

## Monthly Treasurer's Report

April 2026

### Summary

Ending balance as of end of the month is \$5,469,417.62 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions the month were

- \$3,300.74 to OCE for open house flyers
- \$33,580 to the RRV in scholarship reimbursements
- \$1,248 to Gaia for 3 months of Landscape maintenance
- \$4,233 to Omid & Swinney for sprinkler system service and maintenance
- \$1,038 to Home Depot for new Fridge

### **Treasurers Notes**

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

- General Fund \$1,220,714
- Capital Fund \$2,052,283
- Equipment Fund \$2,196,420

**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, 2026

<b>1. US Bank beginning balance:</b>	\$	54,699.49	
Credits	\$	60,000.00	ACH transfers from State Pool
	\$	-	Purchase refund
	\$	450.00	Rural Address Sign
	\$	-	Misc. Deposits
	\$	60,450.00	Total credits
Debits	\$	43,386.78	Checks cleared
	\$	2,689.09	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2), Credit Card
	\$	1,241.30	Debit card purchases
	\$	-	Transfer to State Pool
	\$	47,317.17	Total debits
	<b>\$</b>	<b>67,832.32</b>	<b>Checking month-ending balance</b>
 <b>2. State Pool Beginning Balance</b>	 <b>\$</b>	 <b>5,434,499.73</b>	
Credits	\$	7,567.73	Benton County tax & interest turnover
	\$	1,649.20	Linn County tax & interest turnover
	\$	17,868.69	Pool interest
	\$	27,085.62	Total credits
Debits	\$	60,000.00	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	0.05	Transfer to Benton County LGIP Fees
	\$	60,000.05	Total debits
	<b>\$</b>	<b>5,401,585.30</b>	<b>Pool month-ending balance</b>
 <b>3. All funds balance at month-end</b>	 <b>\$</b>	 <b>5,469,417.62</b>	

Respectfully submitted -- Tony O'Donahue

# CORVALLIS RURAL FIRE PROTECTION DISTRICT

3:28 PM  
05/01/26  
Accrual Basis

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

	Jul '25 - Apr 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>Interest Income</b>				
General Fund	54,538.88	50,000.00	4,538.88	109.1%
Capital Reserve Fund (CRF)	73,861.43	60,000.00	13,861.43	123.1%
Equip Reserve Fund (ERF)	74,334.10	60,000.00	14,334.10	123.9%
<b>Total Interest Income</b>	<u>202,734.41</u>	<u>170,000.00</u>	<u>32,734.41</u>	<u>119.3%</u>
<b>Miscellaneous Income</b>	49,215.30	10,000.00	39,215.30	492.2%
<b>Tax Turnover</b>	<u>2,652,721.54</u>	<u>2,800,000.00</u>	<u>-147,278.46</u>	<u>94.7%</u>
<b>Total Income</b>	<u>2,904,671.25</u>	<u>2,980,000.00</u>	<u>-75,328.75</u>	<u>97.5%</u>
<b>Expense</b>				
<b>GF</b>				
<b>Mat'l's &amp; Svcs</b>				
<b>Operating Svcs</b>				
Community Relations	11,204.47	14,000.00	-2,795.53	80.0%
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	0.05			
Operating Supplies	3,388.81	10,000.00	-6,611.19	33.9%
Travel & Conferences	85.00	2,500.00	-2,415.00	3.4%
<b>Total Operating Svcs</b>	<u>16,980.42</u>	<u>38,500.00</u>	<u>-21,519.58</u>	<u>44.1%</u>
<b>Cntrct Svcs</b>				
Audit & Filing Fee	5,850.00	7,000.00	-1,150.00	83.6%
Bookkeeping	3,126.54	7,000.00	-3,873.46	44.7%
Fire Protection(CFD)	2,171,354.22	2,500,000.00	-328,645.78	86.9%
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	6,244.84	25,000.00	-18,755.16	25.0%
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	20,307.63	20,000.00	307.63	101.5%
Tel, Cable & Com Services	5,022.38	15,000.00	-9,977.62	33.5%
Utilities- Elec, Gas & Garbage	13,471.03	20,000.00	-6,528.97	67.4%
<b>Total Cntrct Svcs</b>	<u>2,254,872.64</u>	<u>2,861,000.00</u>	<u>-606,127.36</u>	<u>78.8%</u>
<b>Total Mat'l's &amp; Svcs</b>	<u>2,271,853.06</u>	<u>2,899,500.00</u>	<u>-627,646.94</u>	<u>78.4%</u>
RRV Scholarships	102,311.91	140,000.00	-37,688.09	73.1%
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 Fun	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%
<b>Total GF</b>	<u>2,544,742.97</u>	<u>3,510,000.00</u>	<u>-965,257.03</u>	<u>72.5%</u>
<b>Capital Reserve Fund</b>				
<b>Capital Outlay</b>				
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%
<b>Total Capital Outlay</b>	<u>168,109.37</u>	<u>2,010,000.00</u>	<u>-1,841,890.63</u>	<u>8.4%</u>
Capital Reserve Fund - Other	-50,000.00			
<b>Total Capital Reserve Fund</b>	<u>118,109.37</u>	<u>2,010,000.00</u>	<u>-1,891,890.63</u>	<u>5.9%</u>
<b>Equipment Reserve Fund</b>				
<b>Equipment Outlay</b>				
Brush Rigs	87,456.20			
Equipment Outlay - Other	0.00	2,280,000.00	-2,280,000.00	0.0%
<b>Total Equipment Outlay</b>	<u>87,456.20</u>	<u>2,280,000.00</u>	<u>-2,192,543.80</u>	<u>3.8%</u>
Equipment Reserve Fund - Other	-120,000.00			
<b>Total Equipment Reserve Fund</b>	<u>-32,543.80</u>	<u>2,280,000.00</u>	<u>-2,312,543.80</u>	<u>-1.4%</u>
<b>Total Expense</b>	<u>2,630,308.54</u>	<u>7,800,000.00</u>	<u>-5,169,691.46</u>	<u>33.7%</u>
<b>Net Income</b>	<u><u>274,362.71</u></u>	<u><u>-4,820,000.00</u></u>	<u><u>5,094,362.71</u></u>	<u><u>-5.7%</u></u>

# CORVALLIS RURAL FIRE PROTECTION DISTRICT

3:16 PM

## Corvallis Rural Fire Protection District OST Pool account

05/01/26

As of April 30, 2026

Cash Basis

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
<b>CRFPD - OST Pool</b>								
Check	04/01/2026			Service Charge	X		0.05	5,434,499.73
Deposit	04/08/2026			Linn County	X	1,649.20		5,434,499.68
Deposit	04/10/2026			Benton County	X	7,567.73		5,436,148.88
Transfer	04/28/2026			Funds Transfer	X		60,000.00	5,443,716.61
Deposit	04/30/2026			Deposit	X	17,868.69		5,383,716.61
Total CRFPD - OST Pool						27,085.62	60,000.05	5,401,585.30
<b>TOTAL</b>						<b>27,085.62</b>	<b>60,000.05</b>	<b>5,401,585.30</b>