

**MILLINGTON RURAL FIRE PROTECTION DISTRICT AGENDA**  
Station 1 62866 Millington Frontage Road, Coos Bay, OR 97420

Meeting date: April 20, 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, March 16, 2025, as recorded: motion carried

4) Treasurer's report:

Approve the April 20, 2026, Financial Reports as reported. Motion By \_\_\_\_\_ carried  
Checking balance is approximately \$14,422. State Pool account balance \$193,431.

5) Discussion of Old Business:

- a) Move insurance to WHA
- b) Consider lowering the price on the Hose Wagon. Currently \$350,000

6) Public comment on Old Business:

7) Discussion of New Business/Correspondence:

- a) Approve IGA Amendment on Audit.
- b) Started Budget Preparation.

8) Public comment on New Business:

9) Chief's comments: See attached

Good of the Order:

**NEXT BOARD MEETING: Millington RFPD meeting May 18, 2026, 6 PM, Coos Central Fire & Rescue  
Millington Station 1.**

Adjournment: \_\_\_\_\_ p.m. motion by                      Carried.

Millington RFPD  
Checks sent to April 20, 2026 Meeting

<u>Check</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
8054	Stephanie Stroud, CPA, LLC	Accounting	330.00
			<u>330.00</u>

Checking account balance is at  
\$14,422 after this bill.

State Pool account balance is at  
\$193,431

MILLINGTON RURAL FIRE PROTECTION DISTRICT

MARCH 16, 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 6:05 p.m., at Millington Fire Station Number 1. Directors Kelley Andrews, Jay Hanna, and Sharron Wells were present at the fire station. Director Jordan Slape attended via Zoom. The public included volunteer firefighter Analissa Reisenbigler.

PUBLIC COMMENT. No public comment.

CONFLICT OF INTEREST. None declared.

MINUTES. Kelley moved to approve the minutes from the February 16th, 2026 regular board meeting as amended. Sharron seconded the motion. The motion passed unanimously.

BILLS PAID. Sharron made a motion to approve the payment of check 8053. Kelley seconded the motion. The motion passed unanimously.

Unfinished Business: None discussed.

New Business

IGA Amendment re: Audits. Tabled until the next meeting to allow time for Jordan to draft and board members to review an amendment and a resolution.

FY '26-'27 Budget Work Session. Budget Officer to hold a work session on Friday, April 24th at 12 p.m., at Millington Station 1, to work on the budget.

FY '26-'27 Budget Committee Meeting. The Budget Committee will meet on Monday, May 18th, at 5 p.m., at Millington Station 1, prior to the regular monthly board meeting. Food will be provided.

Central Coos Fire & Rescue Chief Rob Aton, Jr., and Sumner Fire board members Lisa Bettiga and Gidgette Hill joined the meeting at 6:15 p.m. Sumner board member Dr. James Woods joined at 6:20 p.m.

CCF&R Update. From Feb. 16th, 2026 to Mar. 15th, 2026, CCF&R responded to 26 medical calls, 2 motor vehicle accidents, and 1 fire, for a total of 29 calls. We have 36 volunteers.

Chief Aton will be in Corvallis to attend SDAO's Spring Cybersecurity Summit and Tabletop Exercise, April 14-15th. He will also attend OFCA's Spring Conference in Sunriver, May 12-14th.

The Firefighter 1 Academy began Jan. 12th with 31 participants from districts throughout the county and is going well. Students had hands-on skills training in rope rescues last week and the upcoming week will cover ventilation. The pump on Engine 4 needs repacked (replacing the material around the pump shaft that acts as a seal). The Oregon Dept. of Emergency Mgmt. called re: Emergency Cache grant applications from last year; they are still a possibility.

Firefighter Appreciation Dinner. The firefighter appreciation dinner will take place April 18th at Coos Golf Club at 6 p.m. All board members are welcome and encouraged to attend.

Sharron moved to adjourn the meeting at 6:45 p.m. Kelley seconded the motion, which passed unanimously.

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Director

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Director

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# 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 March 31, 2026, and the related statement of receipts and disbursements, budget and actual - cash basis for the nine 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, 2026 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  
April 13, 2026

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

	<u>General Fund</u>	<u>Total</u>
<b>ASSETS</b>		
Main checking account	\$ 14,752.93	\$ 14,752.93
Training account	1,075.85	1,075.85
LGIP	<u>193,431.66</u>	<u>193,431.66</u>
<b>Total Assets</b>	<u>\$ 209,260.44</u>	<u>\$ 209,260.44</u>
<b>Current Liabilities</b>		
Payroll Liabilities	<u>\$ -</u>	<u>\$ -</u>
<b>Total Current Liabilities</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - CASH BASIS</b>		
Beginning fund balance - cash basis	143,673.35	143,673.35
Net Changes in fund balance - cash basis	<u>65,587.09</u>	<u>65,587.09</u>
<b>Ending Fund Balance - Cash Basis</b>	<u>209,260.44</u>	<u>209,260.44</u>
<b>Total Liabilities and Fund Balance - Cash Basis</b>	<u>\$ 209,260.44</u>	<u>\$ 209,260.44</u>

**Millington Rural Fire Prot. District-General Fund**  
**Statement of Cash Receipts and Disbursements-Budget and Actual**  
July 01, 2025 through March 31, 2026

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
<b>Receipts</b>			
Current taxes	\$ 302,752.01	\$ 317,642.00	\$ (14,889.99)
Prior taxes	7,857.77	6,000.00	1,857.77
Interest income	4,678.02	3,000.00	1,678.02
Miscellaneous income	201.54	-	201.54
Special payments received	-	15,000.00	(15,000.00)
State Fire Marshal grant	-	35,000.00	(35,000.00)
<b>Total Receipts</b>	<u>315,489.34</u>	<u>376,642.00</u>	<u>(61,152.66)</u>
<b>Disbursements</b>			
<b>Materials and services</b>			
Directors' expenses	-	500.00	500.00
Elections and publications	981.48	800.00	(181.48)
Accountant fees	3,176.25	5,000.00	1,823.75
Financial statements	10,500.00	12,500.00	2,000.00
Insurance	2,575.00	5,000.00	2,425.00
Education and training	-	1,500.00	1,500.00
Miscellaneous expense	475.80	4,000.00	3,524.20
Dues & fees	1,288.33	2,000.00	711.67
<b>Total Materials and services</b>	<u>18,996.86</u>	<u>31,300.00</u>	<u>12,303.14</u>
<b>Debt Service</b>			
Principal	28,742.66	29,805.00	1,062.34
Interest	2,162.73	1,101.00	(1,061.73)
<b>Total Debt Service</b>	<u>30,905.39</u>	<u>30,906.00</u>	<u>0.61</u>
<b>Special payments</b>			
Contract of services to Central Coos Fire & Res	200,000.00	304,996.00	104,996.00
<b>Total Special Payments</b>	<u>200,000.00</u>	<u>304,996.00</u>	<u>104,996.00</u>
<b>Operating Contingency</b>	<u>-</u>	<u>153,240.00</u>	<u>153,240.00</u>
<b>Total Disbursements</b>	<u>249,902.25</u>	<u>520,442.00</u>	<u>270,539.75</u>
<b>Excess (Deficiency) of Receipts Over (Under) Disbursements</b>	<u>\$ 65,587.09</u>	<u>\$ (143,800.00)</u>	<u>209,387.09</u>



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

Statement Date	03/31/26
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 Suite 102  
 Coos Bay OR 97420

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**SUMMARY OF ACCOUNTS**

Basic Public Funds Checking      XXXXXXXXXXXXXXX9830      \$15,054.03

**CHECKING ACCOUNT** XXXXXXXXXXXX9830

**Basic Public Funds Checking**

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

Account Number	XXXXXXXXXXXX9830	Number of Enclosures	1
Previous Balance	15,500.45	Statement Dates	3/02/26 thru 3/31/26
Deposits/Credits	.00	Days in the statement period	30
1 Debits	198.92	Average Ledger	15,192.66
1 Checks	247.50	Average Collected	15,192.66
Service Charge	.00		
Interest Paid	.00		
Current Balance	15,054.03		

**Withdrawals and Deductions**

Date	Description	Amount
3/03	DELUXE BUS SYS. EDI/ACH CCD 17082002283035 1411877307	-198.92



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**Statement of Account**

Statement Date	03/31/26
Page	2 of 3
Account Number	XXXXXXXXXXXX9830

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

**Checks In Number Order**

Date	Check No	Amount
3/18	8053	247.50

*\*Denotes missing check numbers.*

**Daily Balance Summary**

Date	Balance	Date	Balance	Date	Balance
03/02	15,500.45	03/03	15,301.53	03/18	15,054.03

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



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Account Number XXXXXXXXXXXXX9830  
 Statement Date 03/31/26  
 Page 3 of 3

MILLINGTON RURAL FIRE PROTECTION		8053
DISTRICT NO. 3		
4288 MILLINGTON FRONTAGE RD.		
COOS BAY, OR 97420		3/18/2026
MEMO	Inv #2243	
PAY TO THE ORDER OF Stephanie Strout, CPA, LLC		\$ 247.50
Two Hundred Forty Seven and 50/100		DOLLARS
Stephanie Strout, CPA, LLC		
PO Box 150		
Coos Bay, OR 97420		
*008053* 43233740764 9952449630*		

8053      03/18/2026      247.50

85

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04/13/26

**Millington RFPD**  
**Reconciliation Summary**  
1110 · Main Checking, Period Ending 03/31/2026

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	<u>Mar 31, 26</u>
<b>Beginning Balance</b>	15,500.45
<b>Cleared Transactions</b>	
Checks and Payments - 2 items	-446.42
<b>Total Cleared Transactions</b>	-446.42
<b>Cleared Balance</b>	<u>15,054.03</u>
<b>Uncleared Transactions</b>	
Checks and Payments - 4 items	-301.10
<b>Total Uncleared Transactions</b>	-301.10
<b>Register Balance as of 03/31/2026</b>	<u>14,752.93</u>
<b>Ending Balance</b>	14,752.93



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04/13/26

# Millington RFPD Reconciliation Detail

1110 - Main Checking, Period Ending 03/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						15,500.45
<b>Cleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Check	03/03/2026	eft	Deluxe	X	-198.92	-198.92
Check	03/16/2026	8053	Stephanie Stroud, C...	X	-247.50	-446.42
Total Checks and Payments					-446.42	-446.42
Total Cleared Transactions					-446.42	-446.42
Cleared Balance					-446.42	15,054.03
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 4 items</b>						
Check	11/16/2021	7578	Rosenberg, Jacob		-128.59	-128.59
Check	11/16/2021	7585	Young, Mltchell		-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 03/31/2026					-747.52	14,752.93
<b>Ending Balance</b>					<b>-747.52</b>	<b>14,752.93</b>



# Account Statement - Transaction Summary

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

MILLINGTON RFPD #5 - MILLINGTON RFPD #5 - 5323

Oregon LGIP		Asset Summary	
Opening Balance	185,000.11	March 31, 2026	February 28, 2026
Purchases	8,431.60	193,431.66	185,000.11
Redemptions	(0.05)		
		<b>\$193,431.66</b>	<b>\$185,000.11</b>

**Closing Balance**  
 Dividends 644.64  
**\$193,431.66**





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

### Account Statement

**MILLINGTON RFPD #5 - MILLINGTON RFPD #5 - 5323**

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
<b>Oregon LGIP</b>					
<b>Opening Balance</b>					<b>185,000.11</b>
03/02/26	03/02/26	LGIP Fees - ACH Redemption (1 @ \$0.05 - From 5323) - February 2026	1.00	(0.05)	185,000.06
03/13/26	03/13/26	Coos County - ME 2/26 Tax Distribution	1.00	7,786.96	192,787.02
03/31/26	04/01/26	Accrual Income Div Reinvestment - Distributions	1.00	644.64	193,431.66

