



**HAZELDELL RURAL FIRE PROTECTION
DISTRICT
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2022**

Emerald CPA Group, LLP

450 Country Club Road, Suite 155
Eugene OR 97401

HAZELDELL RURAL FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

<u>NAME AND ADDRESS</u>	<u>POSITION</u>	<u>TERM EXPIRES</u>
John Milandin 78750 High Prarie Road Oakridge, Oregon 97463	Vice Chair	June 30, 2023
Herb Wick 48356 McFarland Road Oakridge, Oregon 97463	Chair	June 30, 2025
Robert Baker 48767 McFarland Road Oakridge, Oregon 97463	Board Member	June 30, 2023
Joan Peterkin Post Office Box 369 Oakridge, Oregon 97463	Secretary/Treasurer Registered Agent	June 30, 2025
Vernon Beard 77772 Brock Road Oakridge, Oregon 97463	Board Member	Resigned April, 2022

APPOINTED OFFICIALS

Scott Hollett
Fire Chief

REGISTERED OFFICE

Hazeldell Rural Fire Protection District
Post Office Box 717
47592 Hwy 58

HAZELDELL RURAL FIRE PROTECTION DISTRICT

ANNUAL FINANCIAL REPORT

June 30, 2022

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT



Emerald CPA Group, LLP

450 Country Club Road, Suite 155
Eugene OR 97401

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
Hazeldell Rural Fire Protection District
Oakridge, Oregon

Report on the Financial Statements

We have reviewed the accompanying modified cash basis financial statements of the governmental activities and each major fund of the Hazeldell Rural Fire Protection District (the District) as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the District's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the relevant ethical requirement related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the modified cash basis of accounting.

Basis of Accounting

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

Supplementary Information

Our review was made for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with the modified cash basis of accounting. The budgetary comparison schedules on pages 15-19 are presented only for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and related directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the review procedures applied in the review of the basic financial statements. We are not aware of any material modifications that should be made to such information. We have not audited the supplementary information and do not express an opinion on such information.

Other Information

The accompanying Management Representation of Fiscal Affairs is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and do not express an opinion, a conclusion, nor provide any assurance on it.

Emerald CPA Group, LLP

Eugene, Oregon
April 25, 2023

BASIC FINANCIAL STATEMENTS

Hazeldell Rural Fire Protection District
Statement of Net Position - Modified Cash Basis
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and investments	\$ 346,287
Total Current Assets	<u>346,287</u>
Capital Assets	
Land and Other Non-depreciable Assets	102,443
Capital Assets	<u>779,061</u>
Total	881,504
Less Accumulated Depreciation	<u>(491,169)</u>
Net Capital Assets	<u>390,335</u>
Total Assets	<u><u>\$ 736,622</u></u>
 NET POSITION	
Net Investment in Capital Assets	390,335
Unrestricted	<u>346,287</u>
Total Net Position	<u><u>\$ 736,622</u></u>

Ther notes to the financial statements are an integral part of this financial statement.

Hazeldell Rural Fire Protection District
Statement of Activities - Modified Cash Basis
For the Year Ended June 30, 2022

<u>Functions/Programms</u>	<u>Expenses</u>	<u>Capital Grants & Contributions</u>	<u>Net (expense) Revenue and Changes in Net Governmental Activities</u>
Primary Government			
Governmental Activities			
Public Safety	\$ 143,223	\$ 4,115	\$ (139,108)
Total Governmental Activities	<u>\$ 143,223</u>	<u>\$ 4,115</u>	<u>(139,108)</u>
General Revenues			
Property Taxes			176,166
Unrestricted Investment Earnings			2,126
Other			188
Total General Revenues			<u>178,480</u>
Change in Net Position			39,372
Net Position - Beginning			<u>697,250</u>
Net Position - Ending			<u>\$ 736,622</u>

The notes to the financial statements are an integral part of this financial statement.

