

SUMNER 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: Brett Mosieur, Gidgette, Hill, James Woods, Kris Smith, Lisa Bettiga
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 of approximately \$84,998. Savings account balance \$209,406.

5) Discussion of Old Business:
a) Move the Consolidation meeting to April 1st.

6) Public comment on Old Business:

7) Discussion of New Business/Correspondence:

8) Public comment on New Business:
a) Approve IGA Amendment on Audit.
b) Started Budget Preparation.

9) Chief's comments: See attached

Good of the Order:

NEXT BOARD MEETING: Sumner RFPD meeting May 18, 2025, 6 PM Coos Central Fire & Rescue Millington Station 1.

Adjournment: _____ p.m. motion by _____ Carried.

04/15/26

Sumner Rural Fire Protection District

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Banner Bank checking	84,997.78
1150 · Banner Bank MMA	209,406.09
Total Checking/Savings	<u>294,403.87</u>
Total Current Assets	294,403.87
Fixed Assets	
1700 · Fixed Assets	1,437,191.24
Total Fixed Assets	<u>1,437,191.24</u>
TOTAL ASSETS	<u><u>1,731,595.11</u></u>
LIABILITIES & EQUITY	
Equity	
3010 · Investment in Fixed Assets	1,437,191.24
3900 · Retained Earnings	289,222.26
Net Income	5,181.61
Total Equity	<u>1,731,595.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,731,595.11</u></u>

Sumner Rural Fire Protection District
Profit & Loss
 March 2026

	Mar 26	Jul '25 - Mar 26
Ordinary Income/Expense		
Income		
4000 · Current Year Tax Revenue	3,097.45	130,242.29
4200 · Prior Year Tax Revenue	237.49	4,120.09
4300 · Interest Income	17.78	164.03
4500 · Miscellaneous Income	2,187.50	77,663.30
4565 · Miscellaneous Grants	34.20	96.34
Total Income	<u>5,574.42</u>	<u>212,286.05</u>
Gross Profit	5,574.42	212,286.05
Expense		
6060 · Supplies - General	0.00	500.00
6120 · Repair/Maint. - Contracts	0.00	183,424.58
6160 · Insurance - Liability/Casualty	2,444.00	2,444.00
6170 · Insurance - Workers Comp/Disab.	0.00	207.39
6210 · Membership Dues & Subs.	0.00	595.07
6220 · Legal Notices/Election Expense	0.00	159.65
6230 · Audit & Professional Fees	123.75	19,773.75
Total Expense	<u>2,567.75</u>	<u>207,104.44</u>
Net Ordinary Income	<u>3,006.67</u>	<u>5,181.61</u>
Net Income	<u><u>3,006.67</u></u>	<u><u>5,181.61</u></u>

Sumner Rural Fire Protection District Transaction List by Date March 2026

Date	Num	Name	Memo	Split	Debit	Credit
Mar 26						
03/12/2026			Deposit			
03/16/2026	4960	SDAO	Cust #01-005...	4500 · Miscellaneous Income	2,187.50	2,444.00
03/16/2026	4961	Stephanie Stroud, C...	Inv #2246	6160 · Insurance - Liability/Casualty		123.75
03/17/2026			Deposit	6230 · Audit & Professional Fees		
03/31/2026			Interest	-SPLIT-	3,369.14	
				4300 · Interest Income	17.78	
Mar 26						

Sumner Rural Fire Protection District
Profit & Loss Detail
 March 2026

04/15/26

Type	Date	Num	Name	Memo	Cir	Split	Original Amount	Balance
Ordinary Income/Expense								
Income								
4000 · Current Year Tax Revenue								
Deposit	03/17/2026			Deposit		1100 · Banner ...	3,097.45	3,097.45
Total 4000 · Current Year Tax Revenue								
4200 · Prior Year Tax Revenue								
Deposit	03/17/2026			Deposit		1100 · Banner ...	237.49	237.49
Total 4200 · Prior Year Tax Revenue								
4300 · Interest Income								
Deposit	03/31/2026			Interest		1150 · Banner ...	17.78	17.78
Total 4300 · Interest Income								
4500 · Miscellaneous Income								
Deposit	03/12/2026			North Bay aud...		1100 · Banner ...	2,187.50	2,187.50
Total 4500 · Miscellaneous Income								
4565 · Miscellaneous Grants								
Deposit	03/17/2026			heavy equipm...		1100 · Banner ...	34.20	34.20
Total 4565 · Miscellaneous Grants								
Total Income								
Gross Profit								
Expense								
6160 · Insurance - Liability/Casualty								
Check	03/16/2026	4960	SDAO	Cust #01-005...		1100 · Banner ...	2,444.00	2,444.00
Total 6160 · Insurance - Liability/Casualty								
6230 · Audit & Professional Fees								
Check	03/16/2026	4961	Stephanie Stroud, C...	February 2026		1100 · Banner ...	123.75	123.75
Total 6230 · Audit & Professional Fees								
Total Expense								
Net Ordinary Income								
Net Income								
								3,006.67

