

Monthly Treasurer's Report

May 2026

Summary

Ending balance as of end of the month is \$5,511,258.47 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions the month were

- \$2,272.17 to Victory Electric for lighting in the bay work
- \$5,000 to the RRV in scholarship reimbursements - EMT

Treasurers Notes

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

- General Fund \$1,248,190
- Capital Fund \$2,059,222
- Equipment Fund \$2,203,846

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 May, 2026

1. US Bank beginning balance:	\$	67,832.32	
Credits	\$	-	ACH transfers from State Pool
	\$	77.70	Purchase refund
	\$	225.00	Rural Address Sign
	\$	-	Misc. Deposits
	\$	302.70	Total credits
Debits	\$	8,255.63	Checks cleared
	\$	1,549.98	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2), Credit Card
	\$	345.41	Debit card purchases
	\$	-	Transfer to State Pool
	\$	10,151.02	Total debits
	\$	57,984.00	Checking month-ending balance
2. State Pool Beginning Balance	\$	5,401,585.30	
Credits	\$	31,508.46	Benton County tax & interest turnover
	\$	1,743.29	Linn County tax & interest turnover
	\$	18,437.47	Pool interest
	\$	51,689.22	Total credits
Debits	\$	-	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	0.05	Transfer to Benton County
	\$	0.05	LGIP Fees
	\$	0.05	Total debits
	\$	5,453,274.47	Pool month-ending balance
3. All funds balance at month-end	\$	5,511,258.47	

Respectfully submitted -- Tony O'Donahue

CORVALLIS RURAL FIRE PROTECTION DISTRICT

8:37 AM
06/05/26
Accrual Basis

Corvallis Rural Fire Protection District Profit & Loss Budget vs. Actual July 2025 through May 2026

	Jul '25 - May 26	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
General Fund	58,611.52	50,000.00	8,611.52	117.2%
Capital Reserve Fund (CRF)	80,800.18	60,000.00	20,800.18	134.7%
Equip Reserve Fund (ERF)	81,760.18	60,000.00	21,760.18	136.3%
Total Interest Income	221,171.88	170,000.00	51,171.88	130.1%
Miscellaneous Income	49,518.00	10,000.00	39,518.00	495.2%
Tax Turnover	2,685,973.29	2,800,000.00	-114,026.71	95.9%
Total Income	2,956,663.17	2,980,000.00	-23,336.83	99.2%
Expense				
GF				
Mat'ls & Svcs				
Operating Svcs				
Community Relations	11,588.45	14,000.00	-2,411.55	82.8%
Dues - SDAO	2,302.09	2,000.00	302.09	115.1%
Long Term Planning	0.00	10,000.00	-10,000.00	0.0%
Office Expenses & Supplies	0.10			
Operating Supplies	3,528.19	10,000.00	-6,471.81	35.3%
Travel & Conferences	85.00	2,500.00	-2,415.00	3.4%
Total Operating Svcs	17,503.83	38,500.00	-20,996.17	45.5%
Cntrct Svcs				
Audit & Filing Fee	5,850.00	7,000.00	-1,150.00	83.6%
Bookkeeping	3,412.50	7,000.00	-3,587.50	48.8%
Fire Protection(CFD)	2,171,354.22	2,500,000.00	-328,645.78	86.9%
Ins-Liab. & Multi-peril	29,346.00	35,000.00	-5,654.00	83.8%
Legal/Attorney Fees	0.00	12,000.00	-12,000.00	0.0%
Maintenance - General	8,517.01	25,000.00	-16,482.99	34.1%
Maintenance - Vehicles	150.00	40,000.00	-39,850.00	0.4%
Addl Fire Services Personnel	0.00	180,000.00	-180,000.00	0.0%
Misc Contracted Services	21,267.00	20,000.00	1,267.00	106.3%
Tel, Cable & Com Services	5,091.88	15,000.00	-9,908.12	33.9%
Utilities- Elec, Gas & Garbage	14,773.56	20,000.00	-5,226.44	73.9%
Total Cntrct Svcs	2,259,762.17	2,861,000.00	-601,237.83	79.0%
Total Mat'ls & Svcs	2,277,266.00	2,899,500.00	-622,234.00	78.5%
RRV Scholarships	104,811.91	140,000.00	-35,188.09	74.9%
Maint - Physical Plant	0.00	20,000.00	-20,000.00	0.0%
Rural Sign Program	578.00	1,500.00	-922.00	38.5%
Contingency	0.00	75,000.00	-75,000.00	0.0%
Reserved for Future Expenditure	0.00	50,000.00	-50,000.00	0.0%
Transfer to Capital Reserve Fun	50,000.00	50,000.00	0.00	100.0%
Transfer to Eq Reserve Fund	120,000.00	120,000.00	0.00	100.0%
Unappropriated Ending Balance	0.00	154,000.00	-154,000.00	0.0%
Total GF	2,552,655.91	3,510,000.00	-957,344.09	72.7%
Capital Reserve Fund				
Capital Outlay				
Exhaust	28,066.43			
Fridge	2,537.00			
Landscape Project	127,018.41			
Well Project	10,487.53			
Capital Outlay - Other	0.00	2,010,000.00	-2,010,000.00	0.0%
Total Capital Outlay	168,109.37	2,010,000.00	-1,841,890.63	8.4%
Capital Reserve Fund - Other	-50,000.00			
Total Capital Reserve Fund	118,109.37	2,010,000.00	-1,891,890.63	5.9%
Equipment Reserve Fund				
Equipment Outlay				
Brush Rigs	87,456.20			
Equipment Outlay - Other	0.00	2,280,000.00	-2,280,000.00	0.0%
Total Equipment Outlay	87,456.20	2,280,000.00	-2,192,543.80	3.8%
Equipment Reserve Fund - Other	-120,000.00			
Total Equipment Reserve Fund	-32,543.80	2,280,000.00	-2,312,543.80	-1.4%
Total Expense	2,638,221.48	7,800,000.00	-5,161,778.52	33.8%
Net Income	318,441.69	-4,820,000.00	5,138,441.69	-6.6%

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Corvallis Rural Fire Protection District OST Pool account As of May 31, 2026

06/05/26
Cash Basis

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
CRFPD - OST Pool								5,401,585.30
Check	05/01/2026			Service Charge	X		0.05	5,401,585.25
Deposit	05/08/2026			Benton County	X	31,508.46		5,433,093.71
Deposit	05/11/2026			Linn County	X	1,743.29		5,434,837.00
Deposit	05/31/2026			Deposit	X	18,437.47		5,453,274.47
Total CRFPD - OST Pool						51,689.22	0.05	5,453,274.47
TOTAL						51,689.22	0.05	5,453,274.47