Hazeldell Rural Fire Protection District
Balance Sheet - Modified Cash Basis
Governmental Funds
June 30, 2022

	General Fund	Vehicle Fund	Land & Facilities Fund	Total Governmental Funds
ASSETS				
Cash and investments	\$ 151,978	\$ 133,227	\$ 61,082	\$ 346,287
Total Assets	<u>\$ 151,978</u>	<u>\$ 133,227</u>	<u>\$ 61,082</u>	<u>\$ 346,287</u>
FUND BALANCES				
Assigned:				
Vehicle replacement	\$ -	\$ 133,227	\$ -	\$ 133,227
Land and facilities	-	-	61,082	61,082
Unassigned	151,978	-	-	151,978
Total Fund Balances	<u>\$ 151,978</u>	<u>\$ 133,227</u>	<u>\$ 61,082</u>	<u>\$ 346,287</u>

The notes to the financial statements are an integral part of this financial statement.

**Hazeldell Rural Fire Protection District
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
Modified Cash Basis**

June 30, 2022

Total Fund Balance, Governmental Funds	\$ 346,287
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Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets used in governmental activities are not current
financial resources and therefore are not reported in this fund
financial statement, but are reported in the governmental
activities of the Statement of Net Position

390,335

Total Net Position	<u><u>\$ 736,622</u></u>
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The notes to the financial statements are an integral part of this financial statement.

Hazeldell Rural Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balances - Modified Cash Basis
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Vehicle Fund	Land & Facilities Fund	Total Governmental Funds
REVENUES				
Property taxes - current year	\$ 173,568	\$ -	\$ -	\$ 173,568
Property taxes -prior years	2,598	-	-	2,598
Interest	1,077	674	375	2,126
Grants	4,115	-	-	4,115
Other	188	-	-	188
Total Revenues	<u>181,546</u>	<u>674</u>	<u>375</u>	<u>182,595</u>
EXPENDITURES				
Current:				
Public Safety	96,970	-	-	96,970
Capital Outlay	7,816	-	-	7,816
Total Expenditures	<u>104,786</u>	<u>-</u>	<u>-</u>	<u>104,786</u>
Excess (Deficiency) of Revenues Over Expenditures	76,760	674	375	77,809
TRANSFERS	<u>(20,000)</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Change in Fund Balance	56,760	10,674	10,375	77,809
Fund Balance - Beginning	<u>95,218</u>	<u>122,553</u>	<u>50,707</u>	<u>268,478</u>
Fund Balance - Ending	<u><u>\$ 151,978</u></u>	<u><u>\$ 133,227</u></u>	<u><u>\$ 61,082</u></u>	<u><u>\$ 346,287</u></u>

The notes to the financial statements are an integral part of this financial statement.

**Hazeldell Reural Fire Protection District
Reconciliation of the Change in Fund Balances
of the Governmental Funds to the
Change in Net Position
Modified Cash Basis**

For the Year Ended June 30, 2022

Net Change in Fund Balances	\$ 77,809
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Amounts reported for governmental activities in the Statement of
Activities are different because:

Governmental funds report capital outlays as expenditures. However, in
Statement of Activities, the cost of those assets is allocated over their
estimated useful lives and reported as depreciation expense. This is the
amount by which capital outlays exceeded depreciation in the current
period.

Expenditures for capital assets	7,816
Depreciation expense	<u>(46,253)</u>

Change in Net Position	<u>\$ 39,372</u>
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The notes to the financial statements are an integral part of this financial statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

**HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

Hazeldell Rural Fire District is organized pursuant to Chapter 478 of the Oregon Revised Statutes. The governing body is a Board of five members who were elected by the voters within the District. The administration of the day-to-day affairs of the District is the responsibility of the Fire Chief.

The District is a primary government. A primary government is a financial reporting entity, which has a separately elected governing body, is legally separate and is fiscally independent of other state and local governments. The District has considered for inclusion in its financial statements all potential governmental organizations (component units) for which the District is financially accountable. Financial accountability may be evidenced by the ability to appoint the voting majority of the governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific burdens on, the primary government; or a fiscal dependency or intergovernmental relationship so close that exclusion from the primary government would render the financial statements incomplete or misleading. The District has no component units.

B. Measurement Focus, Basis of Accounting and Basis of Presentation

The financial statements have been prepared in accordance with the modified cash basis, a basis of accounting other than accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB), including Statement No 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999. Capital assets and long-term debt are recognized. No other accruals have been made. Revenues are recognized when received and expenditures and expenses recognized when paid. Accruals for other receivables and payables are omitted.

Government-wide Financial Statements (GWFS)

The statement of Net Assets and Statement of Activities display information about the reporting government as a whole. The Statement of Net Assets and the Statement of Activities were prepared using the economic resources measurement focus within the limitations of the modified cash basis of accounting.

All direct expenses are reported in the public safety function in the Statement of Activities.

**HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS

Note 1 – Summary of Significant Accounting Policies (continued)

Fund financial statements

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Governmental Fund Type

Governmental funds are used to account for the general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified cash basis of accounting.

The District reports the following major governmental funds:

- *General Fund* is the general operating fund of the District. It is used to account for all financial sources except those required to be accounted for in another fund. The principal revenue sources are property taxes and interest on investments.
- *Vehicle Fund* is used to account for purpose of accumulating funds for equipment acquisition, replacement or emergency repairs. The principal resources are transfers in from the General Fund and interest on investments.
- *Land and Facilities Fund* is used to account for the purpose of accumulating funds for land and building acquisition, replacement or emergency repairs. The principal resources are transfers in from the General Fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Assets, Liabilities, and Net Assets

Cash and cash equivalents

Cash and cash equivalents reported on the balance sheet include a checking account and deposits held for the District by the State of Oregon Local Government Investment Pool. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022

NOTES TO THE FINANCIAL STATEMENTS

Note 1 – Summary of Significant Accounting Policies (continued)

Property Taxes

Property taxes levied for the year ended June 30, 2022 were at the permanent rate of \$2.7115 per \$1,000 of assessed value within the district.

Lane County makes all assessments of property value, and levies and collects the taxes for the District and all other taxing districts within the County. Real property taxes are levied in July of each fiscal year. Real property taxes attach as an enforceable lien on property as of January 1 each year. Taxes are due November 15 and a three percent discount is allowed for timely payment.

Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the District are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building Improvements	20
Vehicles	10
Equipment	5

Long-term obligations

In the government-wide financial statements, long-term debt and other long-term obligations arising from cash transactions are reported as liabilities. Bond discounts and issuance costs are recognized in the current period. The District has no long-term obligations in the current year.

**HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS

Note 1 – Summary of Significant Accounting Policies (continued)

Fund equity

Fund Balance

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), which has been adopted by the District. This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below:

Nonspendable, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),

Restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors (the District's highest level of decision-making authority),

Assigned fund balance classification are intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed, and

Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications

D. Stewardship, Compliance, and Accountability

Budgetary information

Budgets are prepared and adopted, and expenditures are appropriated, in accordance with Oregon Local Budget Law. Budgets are adopted on the cash-basis of accounting, which is not in conformity with generally accepted accounting principles, but is an acceptable method for Oregon Municipal Corporations under Oregon Local Budget Law. All annual appropriations lapse at fiscal year end. The District does not use encumbrance accounting.

On or before June 30 of each year, the District enacts a resolution approving the budget, appropriating the expenditures, and levying the property taxes. Prior to enacting this resolution, the proposed budget is presented to the District Board for a budget hearing by a budget committee.

**HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS

Note 1 – Summary of Significant Accounting Policies (continued)

The budget is prepared by fund, activity and line item, and includes information of the past year, current year estimates, and requested appropriations for the next fiscal year. Expenditures may not exceed legally budgeted appropriations at the level of personal services, material and services, capital outlay, debt service and contingencies for each fund.

Excess of expenditures over appropriations

During the fiscal year, no expenditures exceeded legally budgeted appropriations.

Note 2. Cash and cash equivalents

Cash and cash equivalents as of June 30, 2022 were as follows:

Deposits in bank	\$ 23,254
Local government investment pool	323,033
Total	<u>\$ 346,287</u>

Deposits

Deposits with financial institutions are comprised of bank demand deposits. Total bank balances, as shown on the bank's records at year-end were \$55,829. Federal Deposit Insurance Corporation (FDIC) insurance covers up to \$250,000 for all demand deposits owned by a public unit. All of the District's deposits were covered by FDIC insurance throughout the fiscal year.

