

Monthly Treasurer's Report

November 2022

Summary

Ending balance at end of November 2022 was \$7,030,616.78 and both the US Bank and State Pool Accounts have been reconciled.

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

- Cutaway (mowing) checks totaling \$505.00
- Stutzman (UV Filter Maint.) for \$506.38
- Audit preparation - \$1,500
- \$25 received for Rural address signs

Treasurers Notes

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

- General Fund \$3,290,392
- Capital Fund \$1,829,188
- Equipment Fund \$1,911,035

There are sufficient funds within the General Fund to initiate transfer of monies to the Capital and Equipment Funds as outlined in the 2022-2023 Budget Resolution, and a resolution to do so was passed in the November Board meeting. The transfer of \$400,000 to the Equipment Fund and \$300,000 to the Capital Fund will be initiated in the New Calendar Year.

CRFPD received \$1,890,319.22 from Benton County and \$187,414.76 from Linn County in November, part of the Property Taxes due CRFPD.

The mandated Audit was presented at the November Board meeting and its statements, actions and comments approved by the Board.

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 November, 30 2022

1. US Bank beginning balance:	\$	10,108.83	
Credits	\$	20,000.00	ACH transfers from State Pool
	\$	-	Debit card refund
	\$	25.00	Rural Address Sign
	\$	20,025.00	Total credits
Debits	\$	3,281.91	Checks cleared
	\$	1,356.13	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2)
	\$	395.46	Debit card purchases
	\$	-	Transfer to State Pool
	\$	5,033.50	Total debits
	\$	25,100.33	Checking month-ending balance
2. State Pool Beginning Balance	\$	4,934,631.85	
Credits	\$	1,890,319.22	Benton County tax & interest turnover
	\$	187,414.76	Linn County tax & interest turnover
	\$	13,150.62	Pool interest
	\$	2,090,884.60	Total credits
Debits	\$	20,000.00	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	-	LGIP Fees
	\$	20,000.00	Total debits
	\$	7,005,516.45	Pool month-ending balance
3. All funds balance at month-end	\$	7,030,616.78	

Prepared by: [Name] Date: [Date]

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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12/13/22

Accrual Basis

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

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget
Income				
Interest Income	41,137.66	33,000.00	8,137.66	124.7%
Miscellaneous Income	950.00			
Tax Turnover	2,115,078.77	2,550,000.00	-434,921.23	82.9%
Total Income	2,157,166.43	2,583,000.00	-425,833.57	83.5%
Expense				
GF	0.05			
Mat'ls & Svcs				
Operating Svcs				
Community Relations	614.27	2,000.00	-1,385.73	30.7%
Dues - SDAO	0.00	700.00	-700.00	0.0%
Fuel (Non-Vehicle)	0.00	600.00	-600.00	0.0%
Long Term Planning	0.00	15,000.00	-15,000.00	0.0%
Office Expenses & Supplies	99.99	1,000.00	-900.01	10.0%
Operating Supplies	0.00	5,000.00	-5,000.00	0.0%
Publicity, Advertise & Election	406.65	12,000.00	-11,593.35	3.4%
Travel & Conferences	15.00	2,000.00	-1,985.00	0.8%
Total Operating Svcs	1,135.91	38,300.00	-37,164.09	3.0%
Cntrct Svcs				
Audit & Filing Fee	3,000.00	5,000.00	-2,000.00	60.0%
Bookkeeping	1,398.96	7,000.00	-5,601.04	20.0%
Budget Assistance	0.00	1,000.00	-1,000.00	0.0%
Fire Protection(CFD)	0.00	2,167,500.00	-2,167,500.00	0.0%
Ins-Liab. & Multi-peril	0.00	22,000.00	-22,000.00	0.0%
Lawn & Garden Services	505.00	3,000.00	-2,495.00	16.8%
Legal/Attorney Fees	0.00	6,000.00	-6,000.00	0.0%
Maintenance - General	5,125.57	25,000.00	-19,874.43	20.5%
Maintenance - Vehicles	0.00	40,000.00	-40,000.00	0.0%
Misc Contracted Services	746.82	2,000.00	-1,253.18	37.3%
Tel, Cable & Com Services	2,258.78	8,000.00	-5,741.22	28.2%
Utilities- Elec, Gas & Garbage	3,642.90	16,000.00	-12,357.10	22.8%
Total Cntrct Svcs	16,678.03	2,302,500.00	-2,285,821.97	0.7%
Total Mat'ls & Svcs	17,813.94	2,340,800.00	-2,322,986.06	0.8%
RRV Scholarships	19,550.00	120,000.00	-100,450.00	16.3%
Maint - Physical Plant	0.00	40,000.00	-40,000.00	0.0%
Rural Sign Program	0.00	1,200.00	-1,200.00	0.0%
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	0.00	300,000.00	-300,000.00	0.0%
Transfer to Eq Reserve Fund	0.00	400,000.00	-400,000.00	0.0%
Unappropriated Ending Balance	0.00	136,000.00	-136,000.00	0.0%
Total GF	37,363.94	3,560,000.00	-3,522,636.06	1.0%
Equipment Reserve Fund				
Capital Outlay	6,804.54			
Total Equipment Reserve Fund	6,804.54			
Total Expense	44,168.53	3,560,000.00	-3,515,831.47	1.2%
Net Income	2,112,997.90	-977,000.00	3,089,997.90	-216.3%

