

**Central Coos Fire & Rescue**  
**Checks sent to January 15, 2024 Meeting**

<u>Check</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
1504	Coos Bay - North Bend Water Board	Water	568.62
1505	AA&L Emergency Fire Apparatus Repair LLC	Repair and maintenance	4,150.00
1506	AT&T Mobility	Utilities	43.24
1507	BHEC	Fuel	2,292.91
1508	Coos County Sheriff's Office	Dispatch services	1,829.33
1509	Coos-Curry Electric Cooperative, Inc.	Utilities	120.67
1510	Farr's Hardware	Supplies	112.19
1511	Farwest Tire and Auto, Inc.	Vehicle maintenance	1,043.30
1512	Fire Rescue Equipment NW, LLC	Annual service	1,105.00
1513	Golders Napa	maintenance	246.20
1514	Great America Financial Svcs.	Copier lease	60.00
1515	Les' County Sanitary	Garbage	90.04
1516	Pacific Power	Utilities	22.03
1517	Pacific Power	Utilities	283.57
1518	Pacific Power	Utilities	177.69
1519	Ron's Oil Company	Fuel	635.31
1520	South Coast Office Supply	Office supplies	16.00
1521	Stephanie Stroud, CPA, LLC	Accounting	1,072.50
1522	Vend West Services	Water	10.00
1523	Zipty Fiber	Utilities	102.31
1524	Aton, Jr, Robert L	Net pay	1,254.92
1525	Mason, Samantha M	Net pay	3,280.72
1526	Reisenbigler, Aaron J	Net pay	873.43
1527	Young, Mitch R	Net pay - grant funded	2,697.75
ach	Oregon Department of Revenue	Payroll taxes	579.00
		Payroll taxes - Grant funded	295.55
ach	Oregon PERS	PERS	2,381.71
		PERS - Grant funded	1,567.18
ach	United States Treasury	Payroll taxes	1,444.86
		Payroll taxes - Grant funded	1,045.30
			<u>2,490.16</u>
			<u><u>29,401.33</u></u>

Checking account balance is at \$106,459 after these bills.

Savings account balance is at \$169,121 after this payroll and is reserved for the 3 year Capacity staffing grant.

Central Coos Fire & Rescue  
 Staffing grant funding  
 As of 1/15/24

	Summer staffing grant	3 year staffing grant
Sumner staffing grant	31,445.41	-
Millington staffing grant	31,445.41	198,335.00
Sumner prior carryover	3,554.59	-
Millington prior carryover	3,554.59	-
Total grants	70,000.00	198,335.00
 Grant funded Wages		
6/19/2023	4,938.00	-
7/17/2023	7,392.00	-
8/21/2023	12,792.00	-
9/18/2023	14,292.00	-
Rob's Bonus 9/18/23	6,290.00	-
Move paid bonus to other grant	(2,861.75)	2,861.75
10/16/2023	16,752.00	5,602.93
11/20/2023	-	3,833.33
12/18/2023	-	3,833.33
1/15/2024	-	3,833.33
 Grant funded Payroll taxes/PERS		
6/19/2023	687.97	-
7/17/2023	865.04	-
8/21/2023	1,654.59	-
9/18/2023	4,196.93	-
10/16/2023	2,341.22	760.29
11/20/2023	-	1,735.35
12/18/2023	-	1,735.33
1/15/2024	-	1,686.39
Total payroll costs	69,340.00	25,882.03
Admin Bonus Total Paid to date		2,400.00
Accounting/Payroll Costs	660.00	
Training/Education costs		931.60 (Hotel for training)
Total grant remaining	-	169,121.37

CENTRAL COOS FIRE & RESCUE  
DECEMBER 18, 2023 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 6:36 p.m., at Millington Fire Station Number 1. Directors Bryan Lowell and Jordan Slape attended via Zoom. Director Kelley Andrew, standing in for Jay Hanna, was present at the fire station. Fire Chief Sam Mason and Ops Chief Rob Aton were also present at the station.

**BILLS PAID.** Jordan made a motion to approve payment of the checks 1479-1503. The motion was approved.

**Bank account.** The savings account has been opened and Stephanie has moved the grant money into it.

Jordan made a motion for tonight's meeting that Sam and Rob can be the second signers. The motion was approved.

**Ops reports.** CCF&R received a \$5,000 grant for handheld radios. Rob will order them tomorrow.

**SCBA grant** – Sumner's order has been delivered and put into service. The old SCBAs went to Dora-Sitkum, Union Fire, and to the college.

**Handouts/Flyers/Press release.** Rob made a couple of changes and will email it to Sam to send out.

**Town Hall meeting.** The January meeting has been moved to the 31<sup>st</sup> at 5:30 p.m. due to Rob being in an investigation class. The second meeting is still scheduled for February 10<sup>th</sup>.

**Chiefs report.** From November 20<sup>th</sup> to December 18<sup>th</sup> the authority responded to 17 medical calls, 7 motor vehicle accidents, and 3 fires with 1 being AA for a total of 27 calls.

No new members.

**Training update.** Mitch and Aaron are back from their Inspector 1 & 2 training in Portland. January 24-26 Rob, Aaron, and Mitch are going to an IAAI training on vehicle fire investigations in Grants Pass. January 26-27 Rob will be attending the Chiefs Round Table in Eugene.

The meeting was adjourned at 6:56 p.m.

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Director

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Director

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# STEPHANIE STROUD, CPA, LLC

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## ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Central Coos Fire & Rescue  
Coos Bay, OR 97420

Management is responsible for the accompanying financial statements of Central Coos Fire & Rescue (a municipal corporation), which comprise the statement of assets, liabilities, and fund balance - cash basis as of December 31, 2023, and the related statement of receipts and disbursements, budget and actual - cash basis for the six 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 Central Coos Fire & Rescue for the year ended June 30, 2024 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 Authority's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has elected to omit the summaries of significant assumptions and accounting policies required under established guidelines for presentation of prospective financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the Authority's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

I am not independent with respect to the Central Coos Fire & Rescue.

*Stephanie Stroud, CPA, LLC*

Stephanie Stroud, CPA, LLC

Coos Bay, Oregon  
January 4, 2024

**Central Coos Fire Rescue**  
**Statement of Assets, Liabilities, and Fund Balance - Cash Basis**  
 Substantially All Disclosures Required by OCBOA Omitted  
December 31, 2023

	<u>General Fund</u>
<b>ASSETS</b>	
Banner Bank - Checking	\$ 119,106.14
Banner Bank - Grant Savings	176,244.13
Total cash and cash equivalents	295,350.27
<b>Total Assets</b>	\$ 295,350.27
<b>Current Liabilities</b>	
Payroll Liabilities	\$ -
<b>Total Current Liabilities</b>	-
<b>FUND BALANCE - CASH BASIS</b>	
Beginning fund balance - cash basis	20,098.55
Net Changes in fund balance - cash basis	275,251.72
Ending Fund Balance - Cash Basis	295,350.27
<b>Total Liabilities and Funds Balance - Cash Basis</b>	\$ 295,350.27

**Central Coos Fire Rescue- General Fund**  
**Statement of Cash Receipts and Disbursements - Budget and Actual**

Substantially All Disclosures Required by OCBOA Omitted

July 01, 2023 through December 31, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
<b>Receipts</b>			
Special payments received	\$ 343,348.00	\$ 370,667.00	\$ (27,319.00)
Grants	229,780.41	134,955.78	94,824.63
Donations	200.00	-	200.00
Interest income	71.44	-	71.44
Miscellaneous income	22,684.78	-	22,684.78
<b>Total Receipts</b>	<u>596,084.63</u>	<u>505,622.78</u>	<u>90,461.85</u>
<b>Disbursements</b>			
<b>Personal services</b>			
Fire Chief's salary	26,250.00	52,500.00	26,250.00
Dep. Chief Stipend	6,300.00	12,600.00	6,300.00
Dep. Chief Bonus	8,090.00	20,186.28	12,096.28
B/C Salary	7,875.00	15,750.00	7,875.00
OSFM Summer Staffing Grant	51,228.00	63,000.00	11,772.00
OSFM Capacity Program	13,269.59	43,000.00	29,730.41
FF Stipend	34,982.44	35,000.00	17.56
Other wages - Flatt Fire & CFPA	2,640.00	-	(2,640.00)
Payroll taxes and benefits	44,299.30	20,000.00	(24,299.30)
Payroll taxes and benefits CP	5,966.30	15,878.50	9,912.20
<b>Total Personal services</b>	<u>200,900.63</u>	<u>277,914.78</u>	<u>77,014.15</u>
<b>Materials and services</b>			
Firefighter Appreciation	-	5,000.00	5,000.00
Firefighter Training	629.69	12,000.00	11,370.31
Travel & Living	4,715.18	3,000.00	(1,715.18)
Fire Prevention & Education	727.47	2,000.00	1,272.53
Fuel & Petroleum Products	10,187.43	19,925.00	9,737.57
Supplies - General	4,585.52	1,500.00	(3,085.52)
Supplies - Safety	857.48	1,000.00	142.52
Supplies - Firefighting	13,529.28	25,000.00	11,470.72
Supplies - Medical	1,071.96	1,000.00	(71.96)
Rep. & Maint. - Comm. Equip	4,491.82	5,000.00	508.18
Rep. & Maint. - Vehicles	18,264.74	20,000.00	1,735.26
Rep. & Maint. - Equip.	-	5,000.00	5,000.00
Rep. & Maint. - Buildings	9,156.15	2,000.00	(7,156.15)
Rep. & Maint. - Contracts	11,907.60	5,000.00	(6,907.60)
Water & Hydrants	1,842.58	7,000.00	5,157.42
Building/Property Lease/Rental	1.00	1.00	-
Hosewagon Lease	-	15,000.00	15,000.00
Utilities - Elect./Gas/Water/Phone	7,222.25	12,730.00	5,507.75
Dispatch Services	4,900.58	3,000.00	(1,900.58)
Office Expense	3,665.98	3,661.00	(4.98)
Insurance - Liab./Casualty	92.00	24,000.00	23,908.00
Insurance - Workers Comp/Disab.	9,087.89	17,000.00	7,912.11
Memberships, Dues & Subs.	4,591.89	5,000.00	408.11
Elections & Legal Notices	-	1,000.00	1,000.00
Audit & Professional Fees	7,704.75	7,891.00	186.25
Legal Fees	-	17,000.00	17,000.00
Uniform Expense	699.04	3,000.00	2,300.96
Board of Directors Exp.	-	1,500.00	1,500.00
Chief's Expense	-	1,500.00	1,500.00
Officers Expense	-	500.00	500.00

See accountant's compilation report.

**Central Coos Fire Rescue- General Fund**  
**Statement of Cash Receipts and Disbursements - Budget and Actual**

Substantially All Disclosures Required by OCBOA Omitted

July 01, 2023 through December 31, 2023

	Actual	Budget	Variance
Volunteer Recruitment/Website	-	500.00	500.00
Total Materials and services	119,932.28	227,708.00	107,775.72
Total Disbursements	320,832.91	505,622.78	184,789.87
Excess (Deficiency) of Receipts Over (Under) Disbursements	\$ 275,251.72	\$ -	\$ 275,251.72