Custodial Credit Risk- deposits: This is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. In order to minimize this risk, the State of Oregon established the Public Funds Collateralization Program (PFCP).

PFCP is an application created by the Office of the State Treasurer (OST) to facilitate bank depository, custodian and public official compliance with Oregon Revised Statutes 295 (ORS) effective on July 1, 2008. Requirements described on PFCP for depository banks, custodian banks and local governments are set forth as the following:

Banks are required to report quarterly to the State Treasurer, providing quarter-end public funds balance in excess of the FDIC limits, net worth, and FDIC capitalization information. The FDIC assigns each bank with a capitalization category quarterly, either well capitalized, adequately capitalized or undercapitalized. The PFCP calculates, based on this information, the bank's minimum collateral (maximum liability) that must be pledged with the custodian for the next quarter. The maximum liability is reported to the bank, OST and custodian.

The custodian banks hold the collateral pledged by the banks. OST provides the custodian the maximum liability for each bank. Banks will request security pledges, releases and substitutions through the PFCP. The custodian will process the process the transactions as approved by OST and maintain an inventory of pledged securities. OST will monitor that adequate collateral is pledged at all times and that all banks comply with the requirements of ORS.

HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022

NOTES TO THE FINANCIAL STATEMENTS

Note 2. Cash and cash equivalents (Continued)

Public officials are required to verify that deposit accounts in excess of deposit insurance limits are only maintained at financial institutions included on the list of qualified depositories found on the OST's web site. Public officials are also required to report at least annually, or within 10 days of a change, the banks they do business with, and contact information for the public official. It is the responsibility of the public official to ensure compliance with these requirements in order to eliminate personal liability in the event of a bank loss.

The district's depository bank was listed on the Treasurer's web site, "Qualified Depositories for Public Fund", throughout the fiscal year.

State Investment Pool

The District places excess funds in the Local Government Investment Pool (LGIP), which is managed by the State Treasurer in accordance with the "prudent person rule" and administrative rules that, may be subject to change. ORS and the Oregon Investment Council establish investment policies for the State Treasurer and OSTF. In addition, the Oregon Short Fund Board establishes OSTF portfolio guidelines. Members of the Investment Council and the Oregon Short Fund Board are appointed by the governor. The investments that make up the State Local Government Pool are those allowed by ORS and the reported fair value of the investment is the same as the value of the pool shares. The District's investments are internally pooled. The funds placed in the LGIP are considered cash and cash equivalents. The LGIP is not registered with the SEC and is unrated.

**HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS

Note 3. Capital assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land and improvements	\$ 97,743	\$ -	\$ -	\$ 97,743
Construction in progress	4,700	-	-	4,700
Total capital assets not being depreciated	102,443	-	-	102,443
Capital assets being depreciated:				
Buildings and improvements	322,882	7,816		330,698
Equipment	197,937			197,937
Vehicles	250,426			250,426
Total	771,245	7,816	-	779,061
Less accumulated depreciation for:				
Buildings and improvements	(136,561)	(11,312)		(147,873)
Equipment	(158,682)	(14,113)		(172,795)
Vehicles	(149,675)	(20,826)		(170,501)
Total	(444,918)	(46,251)	-	(491,169)
Total capital assets being depreciated, net	326,327	(38,435)	-	287,892
Total capital assets, net	\$ 428,770	\$ (38,435)	\$ -	\$ 390,335

**HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS

Note 4. Interfund Transfers

Interfund transfers for the year ended June 30, 2022, consisted of the following:

Transfer from General Fund to Vehicle Fund	\$10,000
Transfer from General Fund to Land and Facilities Fund	<u>10,000</u>
Total transfers	<u>\$20,000</u>

Transfers are regularly used to accumulate funds in the Vehicle Fund and Land and Facilities Fund for future capital expenditures.

Note 5. Intergovernmental agreement

On December 10, 2007, the District entered Into an intergovernmental agreement with the City of Oakridge for fire protection until such time as the District is able to fully provide fire suppression services to the citizens of the District. Under this agreement, the City will provide fire suppression response, training, dispatch, rescue services, and other related services at substantially the same level in the District as was currently being provided to the City by the City of Oakridge Fire Department. The District may occupy space at the Oakridge Fire Station for the purposes of administrative duties. All fire department personnel are employees of the City. The agreement continues in effect at the volition of both parties.

The agreement continues on a year-to-year basis unless one of the parties advises the other in writing, at least one year prior to July 1 of any fiscal year, of their desire to terminate the agreement. The City and the District annually determine the amount of compensation for the next year of the agreement. The contract amount for the fiscal year ending June 30, 2022 was \$63,330. The agreed upon amount for the fiscal year ending June 30, 2023 is \$65,230

Note 6. Non-Exchange Transaction

In May 2008, the District entered into an intergovernmental agreement with the State of Oregon, Oregon Department of Forestry (ODF), to share the use of the District's property and utilities for the construction and operation of mutually supporting facilities that are intended to serve as a fire department substation and wildfire guard and observation station. ODF will be assigned one of the four bays In the building. In lieu of monthly rent payments for the initial twenty year term of the agreement, ODF agreed to prepare the site for construction by clear cutting and selling the timber as well as providing an engine at this station for suppression mutual aid. These activities compensate the District for this occupancy. The value of the in-kind services donation is not readily available or determinable, and thus, no revenue, expense or capital asset has been recorded in the financial statements. The agreement expires May 2028, with an option to renew for an additional twenty years.

HAZELDELL RURAL FIRE PROTECTION DISTRICT
JUNE 30, 2022

NOTES TO THE FINANCIAL STATEMENTS

Note 7. Contingent Liabilities

Management has represented that there are no other contingent liabilities which were understood to include among other things: notes or accounts receivable which have been discounted; pending suits, proceedings, hearings, or negotiations possibly involving retroactive judgments or claims; taxes in dispute; endorsements or guarantees; and options given that would require disclosure or recognition under Statement of Financial Accounting Standards (FASB) ASC 450.

Note 8. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District participates in the Special District Association of Oregon. The District has not significantly reduced insurance coverage or had any losses in excess of coverage in the past three years.

SUPPLEMENTARY INFORMATION

Hazeldell Rural Fire Protection District
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Modified Cash Basis
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
REVENUE	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive (Negative)</u>
Property Taxes - Current	\$ 166,344	\$ 166,344	\$ 173,568	\$ 7,224
Property Taxes - Prior	1,000	1,000	2,598	1,598
Interest	1,300	1,300	1,077	(223)
Grants	-	-	4,115	4,115
Other	-	-	188	188
Total Revenue	<u>168,644</u>	<u>168,644</u>	<u>181,546</u>	<u>12,902</u>
EXPENDITURES				
Materials and Services	146,320	146,320	96,970	49,350
Capital Outlay	20,000	20,000	7,816	12,184
Contingency	<u>10,000</u>	<u>10,000</u>	-	10,000
Total Expenditures	<u>176,320</u>	<u>176,320</u>	<u>104,786</u>	<u>71,534</u>
Excess(Deficiency) of Revenue over Expenditures	(7,676)	(7,676)	76,760	84,436
OTHER FINANCING SOURCES (USES)				
Transfers	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Change in Fund Balance	(27,676)	(27,676)	56,760	84,436
Fund Balance - Beginning	<u>36,855</u>	<u>36,855</u>	<u>95,218</u>	<u>58,363</u>
Fund Balance - Ending	<u>\$ 9,179</u>	<u>\$ 9,179</u>	<u>\$ 151,978</u>	<u>\$ 142,799</u>

Hazeldell Rural Fire Protection District
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Modified Cash Basis
Vehicle Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive (Negative)</u>
REVENUE				
Interest	\$ 300	\$ 300	\$ 674	\$ 374
Total Revenue	<u>300</u>	<u>300</u>	<u>674</u>	<u>374</u>
EXPENDITURES				
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess(Deficiency) of Revenue over Expenditures	(9,700)	(9,700)	674	10,374
OTHER FINANCING SOURCES (USES)				
Transfers	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Change in Fund Balance	300	300	10,674	10,374
Fund Balance - Beginning	<u>121,400</u>	<u>121,400</u>	<u>122,553</u>	<u>1,153</u>
Fund Balance - Ending	<u>\$ 121,700</u>	<u>\$ 121,700</u>	<u>\$ 133,227</u>	<u>\$ 11,527</u>

Hazeldell Rural Fire Protection District
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Modified Cash Basis
Land & Facilities Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive</u>
REVENUE				<u>(Negative)</u>
Interest	\$ -	\$ -	\$ 375	\$ 375
Total Revenue	-	-	375	375
EXPENDITURES				
Capital Outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess(Deficiency) of Revenue over Expenditures	-	-	375	375
OTHER FINANCING SOURCES (USES)				
Transfers	10,000	10,000	10,000	-
Change in Fund Balance	10,000	10,000	10,375	375
Fund Balance - Beginning	50,200	50,200	50,707	507
Fund Balance - Ending	\$ 60,200	\$ 60,200	\$ 61,082	\$ 882

Hazeldell Rural Fire Protection District
Schedule of Expenditures
Budget and Actual - Modified Cash Basis
General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Positive (Negative)</u>
Materials and Services				
Insurance	4,240	4,240	4,037	203
Office Expense	500	500	600	(100)
Board Expense	2,000	2,000	-	2,000
Audit	4,000	4,000	3,700	300
Bookkeeping	1,500	1,500	1,500	-
Legal Fees	500	500	-	500
Public Information	500	500	525	(25)
Bank Fees	150	150	-	150
Licenses, Permits & Dues	1,000	1,000	772	228
Elections and Notices	1,900	1,900	985	915
Training	2,000	2,000	-	2,000
Travel	2,000	2,000	144	1,856
Vehicle Maintenance/Repair	10,000	10,000	2,225	7,775
Gas and Oil	250	250	-	250
Tires and Batteries	3,000	3,000	-	3,000
Vehicle & Equipment Testing	4,000	4,000	-	4,000
Protective Clothing	14,000	14,000	-	14,000
Equipment	1,500	1,500	-	1,500
Radio Repair	1,500	1,500	-	1,500
Address Sign Program	2,000	2,000	-	2,000
Contract Services - Oakridge	63,330	63,330	63,330	-
Contract Services - Admin	1,000	1,000	-	1,000
Utilities	3,000	3,000	2,952	48
Building Maintenance	7,000	7,000	750	6,250
Volunteer Program - Oakridge	15,450	15,450	15,450	-
Total Materials and Services	<u>146,320</u>	<u>146,320</u>	<u>96,970</u>	<u>49,350</u>
Capital Outlay				
Facilities	-	-	7,816	(7,816)
Vehicles	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total Capital Outlay	<u>20,000</u>	<u>20,000</u>	<u>7,816</u>	<u>12,184</u>
Transfers Out				
Vehicle Fund	10,000	10,000	10,000	-
Land & Facilities Fund	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Transfers Out	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Other				
Contingency	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures, Transfers and Contingency	<u>\$ 196,320</u>	<u>\$ 196,320</u>	<u>\$ 124,786</u>	<u>\$ 71,534</u>

MANAGEMENT REPRESENTATION OF FISCAL AFFAIRS REQUIRED BY OREGON REGULATION

Hazeldell Rural Fire Protection District is subject to, and responsible for, compliance with various laws, rules and regulations relating to its operation and finances. Among such laws, rules and regulations are the requirements prescribed in Municipal Audit Law (ORS Chapter 297) and the Minimum Standards for Review of Oregon Municipal Corporations (OAR 162, division 40) including but not limited to:

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

The management of Hazeldell Rural Fire Protection District is aware of the requirements of Oregon laws and administrative rules concerning each of the above requirements and has complied, in all material respects, with such requirements. Further, we are not aware of any violations or possible violations of laws, rules, or regulations, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

Joan Peterkin Director, Hazeldell RFD
Name and Title