Sumner Rural Fire Protection District
Profit & Loss Budget vs. Actual - General Fund
 July 2025 through March 2026

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Current Year Tax Revenue	130,242.29	140,547.00	(10,304.71)	92.7%
4200 · Prior Year Tax Revenue	4,120.09	5,000.00	(879.91)	82.4%
4300 · Interest Income	164.03	225.00	(60.97)	72.9%
4500 · Miscellaneous Income	77,663.30	26,680.00	50,983.30	291.1%
4565 · Miscellaneous Grants	96.34			
Total Income	<u>212,286.05</u>	<u>172,452.00</u>	<u>39,834.05</u>	<u>123.1%</u>
Gross Profit	212,286.05	172,452.00	39,834.05	123.1%
Expense				
6000 · Personnel Services	0.00	26,680.00	(26,680.00)	0.0%
6020 · Firefighter/Board Training	0.00	6,000.00	(6,000.00)	0.0%
6060 · Supplies - General	500.00			
6120 · Repair/Maint. - Contracts	183,424.58	119,465.00	63,959.58	153.5%
6160 · Insurance - Liability/Casualty	2,444.00			
6170 · Insurance - Workers Comp/Disab.	207.39	500.00	(292.61)	41.5%
6180 · Directors Expense	0.00	1,500.00	(1,500.00)	0.0%
6200 · Office Expense	0.00	2,000.00	(2,000.00)	0.0%
6210 · Membership Dues & Subs.	595.07	1,000.00	(404.93)	59.5%
6220 · Legal Notices/Election Expense	159.65	500.00	(340.35)	31.9%
6230 · Audit & Professional Fees	19,773.75	5,000.00	14,773.75	395.5%
6240 · Legal Fees	0.00	500.00	(500.00)	0.0%
6260 · Travel/Living	0.00	2,082.00	(2,082.00)	0.0%
6310 · Chief's expense	0.00	2,000.00	(2,000.00)	0.0%
6500 · Special Payments	0.00	5,225.00	(5,225.00)	0.0%
Total Expense	<u>207,104.44</u>	<u>172,452.00</u>	<u>34,652.44</u>	<u>120.1%</u>
Net Ordinary Income	<u>5,181.61</u>	<u>0.00</u>	<u>5,181.61</u>	<u>100.0%</u>
Net Income	<u><u>5,181.61</u></u>	<u><u>0.00</u></u>	<u><u>5,181.61</u></u>	<u><u>100.0%</u></u>

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Cash Basis

Sumner Rural Fire Protection District
Profit & Loss Budget vs. Actual - Apparatus Reserve
July 1, 2025 through April 15, 2026

	<u>Jul 1, '25 - Apr 15, 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
7925 - Capital Outlay	0.00	16,621.00	(16,621.00)	0.0%
Total Expense	0.00	16,621.00	(16,621.00)	0.0%
Net Ordinary Income	0.00	(16,621.00)	16,621.00	0.0%
Net Income	<u>0.00</u>	<u>(16,621.00)</u>	<u>16,621.00</u>	<u>0.0%</u>

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Cash Basis

Sumner Rural Fire Protection District
Profit & Loss Budget vs. Actual - Build/Land Aquis.
July 2025 through March 2026

	<u>Jul '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
7925 - Capital Outlay	0.00	279,000.00	(279,000.00)	0.0%
Total Expense	0.00	279,000.00	(279,000.00)	0.0%
Net Ordinary Income	0.00	(279,000.00)	279,000.00	0.0%
Net Income	<u>0.00</u>	<u>(279,000.00)</u>	<u>279,000.00</u>	<u>0.0%</u>



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

Statement of Account

Statement Date	03/31/26
Page	1 of 3
Account Number	XXXXXXXXXXXX3678

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

Sumner Rural Fire Protection District
 60817 Selander Rd
 Coos Bay OR 97420-7464

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 equity
 can help
 finance
 them.



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SUMMARY OF ACCOUNTS

Basic Public Funds Checking	XXXXXXXXXXXX3678	\$84,997.78
Public Funds Money Market	XXXXXXXXXXXX4809	\$209,406.09

CHECKING ACCOUNT

XXXXXXXXXXXX3678

Basic Public Funds Checking

Account Title: Sumner Rural Fire Protection District

Account Number	XXXXXXXXXXXX3678	Number of Enclosures	2
Previous Balance	82,008.89	Statement Dates	3/02/26 thru 3/31/26
2 Deposits/Credits	5,556.64	Days in the statement period	30
Debits	.00	Average Ledger	84,360.84
2 Checks	2,567.75	Average Collected	84,182.28
Service Charge	.00		
Interest Paid	.00		
Current Balance	84,997.78		

Deposits and Additions

Date	Description	Amount
3/12	Deposit	2,187.50



10 South First Avenue
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Statement of Account

Statement Date	03/31/26
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Account Number	XXXXXXXXXXXX3678

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

3/17 Deposit 3,369.14

Checks In Number Order

Date	Check No	Amount	Date	Check No	Amount
3/23	4960	2,444.00	3/18	4961	123.75

*Denotes missing check numbers.

