks.

Oskar Sundell/Captain/WRFPD 6/16/2026

Fire Marshal's Report for May/June 2026
Williams RFPD
Jon Scaroni
June 19th, 2026

Property Assessments: There were 2 property assessments this month.

Business Inspections: I inspected 1 business this month.

Fire Investigations: No fire investigation this month.

Meetings Attended: I attended the IAAI on June 13th through zoom.

Classes Attended: none.

Chipper Program: 8 chipper jobs, Trailer has been out 3 times,and we had the first green debris drop off day.

Safety Officer Report: No accidents to report.

Jon Scaroni
WRFPD District Fire Marshall

RWB & Co.
CERTIFIED PUBLIC ACCOUNTANTS

670 SUPERIOR COURT, #106
MEDFORD, OREGON 97504
(541) 773-1885
www.rwbandco.com

April 1, 2026

Williams Rural Fire Protection District
211 East Fork
Williams, OR 97544

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, 2026.

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.

RWB & Co.
Certified Public Accountants

By: ______________________________
Richard W. Brewster, CPA
Partner

Enclosures

ACCT'S COPY

RWB & Co.
CERTIFIED PUBLIC ACCOUNTANTS
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www.rwbandco.com

April 1, 2026

Williams Rural Fire Protection District
211 East Fork
Williams, OR 97544

We are pleased to confirm our understanding of the services we are to provide Williams Rural Fire Protection District for the year ended June 30, 2026.

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 Williams Rural Fire Protection District as of and for the year ended June 30, 2026.

We have also been engaged to report on supplementary information, such as budgetary comparison schedules, that accompany Williams' 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 a reasonable user made, based on the financial statements.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

Our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the cash basis of accounting which is a basis of accounting other than U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and *Oregon Minimum Standards* 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 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 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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representation from your attorneys as part of the engagement.

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

- Management override of controls (this is a presumed risk under GAAS)
- Improper revenue recognition

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant

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.

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Williams 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 draft financial statements of Williams Rural Fire Protection District in conformity with the cash basis of accounting based on information provided by you. You will be required to read and approve these financial statements before they are issued.

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 government's ability to continue as a going concern for the 12 months after the financial statements 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 government 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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

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

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of 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, 2026, and to issue our reports no later than December 30, 2026.

Our fee for the audit services listed above will be $18,000 for the audit year, which will be due upon the completion of the audit report. 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 also assumes that all requested work papers will be timely and accurately prepared and there will be no more than 3 adjusting journal entries. Any additional services provided outside of this agreement will be billed at our standard hourly billing rate. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses or at the end of the engagement and are payable on presentation. In accordance with our firm's policies, work may be suspended if your account becomes **60 days or more overdue** and may not be resumed until your account is paid in full. **Amounts not paid within 90 days from the invoice date will be subject to a late payment charge of 1.5% per month (18% per year).** If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Williams Rural Fire Protection District's financial statements. Our report will be addressed to the Board of Directors of Williams 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 Williams 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.

RWB & Co.
Certified Public Accountants

ACCT'S COPY

By: ______________________________
Richard W. Brewster, CPA
Partner

SIGN & RETURN

PLEASE SIGN & RETURN

RESPONSE:

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

____
Williams Rural Fire Protection District
Fire Chief

____
Date

____
Williams Rural Fire Protection District
President, Board of Directors

____
Date

RWB & Co.
CERTIFIED PUBLIC ACCOUNTANTS

670 SUPERIOR COURT, #106
MEDFORD, OREGON 97504
(541) 773-1885
www.rwbandco.com

April 1, 2026

Williams Rural Fire Protection District
211 East Fork
Williams, OR 97544

We are pleased to confirm our understanding of the services we are to provide Williams Rural Fire Protection District for the year ended June 30, 2026.

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 Williams Rural Fire Protection District as of and for the year ended June 30, 2026.

We have also been engaged to report on supplementary information, such as budgetary comparison schedules, that accompany Williams' 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 a reasonable user made, based on the financial statements.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

Our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the cash basis of accounting which is a basis of accounting other than U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and *Oregon Minimum Standards* 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 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 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, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representation from your attorneys as part of the engagement.

