

Monthly Treasurer's Report

December 2022

Summary

Ending balance at end of December 2022 was \$7,232,619.87 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions that have occurred during the month of November and December are as follows:

- Cutaway (mowing) checks totaling \$505.00
- Stutzman (UV Filter Maint.) for \$506.38
- Omid& Swinney (Fire alarm inspection) for \$960.00
- Audit preparation - \$1,500
- \$125 received for Rural address signs

Treasurers Notes

As of the end of the month the following Funds have very close to these monies

- General Fund \$3,482,828
- Capital Fund \$1,833,845
- Equipment Fund \$1,915,947

There are sufficient funds within the General Fund to initiate transfer of monies to the Capital and Equipment Funds as outlined in the 2022-2023 Budget Resolution, and a resolution to do so was passed in the November Board meeting. The transfer of \$400,000 to the Equipment Fund and \$300,000 to the Capital Fund will be initiated in the New Calendar Year.

CRFPD received \$1,929,284.26 from Benton County and \$335,518.21 from Linn County in November and December, as part of the Property Taxes due CRFPD.

The mandated Audit was presented at the November Board meeting and its statements, actions and comments approved by the Board.

Additional comment – The Board is aware that income, commitments and expenditures are not evenly spread throughout a Financial Year. When viewing spending and income against budget, at a monthly level some numbers may appear disproportional.

Please see below further details.

CORVALLIS RURAL FIRE PROTECTION DISTRICT

Corvallis Rural Fire Protection District Monthly Treasurer's Report

Ending December, 31 2022

1. US Bank beginning balance:	\$	25,100.33	
Credits	\$	-	ACH transfers from State Pool
	\$	-	Debit card refund
	\$	100.00	Rural Address Sign
	\$	100.00	Total credits
Debits	\$	1,377.46	Checks cleared
	\$	1,715.28	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2)
	\$	608.40	Debit card purchases
	\$	-	Transfer to State Pool
	\$	3,701.14	Total debits
	\$	21,499.19	Checking month-ending balance
 2. State Pool Beginning Balance	 \$	 7,005,516.45	
Credits	\$	38,965.04	Benton County tax & interest turnover
	\$	148,103.45	Linn County tax & interest turnover
	\$	18,535.79	Pool interest
	\$	205,604.28	Total credits
Debits	\$	-	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	0.05	LGIP Fees
	\$	0.05	Total debits
	\$	7,211,120.68	Pool month-ending balance
 3. All funds balance at month-end	 \$	 7,232,619.87	

CORVALLIS RURAL FIRE PROTECTION DISTRICT

2:32 PM
01/04/23
Accrual Basis

Corvallis Rural Fire Protection District Profit & Loss Budget vs. Actual July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Income				
Interest Income	59,673.45	33,000.00	26,673.45	180.8%
Miscellaneous Income	1,050.00			
Tax Turnover	2,302,147.26	2,550,000.00	-247,852.74	90.3%
Total Income	2,362,870.71	2,583,000.00	-220,129.29	91.5%
Expense				
OST Fees	0.10			
GF				
Mat'ls & Srvs				
Operating Svcs				
Community Relations	814.27	2,000.00	-1,185.73	40.7%
Dues - SDAO	0.00	700.00	-700.00	0.0%
Fuel (Non-Vehicle)	58.43	600.00	-541.57	9.7%
Long Term Planning	0.00	15,000.00	-15,000.00	0.0%
Office Expenses & Supplies	99.99	1,000.00	-900.01	10.0%
Operating Supplies	0.00	5,000.00	-5,000.00	0.0%
Publicity, Advertise & Election	446.65	12,000.00	-11,553.35	3.7%
Travel & Conferences	15.00	2,000.00	-1,985.00	0.8%
Total Operating Svcs	1,434.34	38,300.00	-36,865.66	3.7%
Cntrct Svcs				
Audit & Filing Fee	3,250.00	5,000.00	-1,750.00	65.0%
Bookkeeping	1,660.67	7,000.00	-5,339.33	23.7%
Budget Assistance	0.00	1,000.00	-1,000.00	0.0%
Fire Protection(CFD)	0.00	2,167,500.00	-2,167,500.00	0.0%
Ins-Liab. & Multi-peril	0.00	22,000.00	-22,000.00	0.0%
Lawn & Garden Services	640.75	3,000.00	-2,359.25	21.4%
Legal/Attorney Fees	0.00	6,000.00	-6,000.00	0.0%
Maintenance - General	5,185.54	25,000.00	-19,814.46	20.7%
Maintenance - Vehicles	0.00	40,000.00	-40,000.00	0.0%
Misc Contracted Services	1,726.82	2,000.00	-273.18	86.3%
Tel, Cable & Com Services	2,614.02	8,000.00	-5,385.98	32.7%
Utilities- Elec, Gas & Garbage	5,002.94	16,000.00	-10,997.06	31.3%
Total Cntrct Svcs	20,080.74	2,302,500.00	-2,282,419.26	0.9%
Total Mat'ls & Srvs	21,515.08	2,340,800.00	-2,319,284.92	0.9%
RRV Scholarships	19,550.00	120,000.00	-100,450.00	16.3%
Maint - Physical Plant	0.00	40,000.00	-40,000.00	0.0%
Rural Sign Program	0.00	1,200.00	-1,200.00	0.0%
Contingency	0.00	75,000.00	-75,000.00	0.0%
Reserved for Future Expenditure	0.00	147,000.00	-147,000.00	0.0%
Transfer to Capital Reserve Fun	0.00	300,000.00	-300,000.00	0.0%
Transfer to Eq Reserve Fund	0.00	400,000.00	-400,000.00	0.0%
Unappropriated Ending Balance	0.00	136,000.00	-136,000.00	0.0%
Total GF	41,065.08	3,560,000.00	-3,518,934.92	1.2%
Equipment Reserve Fund				
Capital Outlay	0.00			
Total Equipment Reserve Fund	0.00			
Total Expense	41,065.18	3,560,000.00	-3,518,934.82	1.2%
Net Income	2,321,805.53	-977,000.00	3,298,805.53	-237.6%

CORVALLIS RURAL FIRE PROTECTION DISTRICT

2:32 PM

01/04/23

Accrual Basis

Corvallis Rural Fire Protection District Profit & Loss Budget vs. Actual July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Income				
Interest Income	59,673.45	33,000.00	26,673.45	180.8%
Miscellaneous Income	1,050.00			
Tax Turnover	2,302,147.26	2,550,000.00	-247,852.74	90.3%
Total Income	2,362,870.71	2,583,000.00	-220,129.29	91.5%
Expense				
OST Fees	0.10			
GF				
Mat'l's & Svcs				
Operating Svcs				
Community Relations	814.27	2,000.00	-1,185.73	40.7%
Dues - SDAO	0.00	700.00	-700.00	0.0%
Fuel (Non-Vehicle)	58.43	600.00	-541.57	9.7%
Long Term Planning	0.00	15,000.00	-15,000.00	0.0%
Office Expenses & Supplies	99.99	1,000.00	-900.01	10.0%
Operating Supplies	0.00	5,000.00	-5,000.00	0.0%
Publicity, Advertise & Election	446.65	12,000.00	-11,553.35	3.7%
Travel & Conferences	15.00	2,000.00	-1,985.00	0.8%
Total Operating Svcs	1,434.34	38,300.00	-36,865.66	3.7%
Cntrct Svcs				
Audit & Filing Fee	3,250.00	5,000.00	-1,750.00	65.0%
Bookkeeping	1,660.67	7,000.00	-5,339.33	23.7%
Budget Assistance	0.00	1,000.00	-1,000.00	0.0%
Fire Protection(CFD)	0.00	2,167,500.00	-2,167,500.00	0.0%
Ins-Liab. & Multi-peril	0.00	22,000.00	-22,000.00	0.0%
Lawn & Garden Services	640.75	3,000.00	-2,359.25	21.4%
Legal/Attorney Fees	0.00	6,000.00	-6,000.00	0.0%
Maintenance - General	5,185.54	25,000.00	-19,814.46	20.7%
Maintenance - Vehicles	0.00	40,000.00	-40,000.00	0.0%
Misc Contracted Services	1,726.82	2,000.00	-273.18	86.3%
Tel, Cable & Com Services	2,614.02	8,000.00	-5,385.98	32.7%
Utilities- Elec, Gas & Garbage	5,002.94	16,000.00	-10,997.06	31.3%
Total Cntrct Svcs	20,080.74	2,302,500.00	-2,282,419.26	0.9%
Total Mat'l's & Svcs	21,515.08	2,340,800.00	-2,319,284.92	0.9%
RRV Scholarships	19,550.00	120,000.00	-100,450.00	16.3%
Maint - Physical Plant	0.00	40,000.00	-40,000.00	0.0%
Rural Sign Program	0.00	1,200.00	-1,200.00	0.0%
Contingency	0.00	75,000.00	-75,000.00	0.0%
Reserved for Future Expenditure	0.00	147,000.00	-147,000.00	0.0%
Transfer to Capital Reserve Fun	0.00	300,000.00	-300,000.00	0.0%
Transfer to Eq Reserve Fund	0.00	400,000.00	-400,000.00	0.0%
Unappropriated Ending Balance	0.00	136,000.00	-136,000.00	0.0%
Total GF	41,065.08	3,560,000.00	-3,518,934.92	1.2%
Equipment Reserve Fund				
Capital Outlay	0.00			
Total Equipment Reserve Fund	0.00			
Total Expense	41,065.18	3,560,000.00	-3,518,934.82	1.2%
Net Income	2,321,805.53	-977,000.00	3,298,805.53	-237.6%

CORVALLIS RURAL FIRE PROTECTION DISTRICT

2:31 PM
01/04/23
Cash Basis

Corvallis Rural Fire Protection District OST Pool account As of December 31, 2022

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
CRFPD - OST Pool								7,005,516.45
Deposit	12/01/2022			Linn County	X	95,738.01		7,101,254.46
Check	12/01/2022			Service Charge	X		0.05	7,101,254.41
Deposit	12/07/2022			Linn County	X	37,620.27		7,138,874.68
Deposit	12/09/2022			Benton County	X	38,965.04		7,177,839.72
Deposit	12/13/2022			Linn County	X	14,745.17		7,192,584.89
Deposit	12/30/2022			Interest	X	18,535.79		7,211,120.68
Total CRFPD - OST Pool						205,604.28	0.05	7,211,120.68
TOTAL						205,604.28	0.05	7,211,120.68