

9) Chief's comments: See attached

Good of the Order:

NEXT BOARD MEETING: Millington RFPD meeting July 20, 2026, 6 PM, Coos Central Fire & Rescue / Millington Station 1.

Adjournment: _____ p.m. motion by Carried.

Millington RFPD
Checks sent to June 15, 2026 Meeting

<u>Check</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
8059	Coos County Clerk	budget filing fee	5.00
8060	Stephanie Stroud, CPA, LLC	Accounting	453.75
8061	Central Coos Fire & Rescue	Wildfire staffing grant	35,000.00
			<u>35,458.75</u>

Main checking account balance is at \$15,002.

State Pod account balance is at \$130,780

Millington Rural Fire Protection District
Resolution

BE IT RESOLVED that the Board of Directors of the Millington Rural Fire Protection District hereby adopts the budget for fiscal year 2026-2027 in the total of \$527,476. This budget is now on file at the office of Stephanie Stroud, CPA, LLC, in Coos Bay, Oregon.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

General Fund		
Fire Protection	\$	32,700
Special Payments		316,755
Contingency		<u>178,021</u>
Total general fund		\$ 527,476
Total appropriations, all funds		527,476
Total unappropriated and reserve amounts, all funds		<u>-</u>
TOTAL ADOPTED BUDGET		\$ <u>527,476</u>

BE IT RESOLVED that the ad valorem property taxes are hereby imposed for the tax year 2026-2027 upon the assessed value of all taxable property within the district at the rate of \$1.3449 per \$1,000 of assessed value for permanent rate tax.

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	General Government Limitation	Excluded from Limitation
Permanent Rate Tax	\$1.3449/\$1,000	\$0

The above resolution statements were approved and declared adopted on this 15th day of June 2026.

Signature

Signature

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 May 31, 2026, and the related statement of receipts and disbursements, budget and actual - cash basis for the eleven 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

Coos Bay, Oregon
June 8, 2026

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

	General Fund	Total
ASSETS		
Main checking account	\$ 12,186.42	\$ 12,186.42
Training account	1,075.85	1,075.85
LGIP	134,055.28	134,055.28
Total Assets	\$ 147,317.55	\$ 147,317.55
Current Liabilities		
Payroll Liabilities	\$ -	\$ -
Total Current Liabilities	-	-
FUND BALANCE - CASH BASIS		
Beginning fund balance - cash basis	143,673.35	143,673.35
Net Changes in fund balance - cash basis	3,644.20	3,644.20
Ending Fund Balance - Cash Basis	147,317.55	147,317.55
Total Liabilities and Fund Balance - Cash Basis	\$ 147,317.55	\$ 147,317.55

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Receipts			
Current taxes	\$ 306,354.18	\$ 317,642.00	\$ (11,287.82)
Prior taxes	8,849.49	6,000.00	2,849.49
Interest income	5,707.80	3,000.00	2,707.80
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)
Total Receipts	<u>321,113.01</u>	<u>376,642.00</u>	<u>(55,528.99)</u>
Disbursements			
Materials and services			
Directors' expenses	-	500.00	500.00
Elections and publications	1,153.40	800.00	(353.40)
Accountant fees	3,877.50	5,000.00	1,122.50
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	510.80	4,000.00	3,489.20
Dues & fees	1,288.38	2,000.00	711.62
Total Materials and services	<u>19,905.08</u>	<u>31,300.00</u>	<u>11,394.92</u>
Debt Service			
Principal	28,742.66	29,805.00	1,062.34
Interest	2,162.73	1,101.00	(1,061.73)
Total Debt Service	<u>30,905.39</u>	<u>30,906.00</u>	<u>0.61</u>
Special payments			
Contract of services to Central Coos Fire & Res	266,658.34	304,996.00	38,337.66
Total Special Payments	<u>266,658.34</u>	<u>304,996.00</u>	<u>38,337.66</u>
Operating Contingency	<u>-</u>	<u>153,240.00</u>	<u>153,240.00</u>
Total Disbursements	<u>317,468.81</u>	<u>520,442.00</u>	<u>202,973.19</u>
Excess (Deficiency) of Receipts Over (Under) Disbursements	<u>\$ 3,644.20</u>	<u>\$ (143,800.00)</u>	<u>147,444.20</u>



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

Account Statement - Transaction Summary

MILLINGTON RFPD #5 - MILLINGTON RFPD #5 - 5323

Oregon LGIP

Opening Balance	131,481.70
Purchases	2,573.63
Redemptions	(0.05)

Asset Summary

May 31, 2026	April 30, 2026
134,055.28	131,481.70
\$134,055.28	\$131,481.70

Closing Balance

Dividends	452.26
\$134,055.28	

85



Account Statement

For the Month Ending **May 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					131,481.70
05/01/26	05/01/26	LGIP Fees - ACH Redemption (1 @ \$0.05 - From 5323) - April 2026	1.00	(0.05)	131,481.65
05/08/26	05/08/26	Coos County - ME 4/26 Tax Distribution	1.00	2,121.37	133,603.02
05/29/26	06/01/26	Accrual Income Div Reinvestment - Distributions	1.00	452.26	134,055.28
Closing Balance					134,055.28

	Month of May	Fiscal YTD July-May	
Opening Balance	131,481.70	127,682.19	Closing Balance
Purchases	2,573.63	321,108.54	Average Monthly Balance
Redemptions	(0.05)	(314,735.45)	Monthly Distribution Yield
Closing Balance	134,055.28	134,055.28	
Dividends	452.26	5,707.80	

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11:10 AM

06/08/26

Millington RFPD
Reconciliation Summary
1100 · LGIP, Period Ending 05/31/2026

	<u>May 31, 26</u>
Beginning Balance	131,481.70
Cleared Transactions	
Checks and Payments - 1 item	-0.05
Deposits and Credits - 2 items	2,573.63
Total Cleared Transactions	<u>2,573.58</u>
Cleared Balance	<u><u>134,055.28</u></u>
Register Balance as of 05/31/2026	134,055.28
Ending Balance	134,055.28



Millington RFPD
Reconciliation Detail
1100 · LGIP, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						131,481.70
Cleared Transactions						
Checks and Payments - 1 item						
Check	05/01/2026			X	-0.05	-0.05
Total Checks and Payments					-0.05	-0.05
Deposits and Credits - 2 items						
Deposit	05/08/2026			X	2,121.37	2,121.37
Deposit	05/29/2026			X	452.26	2,573.63
Total Deposits and Credits					2,573.63	2,573.63
Total Cleared Transactions					2,573.58	2,573.58
Cleared Balance					2,573.58	134,055.28
Register Balance as of 05/31/2026					2,573.58	134,055.28
Ending Balance					2,573.58	134,055.28





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

Statement of Account

Statement Date	05/29/26
Page	1 of 1
Account Number	XXXXXXXXXXXX2218

(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 XXXXXXXXXXXXXXX2218 \$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	5/01/26 thru 5/31/26
Days in the statement period	31
Average Ledger	1,075.85
Average Collected	1,075.85

Daily Balance Summary

Date	Balance
05/01	1,075.85

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

11:10 AM

06/08/26

Millington RFPD Reconciliation Summary

1101 - Training Account, Period Ending 05/31/2026

	<u>May 31, 26</u>
Beginning Balance	1,075.85
Cleared Balance	1,075.85
Register Balance as of 05/31/2026	1,075.85
Ending Balance	1,075.85



11:10 AM

06/08/26

Millington RFPD Reconciliation Detail

1101 - Training Account, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,075.85
Cleared Balance						1,075.85
Register Balance as of 05/31/2026						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	05/29/26
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 \$12,659.44

CHECKING ACCOUNT

XXXXXXXXXXXX9830

Basic Public Funds Checking

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

Account Number	XXXXXXXXXXXX9830	Number of Enclosures	2
Previous Balance	15,538.21	Statement Dates	5/01/26 thru 5/31/26
Deposits/Credits	.00	Days in the statement period	31
1 Debits	35.00	Average Ledger	14,341.38
2 Checks	2,843.77	Average Collected	14,341.38
Service Charge	.00		
Interest Paid	.00		
Current Balance	12,659.44		

Withdrawals and Deductions

Date	Description	Amount
5/07	Safe Deposit Rental Payment Acct No. XXXXXXXXXXXXXXX0474	-35.00

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 P.O. Box 907
 Walla Walla, WA 99362-0265
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Statement of Account

Statement Date	05/29/26
Page	2 of 3
Account Number	XXXXXXXXXXXX9830

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

Checks In Number Order

Date	Check No	Amount	Date	Check No	Amount
5/21	8057	371.25	5/19	8058	2,472.52

**Denotes missing check numbers.*

Daily Balance Summary

Date	Balance	Date	Balance
05/01	15,538.21	05/19	13,030.69
05/07	15,503.21	05/21	12,659.44

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

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10 South First Avenue
 P.O. Box 907
 Walla Walla, WA 99362-0265
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Account Number XXXXXXXXXXXX9830
 Statement Date 05/29/26
 Page 3 of 3

8057

MILLINGTON RURAL FIRE PROTECTION
 DISTRICT NO. 5
 6386 MILLINGTON FRONTAGE RD.
 COOS BAY, OR 97430

MEMO #2483

5/19/2026

TO THE ORDER OF Stephanie Stroud, CPA, LLC \$ 371.25

Three Hundred Seventy One and 25/100 DOLLARS

Stephanie Stroud, CPA, LLC
 PO Box 150
 Coos Bay, OR 97420

MEMO April 2026

⑈008057⑈ 43233740754 995244830⑈

8057 05/21/2026 371.25

8058

MILLINGTON RURAL FIRE PROTECTION
 DISTRICT NO. 5
 6386 MILLINGTON FRONTAGE RD.
 COOS BAY, OR 97430

MEMO #2483

TO THE ORDER OF Central Coos Fire + Rescue \$2,472.52

two thousand four hundred seventy two + fifty two cents DOLLARS

MEMO April 2026 BSI contribution

⑈008058⑈ 43233740754 995244830⑈

8058 05/19/2026 2,472.52

8.

11:13 AM

06/08/26

Millington RFPD
Reconciliation Summary
1110 - Main Checking, Period Ending 05/31/2026

	<u>May 31, 26</u>
Beginning Balance	15,538.21
Cleared Transactions	
Checks and Payments - 3 items	<u>-2,878.77</u>
Total Cleared Transactions	<u>-2,878.77</u>
Cleared Balance	<u><u>12,659.44</u></u>
Uncleared Transactions	
Checks and Payments - 5 items	<u>-473.02</u>
Total Uncleared Transactions	<u>-473.02</u>
Register Balance as of 05/31/2026	<u><u>12,186.42</u></u>
New Transactions	
Checks and Payments - 1 item	<u>-5.00</u>
Total New Transactions	<u>-5.00</u>
Ending Balance	<u><u>12,181.42</u></u>



Millington RFPD Reconciliation Detail

1110 · Main Checking, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						15,538.21
Cleared Transactions						
Checks and Payments - 3 items						
Check	05/07/2026	ach	Banner Bank	X	-35.00	-35.00
Check	05/18/2026	8058	Central Coos Fire...	X	-2,472.52	-2,507.52
Check	05/18/2026	8057	Stephanie Stroud...	X	-371.25	-2,878.77
Total Checks and Payments					-2,878.77	-2,878.77
Total Cleared Transactions					-2,878.77	-2,878.77
Cleared Balance					-2,878.77	12,659.44
Uncleared Transactions						
Checks and Payments - 5 items						
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
Check	05/18/2026	8056	Country Media		-171.92	-473.02
Total Checks and Payments					-473.02	-473.02
Total Uncleared Transactions					-473.02	-473.02
Register Balance as of 05/31/2026					-3,351.79	12,186.42
New Transactions						
Checks and Payments - 1 item						
Check	06/15/2026		Coos County Clerk		-5.00	-5.00
Total Checks and Payments					-5.00	-5.00
Total New Transactions					-5.00	-5.00
Ending Balance					-3,356.79	12,181.42