

Monthly Treasurer's Report

December 2025

Summary

Ending balance as of end of the month is \$7,708,829.19 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions the month were

- \$14,597.05 received from Oregon Fire Marshall (conflagration reimbursement)
- \$1,500 paid to 2 Potts Painting
- \$10,120.11 to Owen dell & Assoc (Landscaping)

Treasurers Notes

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

- General Fund \$3,564,138
- Capital Fund \$2,096,634
- Equipment Fund \$2,048,057

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.

Early in the New Year the following payments will be made to City of Corvallis:

\$2,171,354.22 – Contractual payment for services
\$25,000 – RRV Stipend contribution for FY 25/26

Please see below further details.

CORVALLIS RURAL FIRE PROTECTION DISTRICT

Corvallis Rural Fire Protection District Monthly Treasurer's Report

Ending December, 2025

1. US Bank beginning balance:	\$	14,490.19	
Credits	\$	50,000.00	ACH transfers from State Pool
	\$	-	Purchase refund
	\$	25.00	Rural Address Sign
	\$	14,572.05	Misc. Deposits
	\$	64,597.05	Total credits
Debits	\$	13,407.35	Checks cleared
	\$	2,281.69	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2)
	\$	517.31	Debit card purchases
	\$	-	Transfer to State Pool
	\$	16,206.35	Total debits
	\$	62,880.89	Checking month-ending balance
2. State Pool Beginning Balance	\$	7,514,005.83	
Credits	\$	42,467.47	Benton County tax & interest turnover
	\$	112,017.57	Linn County tax & interest turnover
	\$	27,457.43	Pool interest
	\$	181,942.47	Total credits
Debits	\$	50,000.00	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	-	Transfer to Benton County
	\$	-	LGIP Fees
	\$	50,000.00	Total debits
	\$	7,645,948.30	Pool month-ending balance
3. All funds balance at month-end	\$	7,708,829.19	

CORVALLIS RURAL FIRE PROTECTION DISTRICT

3:05 PM
01/05/26
Accrual Basis

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

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
General Fund	37,445.73	50,000.00	-12,554.27	74.9%
Capital Reserve Fund (CRF)	45,888.14	60,000.00	-14,111.86	76.5%
Equip Reserve Fund (ERF)	45,596.28	60,000.00	-14,403.72	76.0%
Total Interest Income	128,930.15	170,000.00	-41,069.85	75.8%
Miscellaneous Income	14,747.05	10,000.00	4,747.05	147.5%
Tax Turnover	2,554,534.38	2,800,000.00	-245,465.62	91.2%
Total Income	2,698,211.58	2,980,000.00	-281,788.42	90.5%
Expense				
GF				
Mat'l's & Svcs				
Operating Svcs				
Community Relations	6,334.66	14,000.00	-7,665.34	45.2%
Dues - SDAO	992.00	2,000.00	-1,008.00	49.6%
Long Term Planning	0.00	10,000.00	-10,000.00	0.0%
Operating Supplies	1,856.65	10,000.00	-8,143.35	18.6%
Travel & Conferences	85.00	2,500.00	-2,415.00	3.4%
Total Operating Svcs	9,268.31	38,500.00	-29,231.69	24.1%
Cntrct Svcs				
Audit & Filing Fee	5,500.00	7,000.00	-1,500.00	78.6%
Bookkeeping	1,804.37	7,000.00	-5,195.63	25.8%
Fire Protection(CFD)	0.00	2,500,000.00	-2,500,000.00	0.0%
Ins-Liab. & Multi-peril	0.00	35,000.00	-35,000.00	0.0%
Legal/Attorney Fees	0.00	12,000.00	-12,000.00	0.0%
Maintenance - General	4,971.34	25,000.00	-20,028.66	19.9%
Maintenance - Vehicles	0.00	40,000.00	-40,000.00	0.0%
Addl Fire Services Personnel	0.00	180,000.00	-180,000.00	0.0%
Misc Contracted Services	10,837.74	20,000.00	-9,162.26	54.2%
Tel, Cable & Com Services	2,630.51	15,000.00	-12,369.49	17.5%
Utilities- Elec, Gas & Garbage	6,792.54	20,000.00	-13,207.46	34.0%
Total Cntrct Svcs	32,536.50	2,861,000.00	-2,828,463.50	1.1%
Total Mat'l's & Svcs	41,804.81	2,899,500.00	-2,857,695.19	1.4%
RRV Scholarships	38,410.00	140,000.00	-101,590.00	27.4%
Maint - Physical Plant	0.00	20,000.00	-20,000.00	0.0%
Rural Sign Program	184.00	1,500.00	-1,316.00	12.3%
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	0.00	50,000.00	-50,000.00	0.0%
Transfer to Eq Reserve Fund	0.00	120,000.00	-120,000.00	0.0%
Unappropriated Ending Balance	0.00	154,000.00	-154,000.00	0.0%
Total GF	80,398.81	3,510,000.00	-3,429,601.19	2.3%
Capital Reserve Fund				
Capital Outlay				
Exhaust	28,066.43			
Landscape Project	17,989.91			
Capital Outlay - Other	0.00	2,010,000.00	-2,010,000.00	0.0%
Total Capital Outlay	46,056.34	2,010,000.00	-1,963,943.66	2.3%
Total Capital Reserve Fund	46,056.34	2,010,000.00	-1,963,943.66	2.3%
Equipment Reserve Fund				
Equipment Outlay				
Brush Rigs	87,081.20			
Equipment Outlay - Other	0.00	2,280,000.00	-2,280,000.00	0.0%
Total Equipment Outlay	87,081.20	2,280,000.00	-2,192,918.80	3.8%
Total Equipment Reserve Fund	87,081.20	2,280,000.00	-2,192,918.80	3.8%
Total Expense	213,536.35	7,800,000.00	-7,586,463.65	2.7%
Net Income	<u>2,484,675.23</u>	<u>-4,820,000.00</u>	<u>7,304,675.23</u>	<u>-51.5%</u>

CORVALLIS RURAL FIRE PROTECTION DISTRICT

3:04 PM

Corvallis Rural Fire Protection District

01/05/26

OST Pool account

Cash Basis

As of December 31, 2025

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
CRFPD - OST Pool								
Deposit	12/05/2025			Benton County	X	42,467.47		7,514,005.83
Deposit	12/05/2025			Linn County	X	73,115.64		7,556,473.30
Transfer	12/08/2025			Funds Transfer	X		50,000.00	7,629,588.94
Deposit	12/10/2025			Linn County	X	38,901.93		7,579,588.94
Deposit	12/31/2025			Deposit	X	27,457.43		7,618,490.87
Total CRFPD - OST Pool						181,942.47	50,000.00	7,645,948.30
TOTAL						181,942.47	50,000.00	7,645,948.30