

Millington RFPD
Checks sent to September 21, 2026 Meeting

<u>Check</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
8071	Stephanie Stroud, CPA, LLC	Accounting	412.50
			<u>412.50</u>

Main checking account balance is at
\$15,713.

State Pool account balance is at
\$139,810.

MILLINGTON RURAL FIRE PROTECTION DISTRICT

AUGUST 17, 2026 MINUTES

BOARD OF DIRECTORS MEETING

CALL TO ORDER AND PERSONS ATTENDING. The regular monthly meeting of the Board of Directors was called to order at 6:01 p.m., at Millington Fire Station Number 1. Directors Kelley Andrews and Sharron Wells were present at the fire station. Director Jordan Slape attended via Zoom. Firefighter Analissa Reisenbigler was also present at the station.

PUBLIC COMMENT. No public comment.

CONFLICT OF INTEREST. None declared.

MINUTES. Sharron moved to approve the minutes from the July 20th, 2026 regular board meeting. Kelley seconded the motion. The motion passed unanimously.

BILLS PAID. Sharron made a motion to approve the payment of check 8069 as described on the ledger. Kelley seconded the motion. The motion passed unanimously.

Unfinished Business:

CCF&R Contribution. In July, the district received \$4,720.76 in tax distributions. Jordan moved to write check 8070 to CCF&R in the amount of \$4,012.65 in keeping with the 85% IGA contribution. Kelley seconded the motion which passed unanimously.

New Business

Board Positions. Jordan moved for Jay Hanna to remain as Board Chair. Sharron seconded the motion, which passed unanimously.

Jordan moved that Kelley Andrews remain as Vice Chair. Sharron seconded the motion, which passed unanimously.

Jordan moved that Rex Miller be appointed as Budget Officer. Sharron seconded the motion, which passed unanimously.

Kelley moved that Jordan Slape remain as Secretary. Sharron seconded the motion, which passed unanimously.

CCF&R Board Positions. Sharron moved to appoint Jordan to the 1-yr. CCF&R board position. Kelley seconded the motion, which passed unanimously. As Jay's position on the CCF&R board is a 2-yr. appointment, we won't need to revisit it until next year.

Conflagration Deployment. Firefighters Jon Benson and Bob Aton Sr. are currently deployed to the Grasshopper Fire (since Aug. 11), along with two personnel from Charleston Fire and one apparatus from each department.

CCFR Chief Rob Aton and Sumner board members Gidgette Hill, Brett Mosieur, Kris Smith, and Dr. James Woods joined the meeting at 6:13 p.m., along with firefighter John Taylor.

CCF&R Update. From July 21st, 2026 to August 17th, 2026 CCF&R responded to 14 medical calls, 3 motor vehicle accidents (1 in the slough), and 11 fires (1 house fire), for a total of 28

calls. There was no change in volunteers.

There are no out-of-area trainings this month. Drill this week will be car prop w/ DPSST. Brush 2 had its pump repaired. The Humvee will be repaired on the mechanic's next trip to Coos Bay. We have had a crew deployed to Grasshopper Fire since 8/11. It is our third deployment this fire season. Jordan and Chief Aton attended an early stakeholder meeting with a consultant the City of Coos Bay hired to work on a project to expand their Urban Growth Boundary into Bunker Hill, Millington, and Libby. Western Lane Fire Dept. has said they might end up retiring some hose they could give us to use on the Hose Wagon.

Open House. The Millington Open House will take place Sat., Oct. 3rd, from 11 a.m. - 3 p.m. The Sumner Open House will take place Sun., Oct. 4th, from 12 - 3 p.m.

Kelley moved to adjourn the meeting at 6:27 p.m. Sharron seconded the motion, which passed unanimously.

Director

Director

STEPHANIE STROUD, CPA, LLC

750 Central Avenue, Suite 102 • Coos Bay, OR 97420
(541) 269-1358

ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Millington Rural Fire Protection District
Coos Bay, OR 97420

Management is responsible for the accompanying financial statements of Millington Rural Fire Protection District (a municipal corporation), which comprise the statement of assets, liabilities, and fund balance - cash basis as of August 31, 2026, and the related statement of receipts and disbursements, budget and actual - cash basis for the two months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The accompanying cash basis budget of the Millington Rural Fire Protection District for the year ended June 30, 2027 has not been compiled or examined by me and, accordingly, I do not express an opinion on any other form of assurance on it. The forecasted or projected results may not be achieved and I assume no responsibility to update the report for events and circumstances occurring after the date of the report.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to the Millington Rural Fire Protection District.