<b>Closing Balance</b>	<b>Month of March</b>	<b>Fiscal YTD July-March</b>	<b>Closing Balance</b>
<b>193,431.66</b>	185,000.11	127,682.19	193,431.66
	8,431.60	315,484.87	189,793.51
	(0.05)	(249,735.40)	4.00%

<b>Opening Balance</b>			
<b>Purchases</b>			
<b>Redemptions</b>			
<b>Closing Balance</b>	<b>193,431.66</b>	<b>193,431.66</b>	
<b>Dividends</b>	644.64	4,678.02	

2:08 PM

04/13/26

**Millington RFPD**  
**Reconciliation Summary**  
1100 · LGIP, Period Ending 03/31/2026

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	<u>Mar 31, 26</u>
Beginning Balance	185,000.11
Cleared Transactions	
Checks and Payments - 1 item	-0.05
Deposits and Credits - 2 items	8,431.60
Total Cleared Transactions	<u>8,431.55</u>
Cleared Balance	<u><u>193,431.66</u></u>
Register Balance as of 03/31/2026	193,431.66
Ending Balance	193,431.66



2:08 PM

04/13/26

**Millington RFPD**  
**Reconciliation Detail**  
1100 - LGIP, Period Ending 03/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						185,000.11
<b>Cleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Check	03/01/2026			X	-0.05	-0.05
Total Checks and Payments					-0.05	-0.05
<b>Deposits and Credits - 2 items</b>						
Deposit	03/13/2026			X	7,786.96	7,786.96
Deposit	03/31/2026			X	644.64	8,431.60
Total Deposits and Credits					8,431.60	8,431.60
Total Cleared Transactions					8,431.55	8,431.55
Cleared Balance					8,431.55	193,431.66
Register Balance as of 03/31/2026					8,431.55	193,431.66
<b>Ending Balance</b>					<b>8,431.55</b>	<b>193,431.66</b>





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**Statement of Account**

Statement Date	03/31/26
Page	1 of 1
Account Number	XXXXXXXXXXXX2218

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**SUMMARY OF ACCOUNTS**

Basic Public Funds Checking      XXXXXXXXXXXXXXX2218      \$1,075.85

**CHECKING ACCOUNT** XXXXXXXXXXXX2218

**Basic Public Funds Checking**

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

Account Number	XXXXXXXXXXXX2218	Number of Enclosures	0
Previous Balance	1,075.85	Statement Dates	3/02/26 thru 3/31/26
Deposits/Credits	.00	Days in the statement period	30
Debits	.00	Average Ledger	1,075.85
Service Charge	.00	Average Collected	1,075.85
Interest Paid	.00		
Current Balance	1,075.85		

**Daily Balance Summary**

Date	Balance
03/02	1,075.85

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

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2:09 PM

04/13/26

**Millington RFPD**  
**Reconciliation Summary**  
1101 - Training Account, Period Ending 03/31/2026

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	<u>Mar 31, 26</u>
Beginning Balance	1,075.85
Cleared Balance	1,075.85
Register Balance as of 03/31/2026	1,075.85
Ending Balance	1,075.85



2:09 PM

04/13/26

# Millington RFPD Reconciliation Detail

1101 - Training Account, Period Ending 03/31/2026

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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>						1,075.85
Cleared Balance						1,075.85
Register Balance as of 03/31/2026						1,075.85
<b>Ending Balance</b>						<b>1,075.85</b>

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JOINT RESOLUTION NO. 0126

A RESOLUTION ADOPTING AN AMENDMENT TO THE INTERGOVERNMENTAL AGREEMENT (IGA) BETWEEN SUMNER RURAL FIRE PROTECTION DISTRICT AND MILLINGTON RURAL FIRE PROTECTION DISTRICT FOR THE PURPOSE OF SUPPORTING AND PROVIDING FIRE, EMS, AND RESCUE RESPONSE TO THEIR RESIDENTS.

WHEREAS, the voters approved formation of the Sumner Rural Fire Protection District to provide financial support to the fire service providers of Sumner Fire District; and

WHEREAS, the voters approved formation of the Millington Rural Fire Protection District to provide financial support to the fire service providers of Millington Fire District; and

WHEREAS, Sumner Rural Fire Protection District and Millington Rural Fire Protection District previously entered into a cooperative intergovernmental agreement (IGA) with each other to collect and administer the tax for the districts; and

WHEREAS, since the date of execution of the original IGA, the joint Authority desire to amend the Agreement in regard to annual audits, necessitating a change in Section 11(c) - Miscellaneous (Audits) of the IGA; now therefore

IT IS HEREBY RESOLVED by the Sumner Rural Fire Protection District and Millington Rural Fire Protection District as follows:

1. That the attached Amendment No. 2 to the IGA, marked as Amendment No. 2, and by this reference incorporated herein, by and between the Sumner Rural Fire Protection District and the Millington Rural Fire Protection District is hereby adopted. The board chairs are authorized to sign Amendment No. 2 to the IGA on behalf of their respective districts.
2. This resolution shall take effect on April 20th, 2026.

ADOPTED this 20th day of April, 2026, by the Sumner Rural Fire Protection District and the Millington Rural Fire Protection District.

By:

Sumner Rural Fire Protection District, Board Chair

By:

Millington Rural Fire Protection District, Board Chair

AMENDMENT NO. 2  
TO THE INTERGOVERNMENTAL AGREEMENT  
BETWEEN  
SUMNER RURAL FIRE PROTECTION DISTRICT  
AND  
MILLINGTON RURAL FIRE PROTECTION DISTRICT

THIS AMENDMENT NO. 2 (Amendment) is entered into this 20th day of April, 2026, by and between Sumner Rural Fire Protection District, an Oregon municipal corporation authorized and operating under ORS Chapter 478 (Sumner Rural Fire Protection District) and Millington Rural Fire Protection District, an Oregon municipal corporation authorized and operating under ORS Chapter 478 (Millington Rural Fire Protection District), collectively, the (Contracting Parties).

WHEREAS, the Contracting Parties entered into an intergovernmental agreement on June 20th, 2022, to create Central Coos Fire & Rescue (The Authority) in an effort to combine resources to work towards the creation of a coordinated and integrated Fire, EMS, and Rescue response Authority; and

WHEREAS, The intergovernmental agreement states in Section 11(c) - Miscellaneous (Audit): “The financial records of the Authority shall be audited. The cost of such audits, to be conducted annually, shall be borne by the Authority”; and

WHEREAS, the Contracting Parties desire to amend the Agreement in regard to annual audits; and

WHEREAS, Section 6.5 of the Agreement provides for the mechanism of amendment of the Agreement to address these changes;

NOW, THEREFORE, the Contracting Parties agree to the following:

Section 1. Amendments:

1.1 Audit. Replace, in its entirety, Section 11(c) of the IGA with the following: “In lieu of conducting a separate annual audit of the the Authority, the Authority shall review and formally accept the annual audits conducted for Sumner Rural Fire Protection District and Millington Rural Fire Protection District. Acceptance of these audits by the Authority shall satisfy the Authority’s audit review requirements under this Agreement, provided that both districts continue to conduct audits in accordance with applicable state law and auditing standards.”

Section 2. Affirmation. The Contracting Parties ratify the remainder of the Agreement and affirm that no other changes are made hereby.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by

their duly authorized officers or representatives as of the day and year first written above.

Sumner Rural Fire Protection District Board of Directors

By:  
Title:

By:  
Title:

Millington Rural Fire Protection District Board of Directors

By:  
Title:

By:  
Title: