

Monthly Treasurer's Report

March 2026

Summary

Ending balance as of end of the month is \$5,489,199.22 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions the month were

- \$66,026 to Gaia for Landscape Project
- \$10,487.53 to Stutzman for new pump

Treasurers Notes

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

- General Fund \$1,253,092
- Capital Fund \$2,046,555
- Equipment Fund \$2,189,553

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 March, 2026

1. US Bank beginning balance:	\$	99,221.77	
Credits	\$	40,000.00	ACH transfers from State Pool
	\$	-	Purchase refund
	\$	25.00	Rural Address Sign
	\$	-	Misc. Deposits
	\$	40,025.00	Total credits
Debits	\$	79,000.68	Checks cleared
	\$	5,033.37	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2), Credit Card
	\$	513.23	Debit card purchases
	\$	-	Transfer to State Pool
	\$	84,547.28	Total debits
	\$	54,699.49	Checking month-ending balance
 2. State Pool Beginning Balance	 \$	 5,407,901.60	
Credits	\$	40,513.53	Benton County tax & interest turnover
	\$	7,645.55	Linn County tax & interest turnover
	\$	18,439.15	Pool interest
	\$	66,598.23	Total credits
Debits	\$	40,000.00	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	0.10	Transfer to Benton County LGIP Fees
	\$	40,000.10	Total debits
	\$	5,434,499.73	Pool month-ending balance
 3. All funds balance at month-end	 \$	 5,489,199.22	

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Accrual Basis

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

	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
General Fund	50,678.75	50,000.00	678.75	101.4%
Capital Reserve Fund (CRF)	67,094.77	60,000.00	7,094.77	111.8%
Equip Reserve Fund (ERF)	67,092.20	60,000.00	7,092.20	111.8%
Total Interest Income	184,865.72	170,000.00	14,865.72	108.7%
Miscellaneous Income	48,765.30	10,000.00	38,765.30	487.7%
Tax Turnover	2,643,504.61	2,800,000.00	-156,495.39	94.4%
Total Income	2,877,135.63	2,980,000.00	-102,864.37	96.5%
Expense				
GF				
Mat'l's & Svcs				
Operating Svcs				
Community Relations	10,812.61	14,000.00	-3,187.39	77.2%
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%
Operating Supplies	2,773.45	10,000.00	-7,226.55	27.7%
Travel & Conferences	85.00	2,500.00	-2,415.00	3.4%
Total Operating Svcs	15,973.15	38,500.00	-22,526.85	41.5%
Cntrct Svcs				
Audit & Filing Fee	5,850.00	7,000.00	-1,150.00	83.6%
Bookkeeping	2,839.10	7,000.00	-4,160.90	40.6%
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%
Add'l Fire Services Personnel	0.00	180,000.00	-180,000.00	0.0%
Misc Contracted Services	14,641.63	20,000.00	-5,358.37	73.2%
Tel, Cable & Com Services	4,736.08	15,000.00	-10,263.92	31.6%
Utilities- Elec, Gas & Garbage	12,030.36	20,000.00	-7,969.64	60.2%
Total Cntrct Svcs	2,247,192.23	2,861,000.00	-613,807.77	78.5%
Total Mat'l's & Svcs	2,263,165.38	2,899,500.00	-636,334.62	78.1%
RRV Scholarships	63,731.91	140,000.00	-76,268.09	45.5%
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 Fun	-50,000.00	50,000.00	-100,000.00	-100.0%
Transfer to Eq Reserve Fund	-120,000.00	120,000.00	-240,000.00	-100.0%
Unappropriated Ending Balance	0.00	154,000.00	-154,000.00	0.0%
Total GF	2,157,475.29	3,510,000.00	-1,352,524.71	61.5%
Capital Reserve Fund				
Capital Outlay				
Exhaust	28,066.43			
Fridge	1,499.00			
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	167,071.37	2,010,000.00	-1,842,928.63	8.3%
Capital Reserve Fund - Other	50,000.00			
Total Capital Reserve Fund	217,071.37	2,010,000.00	-1,792,928.63	10.8%
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%
Equipment Reserve Fund - Other	120,000.00			
Total Equipment Reserve Fund	207,081.20	2,280,000.00	-2,072,918.80	9.1%
Total Expense	2,581,627.86	7,800,000.00	-5,218,372.14	33.1%
Net Income	295,507.77	-4,820,000.00	5,115,507.77	-6.1%

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Corvallis Rural Fire Protection District

OST Pool account

04/03/26

As of March 31, 2026

Cash Basis

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
CRFPD - OST Pool								5,407,901.60
Check	03/02/2026			Service Charge	X		0.10	5,407,901.50
Deposit	03/06/2026			Benton County	X	40,513.53		5,448,415.03
Deposit	03/09/2026			Linn County	X	7,645.55		5,456,060.58
Transfer	03/17/2026			Funds Transfer	X		40,000.00	5,416,060.58
Deposit	03/31/2026			Deposit	X	18,439.15		5,434,499.73
Total CRFPD - OST Pool						66,598.23	40,000.10	5,434,499.73
TOTAL						66,598.23	40,000.10	5,434,499.73