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

- Management override of controls (this is a presumed risk under GAAS)
- Improper revenue recognition

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant

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.

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Williams 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 draft financial statements of Williams Rural Fire Protection District in conformity with the cash basis of accounting based on information provided by you. You will be required to read and approve these financial statements before they are issued.

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 government's ability to continue as a going concern for the 12 months after the financial statements 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 government 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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

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

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

Engagement Administration, Fees, and Other

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

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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, 2026, and to issue our reports no later than December 30, 2026.

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RWB & Co.
Certified Public Accountants

CLIENT'S COPY

By: ______________________________
Richard W. Brewster, CPA
Partner

RETAIN FOR
YOUR RECORDS

SIGN HERE

RESPONSE:

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

______________________________ ______________________________
Williams Rural Fire Protection District Date
Fire Chief

______________________________ ______________________________
Williams Rural Fire Protection District Date
President, Board of Directors

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

BALANCE SHEET
May 31, 2026

	ACCT.#	4/30/2026	DEPOSITS	WITHDRAWS	5/31/2026	
COLUMBIA BANK		24,734.59	51,600.36	48,359.29	27,975.66	
GENERAL POOL ACCOUNT		467,239.12	4,488.90	50,000.05	421,727.97	
TOTAL CHECKING/SAVINGS		491,973.71	56,089.26	98,359.34	449,703.63	
TOTAL ASSETS						**449,703.63**
LIABILITIES						
CREDIT CARDS PAYABLE					4,359.73	
DIRECT DEPOSIT LIABILITIES					-3113.54	
PAYROLL LIABILITES					3,079.65	
TOTAL LIABILITIES					4,111.35	
EQUITY						
GENERAL FUND					353,931.71	
CAPITAL PROJECTS FUND					210,245.00	
Net Income					38,026.50	
TOTAL EQUITY					602,203.21	
TOTAL LIABILITIES & EQUITY						**606,314.56**

STATEMENT OF REVENUE AND EXPENDITURES
BUDGET VERSUS ACTUAL COMPARISON
92% OF THE BUDGET YEAR IS OVER
48% OF THE BUDGETED REVENUE HAS BEEN RECEIVED
60% OF THE BUDGET HAS BEEN SPENT
May 31, 2026

RESOURCES	**Account Number**	**Annual Budget**	**Current Month**	**Year To Date**	**% of Budget**	**Remaining Balance**
Current Tax		246,000.00	1,436.31	243,667.79	99.05	2,332.21
Prior Year Tax		4,500.00	448.95	10,432.97	231.84	-5,932.97
Local Option Current Tax		152,000.00	884.76	152,368.20	100.24	-368.20
Local Option Prior Year Tax		2,500.00	276.55	6,423.31	256.93	-3,923.31
Total Taxes		405,000.00	3,046.57	412,892.27	101.95	-7,892.27
Beginning Fund Balance		470,000.00		554,284.94	117.93	-84,284.94
Interest Earned		10,000.00	1,442.69	19,758.76	197.59	-9,758.76
Donations		2,000.00	1,600.00	8,452.75	422.64	-6,452.75
Grants		155,000.00	0.00	60,932.00	39.31	94,068.00
Mobile Home Rental		16,800.00	0.00	9,800.00	58.33	7,000.00
Mobile Power		0.00	0.00	1,274.03	1,274.03	-1,274.03
RV Space Rental		3,600.00	0.00	1,800.00	50.00	1,800.00
Total Other Resources		657,400.00	3,042.69	102,017.54	15.52	-702.48
TOTAL RESOURCES		1,062,400.00	6,089.26	514,909.81	48.47	-8,594.74

WILLIAMS RURAL FIRE PROTECTION DISTRICT
211 EAST FORK RD
WILLIAMS, OR 97544
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET VERSUS ACTUAL COMPARISON
May 31, 2026