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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12/13/22
Accrual Basis

Corvallis Rural Fire Protection District Profit & Loss July through November 2022

	Jul - Nov 22	Jul - Nov 21
Income		
Interest Income	41,137.66	10,951.69
Miscellaneous Income	950.00	2,611.07
Tax Turnover	2,115,078.77	2,152,154.45
Total Income	2,157,166.43	2,165,717.21
Expense		
OST Fees	0.05	0.25
GF		
Mat'l's & Srvs		
Operating Svcs		
Community Relations	614.27	400.24
Dues - SDAO	0.00	664.31
Fuel (Non-Vehicle)	0.00	24.00
Office Expenses & Supplies	99.99	97.88
Operating Supplies	0.00	857.76
Publicity, Advertise & Election	406.65	580.85
Travel & Conferences	15.00	111.00
Total Operating Svcs	1,135.91	2,736.04
Cntrct Svcs		
Audit & Filing Fee	3,000.00	2,000.00
Bookkeeping	1,398.96	1,305.48
Lawn & Garden Services	505.00	131.73
Legal/Attorney Fees	0.00	600.00
Maintenance - General	5,125.57	3,527.32
Misc Contracted Services	746.82	1,154.99
Tel, Cable & Com Services	2,258.78	1,936.33
Utilities- Elec, Gas & Garbage	3,642.90	4,115.49
Total Cntrct Svcs	16,678.03	14,771.34
Total Mat'l's & Srvs	17,813.94	17,507.38
RRV Scholarships	19,550.00	28,269.02
Maint - Physical Plant	0.00	5,242.15
Rural Sign Program	0.00	731.05
Total GF	37,363.94	51,749.60
Capital Reserve Fund		
Fawnee Cistern Project	0.00	93,805.82
Total Capital Reserve Fund	0.00	93,805.82
Equipment Reserve Fund		
Capital Outlay	6,804.54	0.00
Total Equipment Reserve Fund	6,804.54	0.00
Total Expense	44,168.53	145,555.67
Net Income	2,112,997.90	2,020,161.54

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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12/13/22
Cash Basis

Corvallis Rural Fire Protection District OST Pool account As of November 30, 2022

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
CRFPD - OST Pool								4,934,631.85
Transfer	11/04/2022			Funds Transfer	X		20,000.00	4,914,631.85
Deposit	11/04/2022			Benton County	X	388,604.71		5,303,236.56
Deposit	11/08/2022			Linn County	X	22,581.15		5,325,817.71
Deposit	11/10/2022			Benton County	X	201,499.22		5,527,316.93
Deposit	11/15/2022			Linn County	X	19,594.97		5,546,911.90
Deposit	11/18/2022			Benton County	X	783,076.23		6,329,988.13
Deposit	11/18/2022			Linn County	X	145,238.64		6,475,226.77
Deposit	11/25/2022			Benton County	X	517,139.06		6,992,365.83
Deposit	11/30/2022			Interest	X	13,150.62		7,005,516.45
Total CRFPD - OST Pool						2,090,884.60	20,000.00	7,005,516.45
TOTAL						2,090,884.60	20,000.00	7,005,516.45