Stephanie Stroud, CPA, LLC

Coos Bay, Oregon
September 10, 2026

Millington Rural Fire Protection District
Statement of Assets, Liabilities, and Fund Balance - Cash Basis
August 31, 2026

	<u>General Fund</u>	<u>Total</u>
ASSETS		
Main checking account	\$ 11,126.18	\$ 11,126.18
Training account	1,075.85	1,075.85
LGIP	142,700.05	142,700.05
Total Assets	<u>\$ 154,902.08</u>	<u>\$ 154,902.08</u>
Current Liabilities		
Bank error	<u>\$ 6,446.29</u>	<u>\$ 6,446.29</u>
Total Current Liabilities	<u>6,446.29</u>	<u>6,446.29</u>
FUND BALANCE - CASH BASIS		
Beginning fund balance - cash basis	151,949.26	151,949.26
Net Changes in fund balance - cash basis	<u>(3,493.47)</u>	<u>(3,493.47)</u>
Ending Fund Balance - Cash Basis	<u>148,455.79</u>	<u>148,455.79</u>
Total Liabilities and Fund Balance - Cash Basis	<u>\$ 154,902.08</u>	<u>\$ 154,902.08</u>

Millington Rural Fire Prot. District-General Fund
Statement of Cash Receipts and Disbursements-Budget and Actual
July 01, 2026 through August 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Receipts			
Current taxes	\$ 4,652.69	\$ 331,476.00	\$ (326,823.31)
Prior taxes	1,965.22	7,000.00	(5,034.78)
Interest income	962.05	4,000.00	(3,037.95)
State Fire Marshal grant	-	35,000.00	(35,000.00)
Total Receipts	<u>7,579.96</u>	<u>377,476.00</u>	<u>(369,896.04)</u>
Disbursements			
Materials and services			
Directors' expenses	-	500.00	500.00
Elections and publications	370.70	1,200.00	829.30
Accountant fees	783.75	6,000.00	5,216.25
Financial statements	-	12,500.00	12,500.00
Insurance	400.00	5,000.00	4,600.00
Education and training	-	1,500.00	1,500.00
Miscellaneous expense	26.88	4,000.00	3,973.12
Dues & fees	0.10	2,000.00	1,999.90
Total Materials and services	<u>1,581.43</u>	<u>32,700.00</u>	<u>31,118.57</u>
Special payments			
Contract to Central Coos Fire & Rescue	9,492.00	281,755.00	272,263.00
State Fire Marshal Grant	-	35,000.00	35,000.00
Total Special Payments	<u>9,492.00</u>	<u>316,755.00</u>	<u>307,263.00</u>
Operating Contingency	<u>-</u>	<u>178,021.00</u>	<u>178,021.00</u>
Total Disbursements	<u>11,073.43</u>	<u>527,476.00</u>	<u>516,402.57</u>
Excess (Deficiency) of Receipts Over (Under) Disbursements	<u>\$ (3,493.47)</u>	<u>\$ (150,000.00)</u>	<u>146,506.53</u>



10 South First Avenue
P.O. Box 907
Walla Walla, WA 99362-0265
bannerbank.com

Statement of Account

Statement Date 08/31/26
Page 1 of 1
Account Number XXXXXXXXXXXXX2218
(509) 527-3636 | (800) 272-9933 Toll-Free

PO Box 331
Myrtle Point OR 97458

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SUMMARY OF ACCOUNTS

Basic Public Funds Checking XXXXXXXXXXXXX2218 \$1,075.85

CHECKING ACCOUNT

XXXXXXXXXXXX2218

Basic Public Funds Checking

Account Title: Millington RFPD 5
C/O Stephanie Stroud CPA

Account Number	XXXXXXXXXXXX2218
Previous Balance	1,075.85
Deposits/Credits	.00
Debits	.00
Service Charge	.00
Interest Paid	.00
Current Balance	1,075.85

Number of Enclosures	0
Statement Dates	8/03/26 thru 8/31/26
Days in the statement period	29
Average Ledger	1,075.85
Average Collected	1,075.85