GENERAL FUND

	Account Number	Annual Budget	Current Month	Year To Date	% Of Budget	Remaining Balance
PERSONNEL SERVICES						
Fire Chief		80,000.00	0.00	28,325.00	35.41	51,675.00
Office Administrator		35,000.00	0.00	12,000.00	34.29	23,000.00
Community Relations - Admin Aid		18,000.00	123.25	9,267.73	51.49	8,732.27
Training Officer		53,000.00	5,665.00	33,990.00	64.13	19,010.00
Operations Officer		50,000.00	4,052.58	44,578.38	89.16	5,421.62
Duty Officer Stipend		26,000.00	2,080.00	24,070.00	92.58	1,930.00
OSFM Fire Marshal		42,500.00	3,872.35	39,280.43	92.42	3,219.57
OSFM Firefighter		42,500.00	4,008.09	39,326.63	92.53	3,173.37
CWRR Chipper Personnel		25,000.00	1,126.25	3,873.17	15.49	21,126.83
OSFM Upstaffing		35,000.00	0.00	32,313.74	92.32	2,686.26
Seasonal Hires		10,000.00	0.00	2,140.72	21.41	7,859.28
Volunteer Nominal Qtr Points		12,000.00	3,000.10	11,951.76	99.60	48.24
Insurance Package		80,000.00	3,717.00	55,113.00	68.89	24,887.00
Payroll Liabilities		30,000.00	2,246.67	25,199.16	84.00	4,800.84
Workers' Compensation		13,000.00	0.00	18,953.02	145.79	-5,953.02
Accidental Death & Dismemberment		4,000.00	0.00	0.00	0.00	4,000.00
Bonus Pay		10,000.00	0.00	9,358.65	93.59	641.35
Conflag/Deployment		5,000.00	0.00	450.00	9.00	4,550.00
TOTAL PERSONNEL SERVICES		571,000.00	29,891.29	390,191.39	68.33	180,808.61

	Account Number	Annual Budget	Current Month	Year To Date	% Of Budget	Remaining Balance
MATERIAL & SERVICES						
Apparatus Maintenance		25,000.00	52.46	13,928.05	55.71	11,071.95
Building Maintenance		10,000.00	848.05	2,905.36	29.05	7,094.64
Communications		10,000.00	516.16	14,138.49	141.38	-4,138.49
Dues & Fees		6,000.00	2,309.50	9,116.45	151.94	-3,116.45
Elections		1,300.00	0.00	702.11	54.01	597.89
EMS Supplies		3,000.00	0.00	2,464.36	82.15	535.64
Fire Equipment/Supplies		10,000.00	0.00	11,981.47	119.81	-1,981.47
Fire Prevention		15,000.00	198.74	793.66	5.29	14,206.34
Fuel		20,000.00	143.00	12,217.82	61.09	7,782.18
Liability Insurance		30,000.00	2,731.00	32,592.00	108.64	-2,592.00
Legal & Accounting		16,000.00	0.00	16,750.00	104.69	-750.00
Consulting Fees		18,000.00	0.00	11,904.89	66.14	6,095.11
Miscellaneous		7,000.00	963.29	5,181.48	74.02	1,818.52
Office Supplies		4,000.00	147.97	1,355.98	33.90	515.22
Personal Protective Equipment		24,000.00	4,319.00	5,641.06	23.50	18,358.94
Small Equipment Maintenance		5,000.00	166.99	5,424.90	108.50	-424.90
Training		10,000.00	0.00	2,618.71	26.19	7,381.29
Travel		2,000.00	0.00	1,108.20	55.41	891.80
Uniforms		2,000.00	396.38	1,203.01	60.15	796.99
Utilities		20,000.00	703.35	14,922.13	74.61	5,077.87
Associated Personnel Cost		10,000.00	1,185.97	6,025.41	60.25	3,974.59
Fuels Contracting Work		33,000.00	0.00	0.00	0.00	33,000.00
Grant Expenditures		20,932.00	406.15	16,405.59	78.38	4,526.41

TOTAL MATERIALS & SERVICES	302,232.00	15,088.01	189,381.13	62.66	112,850.87

WILLIAMS RURAL FIRE PROTECTION DISTRICT
211 EAST FORK RD
WILLIAMS, OR 97544
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET VERSUS ACTUAL COMPARISON
May 31, 2026

GENERAL FUND

	Account Number	Annual Budget	Current Month	Year To Date	% Of Budget	Remaining Balance
CAPITAL OUTLAY						
Apparatus & Equipment		10,000.00	0.00	5,468.32	54.68	4,531.68
Building Improvements		40,000.00	0.00	49,295.00	123.24	-9,295.00
District Building Improvements			0.00	0.00	0.00	0.00
Mobile Improvement			0.00	0.00	0.00	0.00
Capital Outlay - Other		10,000.00	0.00	2,786.00	27.86	7,214.00
TOTAL CAPITAL OUTLAY		60,000.00	0.00	57,549.32	95.92	2,450.68
Contingency		20,000.00	0.00	0.00	0.00	20,000.00
Unappropriated Ending Balance		130,100.00	0.00	0.00	0.00	130,100.00
TOTAL REQUIREMENTS		1,083,332.00	44,979.30	637,121.84	58.81	446,210.16
TOTAL RESOURCES			6,089.26	514,909.81		
TOTAL REQUIREMENTS			-44,979.30	-637,121.84		
ENDING FUND BALANCE			-38,890.04	-122,212.04		
Beginning Fund Balance		567,177.00	**6/30/2025**			
Excess Rev/Exp		-122,212.04				
Ending Fund Balance		444,964.97				

Grant Tracker for Williams Rural Fire Protection District

DRAFT

Fiscal Year 2025-2026 Grant Tracker: 05/30/2026

Grant Name	Grant Provider	Description	Grant Submission	Match/In-Kind	Submission	Status	Award Date	Amount	Performance Period	Funds Exhausted	Funds Remaining	Multi-y	% Remaining
CWRR - Community Risk Reduction	Oregon State Fire Marshall	Chipping Program: Defensible Space - 2 years, 2 positions	Winter 2023	N/A	1/30/2023	Awarded - In Progress	5/1/2023	$119,000.00	5/30/2023-6/30/2026	$87,314.65	$31,685.35	Yes	27%
CWRR - Community Risk Reduction	Oregon State Fire Marshall	Newsletter - 3 years	Winter 2023	N/A	1/30/2023	Awarded - In Progress	5/1/2023	$30,000.00	2024, 2025, 2026 Newsletters	$25,825.15	$4,174.85	Yes	14%
CWRR - Community Risk Reduction	Oregon State Fire Marshall	Masticator/Trailer/ Dump Trailer	Winter 2023	N/A	1/30/2023	Awarded - Exhausted / Completed	5/1/2023	$48,500.00	2023-2024	$49,313.38	-$813.38	Yes	-2%
Chipper Grant	Oregon State Fire Marshall	Large Chipper	Winter 2023	N/A	1/15/2023	Awarded - Exhausted / Completed	1/15/2023	$50,000.00	2023-2024	$50,000.00	$0.00	Yes	0%
Capacity Grant	Oregon State Fire Marshall	Firefighter, Fire Marshal Positions: Personnel -3 years - 2 F/T positions	Fall 2022	N/A	11/30/2022	Awarded - In Progress	5/4/2023	$537,955.00	7/1/2023-12/31/2026	$343,378.29	$194,576.71	Yes	36%
2026 Fuels Reduction Grant	IAFC	$15,000 for Fuels Reduction at SCA Resiliency Hub	Spring 2026	SCA 10% Match	2/27/2026	Not Awarded	N/A	$0.00	04/01/2026-07/01/2026	$0.00	$0.00	No	0%
Williams Student Firefighter Program	Roundhouse Foundation	Williams Student Firefighter Program	Spring 2026	In Kind PPE	3/11/2026	Awarded - Pending Fund Disbursement	5/19/2026	$15,000.00	07/01/2026-06/30/2028	$0.00	$15,000.00	Yes	100%
2025 OSFM Upstaffing	Oregon State Fire Marshall	Wildfire Season Staffing	Spring 2025	N/A	3/17/2025	Awarded - Exhausted / Completed	4/16/2025	$35,000.00	6/1/2025-10/31/2025	$35,000.00	$0.00	No	0%
2026 OSFM Upstaffing	Oregon State Fire Marshall	Wildfire Season Staffing	3/11/2026-	N/A	3/11/2026	Awarded - Pending Fund Disbursement	5/4/2026	$35,000.00	06/01/2026-10/31/2026	$0.00	$35,000.00	No	100%
VFC Grant - 2025 Volunteer Fire Capacity Grant	Oregon Department of Forestry	Fire Equipment, PPE, Training	Spring 2025	$9,930.00 by District	4/25/2025	Awarded - In Progress	6/24/2025	$9,930.00	09/01/2025-09/30/2026	TBD	TBD	Yes	TBD
VFC Grant - 2026 Volunteer Fire Capacity Grant	Oregon Department of Forestry	Fire Equipment, PPE, Training	Spring 2026	TBD	4/17/2026	Submitted - Awaiting Response	TBD	TBD	TBD	TBD	TBD	TBD	TBD
AFG - Williams	FEMA Go	PPE:Student Complete Turnouts & Extractor + Dryer Unit	6/22/2026	TBD	6/22/2026	Submitted - Awaiting Response	TBD	TBD	TBD	TBD	TBD	TBD	TBD
AFG - Regional Communication	FEMA Go	Portable Radios - Regional	6/22/2026	TBD	6/22/2026	Submitted - Awaiting Response	TBD	TBD	TBD	TBD	TBD	TBD	TBD
SAFER - Expanded Student & Volunteer program	FEMA Go	Longitudinal Student and Volunteer Program Coordination and Resources	6/22/2026	TBD	6/22/2026	Submitted - Awaiting Response	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Title II Grant	BLM Lands Grants	Roadside fuels mitigation for Williams	Spring 2024	TBD	7/16/1905	Awarded - Pending Fund Disbursement	5/14/2026	$100,000.00	05/14/2026-01/28/2030	$0.00	$100,000.00	Yes	100%
Firewise Community OSFM CWRR Defensible Space	Josephine County Office of Emerg Mgmt	Williams Rural Residential Property Defensible Space $2,500 award per property	Spring 2026	N/A	TBD	Awarded - In Progress	5/7/2026	$200,000.00	06/01/2026-11/30/2026	$0.00	$200,000.00	No	100%
Community Woodbank Grant	Alliance For Green Heat	Williams Community Wood Bank	Fall 2025	N/A	9/16/2025	Awarded - In Progress	9/30/2025	$20,932.00	09/30/2025-09/30/2026	$16,405.58	$4,526.42	Yes	22%
Community Woodbank Grant	Alliance For Green Heat	Williams Community Wood Bank	Fall 2026	N/A	TBD	Waiting for Grant Opening	TBD	TBD	TBD	TBD	TBD	Yes	TBD

Chimney Sweeping Community Program	FEMA - Alliance For Green Heat Managed	Community Chimney Cleaning and Education program in Partnership with Smokey's Stoves and Alliance for Green Heat	6/1/2026	TBD	6/15/2026	Submitted - Awaiting Response	TBD	TBD	TBD	TBD	TBD	TBD	TBD
Paving Project - Frank Ault	Josephine County Foundation	Moser Paving Project	Spring 2025	$10,000 by District	7/1/2025	Awarded - Exhausted / Completed	10/1/2025	$50,000.00	2025-2026	$49,295.00	$705.00	No	1%
										EXHAUSTED:	**REMAINING:**		
							TOTAL:	**$1,251,317.00**		**$656,532.05**	**$584,854.95**		

Status Key

- Waiting for Grant Opening
- Application - In Progress
- Submitted - Awaiting Response
- Awarded - Pending Fund Disbursement
- Awarded - In Progress
- Awarded - Exhausted / Completed
- Not Awarded