Monthly Treasurer's Report

October 2026

Summary

Ending balances as of end of the month is $4,896,665.51 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions in the month were

- $1,169.63 to NFF for foam for tender
- $2,000 for the Auditor
- $3,755.92 to Honeywell for Tap-out system

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

- General Fund $1,145,133
- Capital Fund $2,086,038
- Equipment Fund $1,665,494

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
Monthly Treasurer's Report

Ending October, 2026

1. US Bank beginning balance:	$	36,651.50	
Credits	$	50,000.00	ACH transfers from State Pool
	$	-	Purchase refund
	$	50.00	Rural Address Sign
	$	25.00	Misc. Deposits
	$	50,075.00	Total credits
Debits	$	8,214.87	Checks cleared
	$	2,522.54	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2), Credit Card
	$	389.74	Debit card purchases
	$	-	Transfer to State Pool
	$	11,127.15	Total debits
	$	**75,599.35**	**Checking month-ending balance**
2. State Pool Beginning Balance	**$**	**4,851,813.87**	
Credits	$	1,843.99	Benton County tax & interest turnover
	$	480.32	Linn County tax & interest turnover
	$	16,927.98	Pool interest
	$	19,252.29	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
	$	**4,821,066.16**	**Pool month-ending balance**
3. All funds balance at month-end	**$**	**4,896,665.51**	

1:31 PM
11/05/26
Accrual Basis

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

	Jul - Oct 26	Budget	$ Over Budget	% of Budget
Income				
Interest Income				
General Fund	15,385.89	50,000.00	-34,614.11	30.8%
Capital Reserve Fund (CRF)	27,994.33	80,000.00	-52,005.67	35.0%
Equip Reserve Fund (ERF)	22,355.64	75,000.00	-52,644.36	29.8%
Total Interest Income	65,735.86	205,000.00	-139,264.14	32.1%
Miscellaneous Income	200.00	20,000.00	-19,800.00	1.0%
Tax Turnover	38,510.67	2,900,000.00	-2,861,489.33	1.3%
Total Income	104,446.53	3,125,000.00	-3,020,553.47	3.3%
Expense				
GF				
Mat'ls & Srvs				
Operating Svcs				
Community Relations	5,565.40	16,000.00	-10,434.60	34.8%
Dues - SDAO	0.00	3,500.00	-3,500.00	0.0%
Long Term Planning	0.00	5,000.00	-5,000.00	0.0%
Operating Supplies	371.19	10,000.00	-9,628.81	3.7%
Travel & Conferences	0.00	2,500.00	-2,500.00	0.0%
Total Operating Svcs	5,936.59	37,000.00	-31,063.41	16.0%
Cntrct Svcs				
Audit & Filing Fee	2,000.00	7,000.00	-5,000.00	28.6%
Bookkeeping	1,257.86	4,500.00	-3,242.14	28.0%
Fire Protection(CFD)	0.00	2,600,000.00	-2,600,000.00	0.0%
Ins-Liab. & Multi-peril	188.00	38,000.00	-37,812.00	0.5%
Legal/Attorney Fees	0.00	12,000.00	-12,000.00	0.0%
Maintenance - General	470.00	30,000.00	-29,530.00	1.6%
Maintenance - Vehicles	0.00	30,000.00	-30,000.00	0.0%
Addl Fire Services Personnel	0.00	170,000.00	-170,000.00	0.0%
Misc Contracted Services	10,932.73	35,000.00	-24,067.27	31.2%
Tel, Cable & Com Services	1,145.20	10,000.00	-8,854.80	11.5%
Utilities- Elec, Gas & Garbage	4,452.40	20,000.00	-15,547.60	22.3%
Total Cntrct Svcs	20,446.19	2,956,500.00	-2,936,053.81	0.7%
Total Mat'ls & Srvs	26,382.78	2,993,500.00	-2,967,117.22	0.9%
RRV Scholarships	7,990.00	160,000.00	-152,010.00	5.0%
Rural Sign Program	570.00	1,500.00	-930.00	38.0%
Contingency	0.00	75,000.00	-75,000.00	0.0%
Reserved for Future Expenditure	0.00	40,000.00	-40,000.00	0.0%
Transfer to Capital Reserve Fun	0.00	150,000.00	-150,000.00	0.0%
Transfer to Eq Reserve Fund	0.00	350,000.00	-350,000.00	0.0%
Unappropriated Ending Balance	0.00	200,000.00	-200,000.00	0.0%

	Jul - Oct 26	Budget	$ Over Budget	% of Budget
Total GF	34,942.78	3,970,000.00	-3,935,057.22	0.9%
Capital Reserve Fund				
Tone Alert System	3,755.92			
Total Capital Reserve Fund	3,755.92			
Equipment Reserve Fund				
Equipment Outlay				
Tender	6,714.65			
Total Equipment Outlay	6,714.65			
Total Equipment Reserve Fund	6,714.65			
Total Expense	45,413.35	3,970,000.00	-3,924,586.65	1.1%
Net Income	**59,033.18**	**-845,000.00**	**904,033.18**	**-7.0%**

1:30 PM
11/05/26
Cash Basis

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

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
CRFPD - OST Pool								4,851,813.87
Deposit	10/05/2026			Linn County	X	480.32		4,852,294.19
Deposit	10/16/2026			Benton County	X	1,843.99		4,854,138.18
Transfer	10/28/2026			Funds Transfer	X		50,000.00	4,804,138.18
Deposit	10/31/2026			Deposit	X	16,927.98		4,821,066.16
Total CRFPD - OST Pool						19,252.29	50,000.00	4,821,066.16
TOTAL						**19,252.29**	**50,000.00**	**4,821,066.16**