

Monthly Treasurer's Report

June 2026

Summary

Ending balances as of end of the month is \$4,995,340.30 and both the US Bank and State Pool Accounts have been reconciled. The above number is derived from the Financial Institution's statements, the actual is \$4,846,004.33 which takes account of payment to the City of Corvallis.

Major transactions in the month were

- \$13,080 to the RRV in scholarship reimbursements
- \$1,599 for a Trash Pump for new Tender
- \$558,125.78 to Benton County as payment for the Tender
- \$149,335.97 to City of Corvallis for contracted Fire services

Treasurers Notes

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

- General Fund \$1,129,754 and the beginning balance for FY 26/27 was \$1,000,000
- Capital Fund \$2,066,400 and the beginning balance for FY 26/27 was \$1,970,000
- Equipment Fund \$1,649,853 and the beginning balance for FY 26/27 was \$1,550,000

In the FY 25/26 the following can be noted

- Tax Revenue was \$2,730,223.76 while the budget value was \$2.8 millions.
- Paid City of Corvallis \$2,320,690.19 for contracted fire services.
- Operating costs (General Fund) were \$234,162.17 of which \$122,521.91 were costs related to RRV's.
- Capital Fund expenditure was \$168,109.37
- Equipment Fund expenditure was \$647,180.98
- CRFPD started FY25/26 with \$5,190,030 in monetary assets and finished with \$4,846,004 (\$344,026 less)

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 June, 2026

1. US Bank beginning balance:	\$	57,984.00	
Credits	\$	-	ACH transfers from State Pool
	\$	-	Purchase refund
	\$	50.00	Rural Address Sign
	\$	-	Misc. Deposits
	\$	50.00	Total credits
Debits	\$	15,804.26	Checks cleared
	\$	2,834.37	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2), Credit Card
	\$	210.72	Debit card purchases
	\$	-	Transfer to State Pool
	\$	18,849.35	Total debits
	\$	39,184.65	Checking month-ending balance
2. State Pool Beginning Balance	\$	5,453,274.47	
Credits	\$	32,467.37	Benton County tax & interest turnover
	\$	11,783.10	Linn County tax & interest turnover
	\$	16,756.49	Pool interest
	\$	61,006.96	Total credits
Debits	\$	-	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	558,125.78	Transfer to Benton County
	\$	-	LGIP Fees
	\$	558,125.78	Total debits
	\$	4,956,155.65	Pool month-ending balance
3. All funds balance at month-end	\$	4,995,340.30	

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Accrual Basis

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
General Fund	62,447.76	50,000.00	12,447.76	124.9%
Capital Reserve Fund (CRF)	87,978.59	60,000.00	27,978.59	146.6%
Equip Reserve Fund (ERF)	87,502.02	60,000.00	27,502.02	145.8%
Total Interest Income	237,928.37	170,000.00	67,928.37	140.0%
Miscellaneous Income	49,568.00	10,000.00	39,568.00	495.7%
Tax Turnover	2,730,223.76	2,800,000.00	-69,776.24	97.5%
Total Income	3,017,720.13	2,980,000.00	37,720.13	101.3%
Expense				
GF				
Mat'l's & Svcs				
Operating Svcs				
Community Relations	12,670.28	14,000.00	-1,329.72	90.5%
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	3,691.85	10,000.00	-6,308.15	36.9%
Travel & Conferences	85.00	2,500.00	-2,415.00	3.4%
Total Operating Svcs	18,749.32	38,500.00	-19,750.68	48.7%
Cntrct Svcs				
Audit & Filing Fee	5,850.00	7,000.00	-1,150.00	83.6%
Bookkeeping	3,698.46	7,000.00	-3,301.54	52.8%
Fire Protection(CFD)	2,320,690.19	2,500,000.00	-179,309.81	92.8%
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	9,759.01	25,000.00	-15,240.99	39.0%
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	22,067.00	20,000.00	2,067.00	110.3%
Tel, Cable & Com Services	5,594.98	15,000.00	-9,405.02	37.3%
Utilities- Elec, Gas & Garbage	15,847.49	20,000.00	-4,152.51	79.2%
Total Cntrct Svcs	2,413,003.13	2,861,000.00	-447,996.87	84.3%
Total Mat'l's & Svcs	2,431,752.45	2,899,500.00	-467,747.55	83.9%
RRV Scholarships	122,521.91	140,000.00	-17,478.09	87.5%
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 Fund	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	2,724,852.36	3,510,000.00	-785,147.64	77.6%
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				
Tender	559,724.78			
Brush Rigs	87,456.20			
Equipment Outlay - Other	0.00	2,280,000.00	-2,280,000.00	0.0%
Total Equipment Outlay	647,180.98	2,280,000.00	-1,632,819.02	28.4%
Equipment Reserve Fund - Other	-120,000.00			
Total Equipment Reserve Fund	527,180.98	2,280,000.00	-1,752,819.02	23.1%
Total Expense	3,370,142.71	7,800,000.00	-4,429,857.29	43.2%
Net Income	-352,422.58	-4,820,000.00	4,467,577.42	7.3%

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Cash Basis

Corvallis Rural Fire Protection District

OST Pool account

As of June 30, 2026

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
CRFPD - OST Pool								
Deposit	06/05/2026			Benton County	X	32,467.37		5,453,274.47
Check	06/09/2026	eft	Benton County	Inv # 5419	X		558,125.78	5,485,741.84
Deposit	06/09/2026			Linn County	X	7,884.42		4,927,616.06
Deposit	06/29/2026			Linn County	X	3,898.68		4,935,500.48
Check	06/30/2026	eft	City Of Corvallis				149,335.97	4,939,399.16
Deposit	06/30/2026			Deposit	X	16,756.49		4,790,063.19
Total CRFPD - OST Pool						61,006.96	707,461.75	4,806,819.68
TOTAL						61,006.96	707,461.75	4,806,819.68