MILLINGTON RURAL FIRE PROTECTION DISTRICT AGENDA

Station 1 62866 Millington Frontage Road, Coos Bay, OR 97420

Meeting date: October 19, 2026 _____p.m.

The meeting will be held at 62866 Millington Frontage Road, Coos Bay, OR.

1) **Call to order and Roll Call: Jay Hanna, Jordan Slape, Sharron Wells, Kelley Andrews, Rex Miller**
   Absent: Guests: QUORUM ESTABLISHED Y___ N____

2) **Chair's comments:**

3) **Approval of Minutes from Prior Meeting, October 19, 20266, as recorded: motion carried**

4) **Treasurer's report:**
   Approve the November 16, 2026, Financial Reports as reported. **Motion By carried**
   Checking balance is approximately **$15,058**. State Pool account balance $**133,513.**

5) **CCF&R Contribution:**

6) **Discussion of Old Business:**

7) **Public comment on Old Business:**

8) Discussion of New Business/Correspondence:

a)

9) Public comment on New Business:

10) Chief's comments: See attached

Good of the Order:

NEXT BOARD MEETING: Millington RFPD meeting, December 21, 2026, 6 PM, Coos Central Fire & Rescue / Millington Station 1.

Adjournment: _____p.m. motion by Carried.

Millington RFPD
Checks sent to November 16, 2026 Meeting

Check	Vendor	Description	Amount
8075	Stephanie Stroud, CPA, LLC	Accounting	330.00
			330.00

Main checking account balance is at $15,004.

State Pool account balance is at $198,933.

MILLINGTON RURAL FIRE PROTECTION DISTRICT

OCTOBER 19, 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 6:00 p.m., at Millington Fire Station Number 1. Directors Kelley Andrews, Jay Hanna, Rex Miller, and Sharron Wells were present at the fire station. Director Jordan Slape attended via Zoom. Firefighter Aaron Reisenbigler joined via Zoom at 6:01 p.m. Firefighters Analissa Reisenbigler and Mitch Young joined at the station at 6:03 and 6:07 p.m., respectively.

PUBLIC COMMENT. No public comment.

CONFLICT OF INTEREST. None declared.

MINUTES. Sharron moved to approve the minutes from the September 21st, 2026 regular board meeting. Kelley seconded the motion. The motion passed unanimously.

BILLS PAID. Jordan made a motion to approve the payment of check 8073 as described on the ledger. Sharron seconded the motion. The motion passed unanimously.

Unfinished Business:

CCF&R Contribution. In September, the district received $2,110.19 in tax distributions. Jordan moved to write check 8074 to CCF&R in the amount of $1,793.66 in keeping with the 85% IGA contribution. Kelley seconded the motion which passed unanimously.

New Business:

LGIP Tax Distribution Reversal. There was an administrative error that duplicated a tax distribution from 6/12/26 in the amount of $6,446.29 into the district's LGIP account sometime in early August. While the statements don't show the duplicated deposit as it was only done on the LGIP side of the database, I went back through the statements and the closing balance on the July statement was $139,868.45 while the opening balance for August was $146,314.74, a discrepancy of $6,446.29. That overage was corrected on 9/01/26 by reversing the duplicate tax distribution upload.

Board Position Resignation. Kelley Andrews is resigning from the Board of Directors effective November 30th, 2026 as he will be establishing residence outside of the district.

Halloween Party. The annual Volunteer Firefighters & Families Halloween Ice Cream Party will take place Tuesday, Oct. 27th, at 6 p.m. at Millington Station 1. All firefighters, board members, and their families are welcome to attend. Jay will coordinate with Donna to bring her cookies.

Hose Wagon Housing. The Hose Wagon is under an RV cover at volunteer John Taylor's house as the station it was being stored at is being renovated.

4-inch Hose. The district received 10,000 ft. of 4-inch hose donated from Western Lane Fire

Dept. in Florence for use on the Hose Wagon.

CCFR Chief Rob Aton and Sumner board members Lisa Bettiga, Brett Mosieur, and Kris Smith joined the meeting at 6:15 p.m. Firefighter Caleb Moldt joined at 6:16 p.m.

CCF&R Update. From September 22nd, 2026 to October 19th, 2026, CCF&R responded to 2 fire calls (1 mutual aid), 19 medical, 5 motor vehicle accidents, and 1 fire investigation, for a total of 27 calls. We have 38 volunteers.

The Oregon Fire District Director's Association Conference is Nov. 5-7th. Dr. Woods is unable to attend so Kris Smith will go instead. Sumner will pay his expenses. Ladder testing will take place in November and hopefully the Humvee will be repaired at that time. All reimbursement packets have been submitted for the conflagration deployments we sent firefighters to over the summer. Two checks have been received so far. The new turnouts have arrived, only 1 jacket had to be ordered in a new size, everything else fit. We will audit dispatches as they have recently toned us out to calls incorrectly.

Jay moved to adjourn the meeting at 6:24 p.m. Rex 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 October 31, 2026, and the related statement of receipts and disbursements, budget and actual - cash basis for the four 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

Stephanie Stroud, CPA, LLC

Coos Bay, Oregon
November 5, 2026

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

	General Fund	Total
ASSETS		
Main checking account	$ 13,259.94	$ 13,259.94
Training account	1,080.85	1,080.85
LGIP	141,133.25	141,133.25
Total Assets	$ 155,474.04	$ 155,474.04
FUND BALANCE - CASH BASIS		
Beginning fund balance - cash basis	151,949.26	151,949.26
Net Changes in fund balance - cash basis	3,524.78	3,524.78
Ending Fund Balance - Cash Basis	155,474.04	155,474.04
Total Liabilities and Fund Balance - Cash Basis	$ 155,474.04	$ 155,474.04

See accountant's compilation report.

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

	Actual	Budget	Variance
Receipts			
Current taxes	$ 10,772.37	$ 331,476.00	$ (320,703.63)
Prior taxes	5,899.51	7,000.00	(1,100.49)
Interest income	1,856.07	4,000.00	(2,143.93)
Miscellaneous income	136.60	-	136.60
State Fire Marshal grant	-	35,000.00	(35,000.00)
Total Receipts	18,664.55	377,476.00	(358,811.45)
Disbursements			
Materials and services			
Directors' expenses	-	500.00	500.00
Elections and publications	370.70	1,200.00	829.30
Accountant fees	1,443.75	6,000.00	4,556.25
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	0.20	2,000.00	1,999.80
Total Materials and services	2,241.53	32,700.00	30,458.47
Special payments			
Contract to Central Coos Fire & Rescue	12,898.24	281,755.00	268,856.76
State Fire Marshal Grant	-	35,000.00	35,000.00
Total Special Payments	12,898.24	316,755.00	303,856.76
Operating Contingency	-	178,021.00	178,021.00
Total Disbursements	15,139.77	527,476.00	512,336.23
Excess (Deficiency) of Receipts Over (Under) Disbrusements	$ 3,524.78	$ (150,000.00)	153,524.78

See accountant's compilation report.

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

Statement Date	10/30/26
Page	1 of 3
Account Number	XXXXXXXXXXXX9830

(509) 527-3636 I (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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Join Us in Feeding Those in Need. Fall Food Drive on Now.
We're collecting food and cash donations October 1-31, to help local families and seniors in need. Our Annual Fall Food Drive helps stock local food pantries so your neighbors don't go without. Bring your donations to any branch.

SUMMARY OF ACCOUNTS

Basic Public Funds Checking	XXXXXXXXXXXX9830	$13,561.04

CHECKING ACCOUNT XXXXXXXXXXXX9830

Basic Public Funds Checking

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

Account Number	XXXXXXXXXXXX9830
Previous Balance	14,402.20
1 Deposits/Credits	1,200.00
Debits	.00
2 Checks	2,041.16
Service Charge	.00
Interest Paid	.00
Current Balance	13,561.04

Number of Enclosures	2
Statement Dates	10/01/26 thru 11/01/26
Days in the statement period	32
Average Ledger	14,256.88
Average Collected	14,256.88

Deposits and Additions

Date	Description	Amount
10/16	OREGON ST TREAS LGIP ACH CCD 4549645 9400817099	1,200.00

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Statement of Account

Statement Date	10/30/26
Page	2 of 3
Account Number	XXXXXXXXXXX9830

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Checks In Number Order

Date	Check No	Amount	Date	Check No	Amount
10/26	8073	247.50	10/20	8074	1,793.66

**Denotes missing check numbers.*

Daily Balance Summary

Date	Balance	Date	Balance
10/01	14,402.20	10/20	13,808.54
10/16	15,602.20	10/26	13,561.04

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

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8073
MILLINGTON RURAL FIRE PROTECTION
DISTRICT NO.5
62866 MILLINGTON FRONTAGE RD
COOS BAY, OR 97420
BANNER BANK
98-7107/3233
10/19/2026
PAY TO THE ORDER OF Stephanie Stroud, CPA, LLC $ **247.50
Two Hundred Forty-Seven and 50/100** DOLLARS
Stephanie Stroud, CPA, LLC
PO Box 150
Coos Bay, OR 97420
MEMO Inv #2617
Sharon Wells
⑈008073⑈ ⑆323371075⑆ 9952149830⑈

8073 10/26/2026 247.50


8074
MILLINGTON RURAL FIRE PROTECTION
DISTRICT NO.5
62866 MILLINGTON FRONTAGE RD
COOS BAY, OR 97420
BANNER BANK
98-7107/3233
PAY TO THE ORDER OF CCF&R $ 1793.66
One Thousand Seven Hundred Ninety-Three and 66/100 DOLLARS
MEMO
Sharon Wells
⑈008074⑈ ⑆323371075⑆ 9952149830⑈

8074 10/20/2026 1,793.66

Millington RFPD
Reconciliation Summary
1110 · Main Checking, Period Ending 10/31/2026

	Oct 31, 26	
Beginning Balance		14,402.20
Cleared Transactions		
Checks and Payments - 2 items	-2,041.16	
Deposits and Credits - 1 item	1,200.00	
Total Cleared Transactions	-841.16	
Cleared Balance		**13,561.04**
Uncleared Transactions		
Checks and Payments - 4 items	-301.10	
Total Uncleared Transactions	-301.10	
Register Balance as of 10/31/2026		**13,259.94**
Ending Balance		13,259.94

Millington RFPD
Reconciliation Detail
1110 · Main Checking, Period Ending 10/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						14,402.20
Cleared Transactions						
Checks and Payments - 2 items						
Check	10/19/2026	8074	Central Coos Fire...	X	-1,793.66	-1,793.66
Check	10/19/2026	8073	Stephanie Stroud...	X	-247.50	-2,041.16
Total Checks and Payments					-2,041.16	-2,041.16
Deposits and Credits - 1 item						
Deposit	10/16/2026			X	1,200.00	1,200.00
Total Deposits and Credits					1,200.00	1,200.00
Total Cleared Transactions					-841.16	-841.16
Cleared Balance					-841.16	13,561.04
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 10/31/2026					-1,142.26	13,259.94
Ending Balance					**-1,142.26**	**13,259.94**

BANNER BANK
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Statement of Account

Statement Date	10/30/26
Page	1 of 2
Account Number	XXXXXXXXXXXX2218

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Myrtle Point OR 97458



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Join Us in Feeding Those in Need. Fall Food Drive on Now.
We're collecting food and cash donations October 1-31, to help local families and seniors in need. Our Annual Fall Food Drive helps stock local food pantries so your neighbors don't go without. Bring your donations to any branch.

SUMMARY OF ACCOUNTS

Basic Public Funds Checking	XXXXXXXXXXXX2218	$1,080.85

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
1 Deposits/Credits	5.00
Debits	.00
Service Charge	.00
Interest Paid	.00
Current Balance	1,080.85

Number of Enclosures	0
Statement Dates	10/01/26 thru 11/01/26
Days in the statement period	32
Average Ledger	1,078.81
Average Collected	1,078.81

Deposits and Additions

Date	Description	Amount
10/14	Deposit	5.00

85

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Statement of Account

Statement Date	10/30/26
Page	2 of 2
Account Number	XXXXXXXXXXXX2218

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Daily Balance Summary

Date	Balance	Date	Balance
10/01	1,075.85	10/14	1,080.85

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

85

Millington RFPD
Reconciliation Summary
1101 · Training Account, Period Ending 10/31/2026

	Oct 31, 26	
Beginning Balance		1,075.85
Cleared Transactions		
Deposits and Credits - 1 item	5.00	
Total Cleared Transactions	5.00	
Cleared Balance		**1,080.85**
Register Balance as of 10/31/2026		1,080.85
Ending Balance		1,080.85

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Millington RFPD
Reconciliation Detail
1101 · Training Account, Period Ending 10/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,075.85
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	10/14/2026			X	5.00	5.00
Total Deposits and Credits					5.00	5.00
Total Cleared Transactions					5.00	5.00
Cleared Balance					5.00	1,080.85
Register Balance as of 10/31/2026					5.00	1,080.85
Ending Balance					**5.00**	**1,080.85**

OREGON STATE TREASURY

Account Statement - Transaction Summary

For the Month Ending **October 31, 2026**

MILLINGTON RFPD #5 - MILLINGTON RFPD #5 - 5323

Oregon LGIP	
Opening Balance	133,789.05
Purchases	8,544.25
Redemptions	(1,200.05)
Closing Balance	**$141,133.25**
Dividends	468.87

Asset Summary		
	October 31, 2026	**September 30, 2026**
Oregon LGIP	141,133.25	133,789.05
Total	**$141,133.25**	**$133,789.05**

OREGON STATE TREASURY

Account Statement

For the Month Ending **October 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					**133,789.05**
10/01/26	10/01/26	LGIP Fees - ACH Redemption (1 @ $0.05 - From 5323) - September 2026	1.00	(0.05)	133,789.00
10/09/26	10/09/26	Coos County - ME 9/26 Tax Distribution	1.00	924.68	134,713.68
10/16/26	10/16/26	Redemption - ACH Redemption	1.00	(1,200.00)	133,513.68
10/30/26	10/30/26	Coos County - PE 10/22 Tax Distribution	1.00	7,150.70	140,664.38
10/30/26	11/02/26	Accrual Income Div Reinvestment - Distributions	1.00	468.87	141,133.25
Closing Balance					**141,133.25**

	Month of October	Fiscal YTD July-October
Opening Balance	133,789.05	144,120.19
Purchases	8,544.25	18,681.45
Redemptions	(1,200.05)	(21,668.39)
Closing Balance	**141,133.25**	**141,133.25**
Dividends	468.87	1,877.97

Closing Balance	141,133.25
Average Monthly Balance	134,347.28
Monthly Distribution Yield	4.11%

Millington RFPD
Reconciliation Summary
1100 · LGIP, Period Ending 10/31/2026

	Oct 31, 26	
Beginning Balance		133,789.05
Cleared Transactions		
Checks and Payments - 2 items	-1,200.05	
Deposits and Credits - 3 items	8,544.25	
Total Cleared Transactions	7,344.20	
Cleared Balance		**141,133.25**
Register Balance as of 10/31/2026		141,133.25
Ending Balance		141,133.25

Millington RFPD
Reconciliation Detail
1100 · LGIP, Period Ending 10/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						133,789.05
Cleared Transactions						
Checks and Payments - 2 items						
Check	10/01/2026			X	-0.05	-0.05
Deposit	10/16/2026			X	-1,200.00	-1,200.05
Total Checks and Payments					-1,200.05	-1,200.05
Deposits and Credits - 3 items						
Deposit	10/09/2026			X	924.68	924.68
Deposit	10/29/2026			X	468.87	1,393.55
Deposit	10/30/2026			X	7,150.70	8,544.25
Total Deposits and Credits					8,544.25	8,544.25
Total Cleared Transactions					7,344.20	7,344.20
Cleared Balance					7,344.20	141,133.25
Register Balance as of 10/31/2026					7,344.20	141,133.25
Ending Balance					**7,344.20**	**141,133.25**