

Monthly Treasurer's Report

September 2026

Summary

Ending balances as of end of the month is \$4,888,465.37 and both the US Bank and State Pool Accounts have been reconciled.

Major transactions in the month were

- \$5,490 to the RRV in scholarship reimbursements
- \$2,924.71 for new equipment for the Tender
- \$3,617 to Wet Coast Energy Systems (Generator)

Treasurers Notes

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

- General Fund \$1,145,134
- Capital Fund \$2,082,495
- Equipment Fund \$1,660,836

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 September, 2026

1. US Bank beginning balance:	\$	52,257.80	
Credits	\$	-	ACH transfers from State Pool
	\$	-	Purchase refund
	\$	50.00	Rural Address Sign
	\$	-	Misc. Deposits
	\$	50.00	Total credits
Debits	\$	11,389.83	Checks cleared
	\$	4,166.51	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2), Credit Card
	\$	99.96	Debit card purchases
	\$	-	Transfer to State Pool
	\$	15,656.30	Total debits
	\$	36,651.50	Checking month-ending balance
 2. State Pool Beginning Balance	 \$	 4,829,759.76	
Credits	\$	4,975.32	Benton County tax & interest turnover
	\$	1,107.36	Linn County tax & interest turnover
	\$	15,971.48	Pool interest
	\$	22,054.16	Total credits
Debits	\$	-	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	-	Transfer to Benton County
	\$	0.05	LGIP Fees
	\$	0.05	Total debits
	\$	4,851,813.87	Pool month-ending balance
 3. All funds balance at month-end	 \$	 4,888,465.37	

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Accrual Basis

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

	Jul - Sep 26	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
General Fund	11,584.40	50,000.00	-38,415.60	23.2%
Capital Reserve Fund (CRF)	20,895.35	80,000.00	-59,304.65	25.9%
Equip Reserve Fund (ERF)	16,528.13	75,000.00	-58,471.87	22.0%
Total Interest Income	48,807.88	205,000.00	-156,192.12	23.8%
Miscellaneous Income	125.00	20,000.00	-19,875.00	0.6%
Tax Turnover	36,186.36	2,900,000.00	-2,863,813.64	1.2%
Total Income	85,119.24	3,125,000.00	-3,039,880.76	2.7%
Expense				
GF				
Mat'ls & Srvs				
Operating Svcs				
Community Relations	5,441.40	16,000.00	-10,558.60	34.0%
Dues - SDAO	0.00	3,500.00	-3,500.00	0.0%
Long Term Planning	0.00	5,000.00	-5,000.00	0.0%
Operating Supplies	243.30	10,000.00	-9,756.70	2.4%
Travel & Conferences	0.00	2,500.00	-2,500.00	0.0%
Total Operating Svcs	5,684.70	37,000.00	-31,315.30	15.4%
Cntrct Svcs				
Audit & Filing Fee	2,000.00	7,000.00	-5,000.00	28.6%
Bookkeeping	968.62	4,500.00	-3,531.38	21.5%
Fire Protection(CFD)	0.00	2,600,000.00	-2,600,000.00	0.0%
Ins-Liab. & Multi-peril	188.00	38,000.00	-37,812.00	0.5%
Legal/Attorney Fees	0.00	12,000.00	-12,000.00	0.0%
Maintenance - General	120.00	30,000.00	-29,880.00	0.4%
Maintenance - Vehicles	0.00	30,000.00	-30,000.00	0.0%
Addl Fire Services Personnel	0.00	170,000.00	-170,000.00	0.0%
Misc Contracted Services	10,095.52	35,000.00	-24,904.48	28.8%
Tel, Cable & Com Services	858.90	10,000.00	-9,141.10	8.6%
Utilities- Elec, Gas & Garbage	3,247.94	20,000.00	-16,752.06	16.2%
Total Cntrct Svcs	17,478.98	2,956,500.00	-2,939,021.02	0.6%
Total Mat'ls & Srvs	23,163.68	2,993,500.00	-2,970,336.32	0.8%
RRV Scholarships	7,990.00	160,000.00	-152,010.00	5.0%
Rural Sign Program	570.00	1,500.00	-930.00	38.0%
Contingency	0.00	75,000.00	-75,000.00	0.0%
Reserved for Future Expenditure	0.00	40,000.00	-40,000.00	0.0%
Transfer to Capital Reserve Fun	0.00	150,000.00	-150,000.00	0.0%
Transfer to Eq Reserve Fund	0.00	350,000.00	-350,000.00	0.0%
Unappropriated Ending Balance	0.00	200,000.00	-200,000.00	0.0%
Total GF	31,723.68	3,970,000.00	-3,938,276.32	0.8%
Equipment Reserve Fund				
Equipment Outlay				
Tender	5,545.02			
Total Equipment Outlay	5,545.02			
Total Equipment Reserve Fund	5,545.02			
Total Expense	37,268.70	3,970,000.00	-3,932,731.30	0.9%
Net Income	47,850.54	-845,000.00	892,850.54	-5.7%

CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Cash Basis

Corvallis Rural Fire Protection District OST Pool account As of September 30, 2026

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
CRFPD - OST Pool								
Check	09/01/2026			Service Charge	X		0.05	4,829,759.76
Deposit	09/11/2026			Benton County	X	4,975.32		4,829,759.71
Deposit	09/11/2026			Linn County	X	1,107.36		4,834,735.03
Deposit	09/30/2026			Deposit	X	15,971.48		4,835,842.39
Total CRFPD - OST Pool						22,054.16	0.05	4,851,813.87
TOTAL						22,054.16	0.05	4,851,813.87