Daily Balance Summary

Date	Balance
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08/03	1,075.85
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* * * * * END OF STATEMENT * * * * *

88

12:56 PM
09/10/26

Millington RFPD
Reconciliation Summary
1101 - Training Account, Period Ending 08/31/2026

	Aug 31, 26
Beginning Balance	1,075.85
Cleared Balance	1,075.85
Register Balance as of 08/31/2026	1,075.85
Ending Balance	1,075.85



12:56 PM

09/10/26

Millington RFPD
Reconciliation Detail

1101 - Training Account, Period Ending 08/31/2026

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						1,075.85
Cleared Balance						1,075.85
Register Balance as of 08/31/2026						1,075.85
Ending Balance						1,075.85





10 South First Avenue
P.O. Box 907
Walla Walla, WA 99362-0265
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Statement of Account

Statement Date	08/31/26
Page	1 of 3
Account Number	XXXXXXXXXXXX9830

(509) 527-3636 | (800) 272-9933 Toll-Free

Millington RFPD 5
C/O Stephanie Stroud Cpa's
750 Central Ave Ste 102
Coos Bay OR 97420-1729

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SUMMARY OF ACCOUNTS

Basic Public Funds Checking	XXXXXXXXXXXX9830	\$11,427.28
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CHECKING ACCOUNT

XXXXXXXXXXXX9830

Basic Public Funds Checking

Account Title: Millington RFPD 5
C/O Stephanie Stroud Cpa's

Account Number	XXXXXXXXXXXX9830
Previous Balance	9,811.18
1 Deposits/Credits	6,000.00
Debits	.00
2 Checks	4,383.90
Service Charge	.00
Interest Paid	.00
Current Balance	11,427.28

Number of Enclosures	2
Statement Dates	8/03/26 thru 8/31/26
Days in the statement period	29
Average Ledger	11,638.65
Average Collected	11,638.65

Deposits and Additions

Date	Description	Amount
8/13	OREGON ST TREAS LGIP ACH CCD 4508165 9400817099	6,000.00

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Statement of Account

Statement Date	08/31/26
Page	2 of 3
Account Number	XXXXXXXXXXXX9830

(509) 527-3636 | (800) 272-9933 Toll-Free

Checks In Number Order

Date	Check No	Amount
8/19	8069	371.25

**Denotes missing check numbers.*

Date	Check No	Amount
8/18	8070	4,012.65

Daily Balance Summary

Date	Balance	Date	Balance
08/03	9,811.18	08/18	11,798.53
08/13	15,811.18	08/19	11,427.28

***** END OF STATEMENT *****

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10 South First Avenue
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Account Number XXXXXXXXXXXX9830
Statement Date 08/31/26
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8069

MILLINGTON RURAL FIRE PROTECTION
DISTRICT #23
6288 MILLINGTON FIREHOUSE RD
COLE BAY, OR 97420

8/17/2026

PAY TO THE ORDER OF Stephanie Strout, CPA, LLC \$ 371.25

Three Hundred Seventy-One and 25/100 DOLLARS

Stephanie Strout, CPA, LLC
PO Box 150
Cole Bay, OR 97420

MEMO Inv #2555

#008069# 43233740764 9952149830#

8069 08/19/2026 371.25

8070

MILLINGTON RURAL FIRE PROTECTION
DISTRICT #23
6288 MILLINGTON FIREHOUSE RD
COLE BAY, OR 97420

8/17/2026

PAY TO THE ORDER OF Central Pass \$ 4,012.65

Four Thousand Twelve and 65/100 DOLLARS

Sharon Wells

MEMO

#008070# 43233740764 9952149830#

8070 08/18/2026 4,012.65

85

12:58 PM

09/10/26

Millington RFPD
Reconciliation Summary
1110 - Main Checking, Period Ending 08/31/2026

	Aug 31, 26
Beginning Balance	9,811.18
Cleared Transactions	
Checks and Payments - 2 items	-4,383.90
Deposits and Credits - 1 item	6,000.00
Total Cleared Transactions	1,616.10
Cleared Balance	<u>11,427.28</u>
Uncleared Transactions	
Checks and Payments - 4 items	-301.10
Total Uncleared Transactions	-301.10
Register Balance as of 08/31/2026	<u>11,126.18</u>
Ending Balance	11,126.18