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
03/02	82,008.89	03/17	87,565.53	03/23	84,997.78
03/12	84,196.39	03/18	87,441.78		

CHECKING ACCOUNT XXXXXXXXXXXXXXX4809

Public Funds Money Market

Account Title: Sumner Rural Fire Protection District		Statement Dates	3/02/26 thru 3/31/26
Account Number	XXXXXXXXXXXX4809	Days in the statement period	30
Previous Balance	209,388.31	Average Ledger	209,388.31
Deposits/Credits	.00	Average Collected	209,388.31
Debits	.00	Interest Earned	17.21
Service Charge	.00	Annual Percentage Yield Earned	0.10%
Interest Paid	17.78	2026 Interest Paid	51.62
Current Balance	209,406.09		

Deposits and Additions

Date	Description	Amount
3/31	Interest Deposit	17.78

Daily Balance Summary

Date	Balance	Date	Balance
03/02	209,388.31	03/31	209,406.09

Interest Rate Summary

Date	Rate
3/01	0.100000%

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



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 P.O. Box 907
 Walla Walla, WA 99362-0265
 bannerbank.com

Account Number XXXXXXXXXXXX3678
 Statement Date 03/31/26
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SUMNER RURAL FIRE PROTECTION DISTRICT 8017 SELKIDER RD. COOS BAY, OR 97420		4960 3/16/2026
PAY TO THE ORDER OF	SDAO	\$ 2,444.00
Two Thousand Four Hundred Forty-Four and 00/100		
SDAO PO BOX 12613 Salem, OR 97309-0613		
MEMO	Cust #01-052801	
#004960# *123374076# 5980211578#		

4960 03/23/2026 2,444.00

SUMNER RURAL FIRE PROTECTION DISTRICT 8017 SELKIDER RD. COOS BAY, OR 97420		4961 3/16/2026
PAY TO THE ORDER OF	Stephanie Strout, CPA	\$ 123.75
One Hundred Twenty-Three and 75/100		
Stephanie Strout, CPA PO Box 150 Coos Bay, OR 97420		
MEMO	Inv #2246	
#004961# *123374076# 5980211578#		

4961 03/18/2026 123.75

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Sumner Rural Fire Protection District
Reconciliation Summary
1100 - Banner Bank checking, Period Ending 03/31/2026

	<u>Mar 31, 26</u>
Beginning Balance	82,008.89
Cleared Transactions	
Checks and Payments - 2 items	(2,567.75)
Deposits and Credits - 2 items	5,556.64
Total Cleared Transactions	<u>2,988.89</u>
Cleared Balance	<u>84,997.78</u>
Register Balance as of 03/31/2026	84,997.78
Ending Balance	84,997.78

Sumner Rural Fire Protection District Reconciliation Detail

1100 - Banner Bank checking, Period Ending 03/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						82,008.89
Cleared Transactions						
Checks and Payments - 2 items						
Check	03/16/2026	4960	SDAO	X	(2,444.00)	(2,444.00)
Check	03/16/2026	4961	Stephanie Stroud, CPA	X	(123.75)	(2,567.75)
Total Checks and Payments					(2,567.75)	(2,567.75)
Deposits and Credits - 2 items						
Deposit	03/12/2026			X	2,187.50	2,187.50
Deposit	03/17/2026			X	3,369.14	5,556.64
Total Deposits and Credits					5,556.64	5,556.64
Total Cleared Transactions					2,988.89	2,988.89
Cleared Balance					2,988.89	84,997.78
Register Balance as of 03/31/2026					2,988.89	84,997.78
Ending Balance					2,988.89	84,997.78

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Sumner Rural Fire Protection District
Reconciliation Summary
1150 - Banner Bank MMA, Period Ending 03/31/2026

	<u>Mar 31, 26</u>
Beginning Balance	209,388.31
Cleared Transactions	
Deposits and Credits - 1 item	<u>17.78</u>
Total Cleared Transactions	<u>17.78</u>
Cleared Balance	<u>209,406.09</u>
Register Balance as of 03/31/2026	209,406.09
Ending Balance	209,406.09

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Sumner Rural Fire Protection District Reconciliation Detail

1150 · Banner Bank MMA, Period Ending 03/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						209,388.31
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	03/31/2026			X	17.78	17.78
Total Deposits and Credits					17.78	17.78
Total Cleared Transactions					17.78	17.78
Cleared Balance					17.78	209,406.09
Register Balance as of 03/31/2026					17.78	209,406.09
Ending Balance					17.78	209,406.09

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: