

Monthly Treasurer's Report

April 2023

Summary

Ending balance at end of April 2023 was \$5,340,574.82 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions that have occurred during the month were as follows:

- Scholarship payments for \$14,000
- Stability Engineering (Generator project) \$3,574.50

Treasurers Notes

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

- General Fund \$849,213
- Capital Fund \$2,155,419
- Equipment Fund \$2,335,943

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 April 30, 2023

| | | | |
|--|---------------|-------------------------|---|
| 1. US Bank beginning balance: | \$ | 28,287.34 | |
| Credits | \$ | 20,000.00 | ACH transfers from State Pool |
| | \$ | - | Debit card refund |
| | \$ | - | Rural Address Sign |
| | \$ | 20,000.00 | Total credits |
| Debits | \$ | 18,172.71 | Checks cleared |
| | \$ | 1,796.10 | Auto pay – Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2) |
| | \$ | 833.03 | Debit card purchases |
| | \$ | - | Transfer to State Pool |
| | \$ | 20,801.84 | Total debits |
| | \$ | 27,485.50 | Checking month-ending balance |
| 2. State Pool Beginning Balance | \$ | 5,308,618.60 | |
| Credits | \$ | 6,433.36 | Benton County tax & interest turnover |
| | \$ | 1,686.25 | Linn County tax & interest turnover |
| | \$ | 16,351.16 | Pool interest |
| | \$ | 24,470.77 | Total credits |
| Debits | \$ | 20,000.00 | Transfer to US Bank checking |
| | \$ | - | Transfer to City (CFD contract) |
| | \$ | 0.05 | LGP Fees |
| | \$ | 20,000.05 | Total debits |
| | \$ | 5,313,089.32 | Pool month-ending balance |
| 3. All funds balance at month-end | \$ | 5,340,574.82 | |

Respectfully submitted – Tony O'Donahue

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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05/02/23
Accrual Basis

Corvallis Rural Fire Protection District Profit & Loss Budget vs. Actual July 2022 through April 2023

| | Jul '22 - Apr 23 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------|--------------------------|---------------------------|----------------------------|----------------------|
| Income | | | | |
| Interest Income | 123,530.05 | 33,000.00 | 90,530.05 | 374.3% |
| Miscellaneous Income | 1,075.00 | | | |
| Tax Turnover | 2,382,084.62 | 2,550,000.00 | -167,915.38 | 93.4% |
| Total Income | <u>2,506,689.67</u> | <u>2,583,000.00</u> | <u>-76,310.33</u> | <u>97.0%</u> |
| Expense | | | | |
| OST Fees | 0.25 | | | |
| GF | | | | |
| Mat'ls & Srvs | | | | |
| Operating Svcs | | | | |
| Community Relations | 1,647.94 | 2,000.00 | -352.06 | 82.4% |
| Dues - SDAO | 652.36 | 700.00 | -47.64 | 93.2% |
| 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 | 134.99 | 1,000.00 | -865.01 | 13.5% |
| Operating Supplies | 162.36 | 5,000.00 | -4,837.64 | 3.2% |
| Publicity, Advertise & Election | 1,213.44 | 12,000.00 | -10,786.56 | 10.1% |
| Travel & Conferences | 15.00 | 2,000.00 | -1,985.00 | 0.8% |
| Total Operating Svcs | <u>3,884.52</u> | <u>38,300.00</u> | <u>-34,415.48</u> | <u>10.1%</u> |
| Cntrct Svcs | | | | |
| Audit & Filing Fee | 4,450.00 | 5,000.00 | -550.00 | 89.0% |
| Bookkeeping | 2,883.69 | 7,000.00 | -4,116.31 | 41.2% |
| Budget Assistance | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Fire Protection(CFD) | 1,956,825.17 | 2,167,500.00 | -210,674.83 | 90.3% |
| Ins-Liab. & Multi-peril | 18,529.00 | 22,000.00 | -3,471.00 | 84.2% |
| Lawn & Garden Services | 1,506.75 | 3,000.00 | -1,493.25 | 50.2% |
| Legal/Attorney Fees | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| Maintenance - General | 7,201.21 | 25,000.00 | -17,798.79 | 28.8% |
| Maintenance - Vehicles | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| Misc Contracted Services | 2,468.82 | 2,000.00 | 468.82 | 123.4% |
| Tel, Cable & Com Services | 4,099.97 | 8,000.00 | -3,900.03 | 51.2% |
| Utilities- Elec, Gas & Garbage | 11,366.00 | 16,000.00 | -4,634.00 | 71.0% |
| Total Cntrct Svcs | <u>2,009,330.61</u> | <u>2,302,500.00</u> | <u>-293,169.39</u> | <u>87.3%</u> |
| Total Mat'ls & Srvs | <u>2,013,215.13</u> | <u>2,340,800.00</u> | <u>-327,584.87</u> | <u>86.0%</u> |
| RRV Scholarships | 50,310.00 | 120,000.00 | -69,690.00 | 41.9% |
| Maint - Physical Plant | 3,318.95 | 40,000.00 | -36,681.05 | 8.3% |
| Rural Sign Program | 1,052.19 | 1,200.00 | -147.81 | 87.7% |
| 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 | 300,000.00 | 300,000.00 | 0.00 | 100.0% |
| Transfer to Eq Reserve Fund | 400,000.00 | 400,000.00 | 0.00 | 100.0% |
| Unappropriated Ending Balance | 0.00 | 136,000.00 | -136,000.00 | 0.0% |
| Total GF | <u>2,767,896.27</u> | <u>3,560,000.00</u> | <u>-792,103.73</u> | <u>77.7%</u> |
| Capital Reserve Fund | | | | |
| Capital Outlay | -296,425.50 | | | |
| Total Capital Reserve Fund | <u>-296,425.50</u> | | | |
| Equipment Reserve Fund | | | | |
| Capital Outlay | -393,195.46 | | | |
| Total Equipment Reserve Fund | <u>-393,195.46</u> | | | |
| Total Expense | <u>2,078,275.56</u> | <u>3,560,000.00</u> | <u>-1,481,724.44</u> | <u>58.4%</u> |
| Net Income | <u><u>428,414.11</u></u> | <u><u>-977,000.00</u></u> | <u><u>1,405,414.11</u></u> | <u><u>-43.8%</u></u> |

CORVALLIS RURAL FIRE PROTECTION DISTRICT

10:28 AM
05/02/23
Accrual Basis

Corvallis Rural Fire Protection District Profit & Loss July 2022 through April 2023

| | Jul '22 - Apr 23 | Jul '21 - Apr 22 |
|-------------------------------------|---------------------|---------------------|
| Income | | |
| Interest Income | 123,530.05 | 22,090.03 |
| Miscellaneous Income | 1,075.00 | 2,830.07 |
| Tax Turnover | 2,382,084.62 | 2,303,388.02 |
| Total Income | 2,506,689.67 | 2,328,308.12 |
| Expense | | |
| OST Fees | 0.25 | 0.40 |
| GF | | |
| Mat'ls & Srvs | | |
| Operating Svcs | | |
| Community Relations | 1,647.94 | 700.48 |
| Dues - SDAO | 652.36 | 664.31 |
| Fuel (Non-Vehicle) | 58.43 | 148.28 |
| Office Expenses & Supplies | 134.99 | 123.96 |
| Operating Supplies | 162.36 | 939.01 |
| Publicity, Advertise & Election | 1,213.44 | 1,860.34 |
| Travel & Conferences | 15.00 | 111.00 |
| Total Operating Svcs | 3,884.52 | 4,547.38 |
| Cntrct Svcs | | |
| Audit & Filing Fee | 4,450.00 | 3,850.00 |
| Bookkeeping | 2,883.69 | 2,697.58 |
| Fire Protection(CFD) | 1,956,825.17 | 1,879,664.77 |
| Ins-Liab. & Multi-peril | 18,529.00 | 17,239.00 |
| Lawn & Garden Services | 1,506.75 | 1,121.30 |
| Legal/Attorney Fees | 0.00 | 660.00 |
| Maintenance - General | 7,201.21 | 10,456.47 |
| Maintenance - Vehicles | 0.00 | 32,928.58 |
| Misc Contracted Services | 2,468.82 | 2,283.33 |
| Tel, Cable & Com Services | 4,099.97 | 4,319.29 |
| Utilities- Elec, Gas & Garbage | 11,366.00 | 11,247.53 |
| Total Cntrct Svcs | 2,009,330.61 | 1,966,467.85 |
| Total Mat'ls & Srvs | 2,013,215.13 | 1,971,015.23 |
| RRV Scholarships | 50,310.00 | 54,459.02 |
| Maint - Physical Plant | 3,318.95 | 7,462.94 |
| Rural Sign Program | 1,052.19 | 731.05 |
| Transfer to Capital Reserve Fund | 300,000.00 | 100,000.00 |
| Transfer to Eq Reserve Fund | 400,000.00 | 120,000.00 |
| Total GF | 2,767,896.27 | 2,253,668.24 |
| Capital Reserve Fund | | |
| Capital Outlay | -296,425.50 | -73,963.88 |
| Fawnee Cistern Project | 0.00 | 141,297.34 |
| Total Capital Reserve Fund | -296,425.50 | 67,333.46 |
| Equipment Reserve Fund | | |
| Capital Outlay | -393,195.46 | -118,864.57 |
| Total Equipment Reserve Fund | -393,195.46 | -118,864.57 |
| Total Expense | 2,078,275.56 | 2,202,137.53 |
| Net Income | 428,414.11 | 126,170.59 |

10:27 AM
05/02/23
Cash Basis

Corvallis Rural Fire Protection District OST Pool account As of April 30, 2023

| Type | Date | Num | Name | Memo | Clr | Debit | Credit | Balance |
|-------------------------|------------|-----|----------------|------|-----|-------------------------|-------------------------|----------------------------|
| CRFPD - OST Pool | | | | | | | | |
| Check | 04/03/2023 | | Service Charge | | X | | 0.05 | 5,308,618.60 |
| Deposit | 04/07/2023 | | Benton County | | X | 6,433.36 | | 5,308,618.55 |
| Deposit | 04/12/2023 | | Linn County | | X | 1,686.25 | | 5,315,051.91 |
| Transfer | 04/14/2023 | | Funds Transfer | | X | | 20,000.00 | 5,316,738.16 |
| Deposit | 04/30/2023 | | Interest | | X | 16,351.16 | | 5,296,738.16 |
| Total CRFPD - OST Pool | | | | | | <u>24,470.77</u> | <u>20,000.05</u> | <u>5,313,089.32</u> |
| TOTAL | | | | | | <u>24,470.77</u> | <u>20,000.05</u> | <u>5,313,089.32</u> |