

Monthly Treasurer's Report

November 2025

Summary

Ending balance as of end of the month is \$7,528,496.02 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions the month were

- \$2,129,218.30 received from Benton County (tax revenue)
- \$254,276.41 received from Linn County (tax revenue)
- \$83,126.20 paid to Benton County for chassis for new Brush Rig
- \$1,310.75 to Hendrix Heating for service and cleaning
-

Treasurers Notes

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

- General Fund \$3,388,275
- Capital Fund \$2,099,252
- Equipment Fund \$2,040,969 - the previous months amount was mis-stated (typo)

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, 2025

1. US Bank beginning balance:	\$	18,734.79	
Credits	\$	-	ACH transfers from State Pool
	\$	-	Purchase refund
	\$	50.00	Rural Address Sign
	\$	-	Misc. Deposits
	\$	50.00	Total credits
Debits	\$	2,152.35	Checks cleared
	\$	1,568.47	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2)
	\$	573.78	Debit card purchases
	\$	-	Transfer to State Pool
	\$	4,294.60	Total debits
	\$	14,490.19	Checking month-ending balance
 2. State Pool Beginning Balance	 \$	 5,191,872.84	
Credits	\$	2,129,218.30	Benton County tax & interest turnover
	\$	254,276.41	Linn County tax & interest turnover
	\$	21,764.48	Pool interest
	\$	2,405,259.19	Total credits
Debits	\$	-	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	83,126.20	Transfer to Benton County
	\$	-	LGIP Fees
	\$	83,126.20	Total debits
	\$	7,514,005.83	Pool month-ending balance
 3. All funds balance at month-end	 \$	 7,528,496.02	

Respectfully submitted -- Tony O'Donahue

CORVALLIS RURAL FIRE PROTECTION DISTRICT

2:37 PM

12/02/25

Accrual Basis

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

	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
General Fund	24,578.30	50,000.00	-25,421.70	49.2%
Capital Reserve Fund (CRF)	38,385.84	60,000.00	-21,614.16	64.0%
Equip Reserve Fund (ERF)	38,508.58	60,000.00	-21,491.42	64.2%
Total Interest Income	101,472.72	170,000.00	-68,527.28	59.7%
Miscellaneous Income				
Tax Turnover	150.00	10,000.00	-9,850.00	1.5%
Total Income	2,501,672.06	2,980,000.00	-478,327.94	83.9%
Expense				
GF				
Mat'ls & Srvs				
Operating Svcs				
Community Relations	6,207.66	14,000.00	-7,792.34	44.3%
Dues - SDAO	0.00	2,000.00	-2,000.00	0.0%
Long Term Planning	0.00	10,000.00	-10,000.00	0.0%
Operating Supplies	1,297.89	10,000.00	-8,702.11	13.0%
Travel & Conferences	85.00	2,500.00	-2,415.00	3.4%
Total Operating Svcs	7,590.55	38,500.00	-30,909.45	19.7%
Cntrct Svcs				
Audit & Filing Fee	3,750.00	7,000.00	-3,250.00	53.6%
Bookkeeping	1,525.63	7,000.00	-5,474.37	21.8%
Fire Protection(CFD)	0.00	2,500,000.00	-2,500,000.00	0.0%
Ins-Liab. & Multi-peril	0.00	35,000.00	-35,000.00	0.0%
Legal/Attorney Fees	0.00	12,000.00	-12,000.00	0.0%
Maintenance - General	3,369.64	25,000.00	-21,630.36	13.5%
Maintenance - Vehicles	0.00	40,000.00	-40,000.00	0.0%
Addtl Fire Services Personnel	0.00	180,000.00	-180,000.00	0.0%
Misc Contracted Services	7,327.74	20,000.00	-12,672.26	36.6%
Tel, Cable & Com Services	2,135.41	15,000.00	-12,864.59	14.2%
Utilities- Elec, Gas & Garbage	5,401.80	20,000.00	-14,598.20	27.0%
Total Cntrct Svcs	23,510.22	2,861,000.00	-2,837,489.78	0.8%
Total Mat'ls & Srvs	31,100.77	2,899,500.00	-2,868,399.23	1.1%
RRV Scholarships	9,200.00	140,000.00	-130,800.00	6.6%
Maint - Physical Plant	0.00	20,000.00	-20,000.00	0.0%
Rural Sign Program	184.00	1,500.00	-1,316.00	12.3%
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	0.00	50,000.00	-50,000.00	0.0%
Transfer to Eq Reserve Fund	0.00	120,000.00	-120,000.00	0.0%
Unappropriated Ending Balance	0.00	154,000.00	-154,000.00	0.0%
Total GF	40,484.77	3,510,000.00	-3,469,515.23	1.2%
Capital Reserve Fund				
Capital Outlay				
Exhaust	28,066.43			
Landscape Project	7,598.55			
Capital Outlay - Other	0.00	2,010,000.00	-2,010,000.00	0.0%
Total Capital Outlay	35,664.98	2,010,000.00	-1,974,335.02	1.8%
Total Capital Reserve Fund	35,664.98	2,010,000.00	-1,974,335.02	1.8%
Equipment Reserve Fund				
Equipment Outlay				
Brush Rigs	87,081.20			
Equipment Outlay - Other	0.00	2,280,000.00	-2,280,000.00	0.0%
Total Equipment Outlay	87,081.20	2,280,000.00	-2,192,918.80	3.8%
Total Equipment Reserve Fund	87,081.20	2,280,000.00	-2,192,918.80	3.8%
Total Expense	163,230.95	7,800,000.00	-7,636,769.05	2.1%
Net Income	2,338,441.11	-4,820,000.00	7,158,441.11	-48.5%

CORVALLIS RURAL FIRE PROTECTION DISTRICT

2:36 PM
12/02/25
Cash Basis

Corvallis Rural Fire Protection District OST Pool account As of November 30, 2025

Type	Date	Num	Name	Memo	Cir	Debit	Credit	Balance
CRFPD - OST Pool								5,191,872.84
Deposit	11/03/2025			Linn County	X	9,674.77		5,201,547.61
Deposit	11/10/2025			Linn County	X	21,492.49		5,223,040.10
Check	11/10/2025		Benton County	Inv # 5257	X		83,126.20	5,139,913.90
Deposit	11/14/2025			Benton County	X	190,441.94		5,330,355.84
Deposit	11/14/2025			Benton County	X	374,501.68		5,704,857.52
Deposit	11/17/2025			Linn County	X	34,527.62		5,739,385.14
Deposit	11/21/2025			Linn County	X	188,581.53		5,927,966.67
Deposit	11/21/2025			Benton County	X	1,083,445.27		7,011,411.94
Deposit	11/26/2025			Benton County	X	480,829.41		7,492,241.35
Deposit	11/30/2025			Deposit	X	21,764.48		7,514,005.83
Total CRFPD - OST Pool						2,405,259.19	83,126.20	7,514,005.83
TOTAL						2,405,259.19	83,126.20	7,514,005.83