85

12:58 PM

09/10/26

Millington RFPD
Reconciliation Detail
1110 - Main Checking, Period Ending 08/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						9,811.18
Cleared Transactions						
Checks and Payments - 2 items						
Check	08/17/2026	870	Central Coos Fire...	X	-4,012.65	-4,012.65
Check	08/17/2026	8069	Stephanie Stroud...	X	-371.25	-4,383.90
Total Checks and Payments					-4,383.90	-4,383.90
Deposits and Credits - 1 item						
Deposit	08/12/2026			X	6,000.00	6,000.00
Total Deposits and Credits					6,000.00	6,000.00
Total Cleared Transactions					1,616.10	1,616.10
Cleared Balance					1,616.10	11,427.28
Uncleared Transactions						
Checks and Payments - 4 items						
Check	11/16/2021	7578	Rosenberg, Jacob		-128.59	-128.59
Check	11/16/2021	7585	Young, Mitchell		-112.51	-241.10
Paycheck	11/21/2022	7922	Rosenberg, Jacob		-54.00	-295.10
Paycheck	11/21/2022	7924	Wisner, Erica K		-6.00	-301.10
Total Checks and Payments					-301.10	-301.10
Total Uncleared Transactions					-301.10	-301.10
Register Balance as of 08/31/2026					1,315.00	11,126.18
Ending Balance					1,315.00	11,126.18



For the Month Ending August 31, 2026

Account Statement - Transaction Summary

MILLINGTON RFPD #5 - MILLINGTON RFPD #5 - 5323

Oregon LGIP		Asset Summary	
Opening Balance	146,314.74	August 31, 2026	July 31, 2026
Purchases	2,385.36	142,700.05	146,314.74
Redemptions	(6,000.05)		
		Total	\$146,314.74
Closing Balance		\$142,700.05	
Dividends	488.21		

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Account Statement

For the Month Ending August 31, 2026

MILLINGTON RFPD #5 - MILLINGTON RFPD #5 - 5323

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					
Opening Balance					146,314.74
08/03/26	08/03/26	LGIP Fees - ACH Redemption (1 @ \$0.05 - From 5323) - July 2026	1.00	(0.05)	146,314.69
08/13/26	08/13/26	Redemption - ACH Redemption	1.00	(6,000.00)	140,314.69
08/14/26	08/14/26	Coos County - ME 7/26 Tax Distribution	1.00	1,897.15	142,211.84
08/31/26	09/01/26	Accrual Income Div Reinvestment - Distributions	1.00	488.21	142,700.05
Closing Balance					142,700.05

	Month of August	Fiscal YTD July-August	
Opening Balance	146,314.74	144,120.19	Closing Balance
Purchases	2,385.36	7,579.96	Average Monthly Balance
Redemptions	(6,000.05)	(9,000.10)	Monthly Distribution Yield
			4.00%

Closing Balance	142,700.05	142,700.05
Dividends	488.21	962.05

88

1:02 PM

09/10/26

Millington RFPD
Reconciliation Summary
1100 · LGIP, Period Ending 08/31/2026

	<u>Aug 31, 26</u>
Beginning Balance	139,868.45
Cleared Transactions	
Checks and Payments - 2 items	-6,000.05
Deposits and Credits - 3 items	8,831.65
	<u>2,831.60</u>
Total Cleared Transactions	
Cleared Balance	<u><u>142,700.05</u></u>
Register Balance as of 08/31/2026	142,700.05
Ending Balance	142,700.05



1:02 PM

09/10/26

Millington RFPD
Reconciliation Detail
1100 · LGIP, Period Ending 08/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						139,868.45
Cleared Transactions						
Checks and Payments - 2 items						
Check	08/01/2026			X	-0.05	-0.05
Deposit	08/12/2026			X	-6,000.00	-6,000.05
Total Checks and Payments					-6,000.05	-6,000.05
Deposits and Credits - 3 items						
Deposit	08/01/2026			X	6,446.29	6,446.29
Deposit	08/14/2026			X	1,897.15	8,343.44
Deposit	08/29/2026			X	488.21	8,831.65
Total Deposits and Credits					8,831.65	8,831.65
Total Cleared Transactions					2,831.60	2,831.60
Cleared Balance					2,831.60	142,700.05
Register Balance as of 08/31/2026					2,831.60	142,700.05
Ending Balance					2,831.60	142,700.05

