

## Monthly Treasurer's Report

October 2022

### Summary

Ending balance at end of October 2022 was \$4,944,740.68 and both the US Bank and State Pool Accounts have been reconciled.

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

- Scholarship checks totaling \$2,300
- Stutzman (Pumps etc.) for \$1,1616
- Mattress World (replacement for one at Station) for \$1,026
- 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 \$1,211,479
- Capital Fund \$1,825,807
- Equipment Fund \$1,907,454

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. That would require a transfer of \$400,000 to the Equipment Fund and \$300,000 to the Capital Fund.

CRFPD has received Notification of Property Taxes Imposed (4a's) from Benton and Linn Counties. They are from Benton, \$2,130,734.28 and Linn, \$377,122.70. Property taxes imposed due CRFPD is thus \$2,507,856.98. The estimate in the CRFPD budget was \$2,550,000.

**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 October, 31 2022

<b>1. US Bank beginning balance:</b>	\$	19,174.21	
Credits	\$	-	ACH transfers from State Pool
	\$	-	Debit card refund
	\$	25.00	Rural Address Sign
	\$	25.00	Total credits
Debits	\$	6,683.35	Checks cleared
	\$	971.89	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2)
	\$	1,435.14	Debit card purchases
	\$	-	Transfer to State Pool
	\$	9,090.38	Total debits
	<b>\$</b>	<b>10,108.83</b>	<b>Checking month-ending balance</b>
 <b>2. State Pool Beginning Balance</b>	 <b>\$</b>	 <b>4,922,308.85</b>	
Credits	\$	2,940.55	Benton County tax & interest turnover
	\$	585.24	Linn County tax & interest turnover
	\$	8,797.21	Pool interest
	\$	12,323.00	Total credits
Debits	\$	-	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	-	LGIP Fees
	\$	-	Total debits
	<b>\$</b>	<b>4,934,631.85</b>	<b>Pool month-ending balance</b>
 <b>3. All funds balance at month-end</b>	 <b>\$</b>	 <b>4,944,740.68</b>	

# CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Accrual Basis

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

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
Interest Income	27,987.04	33,000.00	-5,012.96	84.8%
Miscellaneous Income	925.00			
Tax Turnover	37,344.79	2,550,000.00	-2,512,655.21	1.5%
<b>Total Income</b>	<b>66,256.83</b>	<b>2,583,000.00</b>	<b>-2,516,743.17</b>	<b>2.6%</b>
<b>Expense</b>				
GF				
OST Fees	0.05			
<b>Mat'ls &amp; Svcs</b>				
Operating Svcs				
Community Relations	414.27	2,000.00	-1,585.73	20.7%
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	259.55	12,000.00	-11,740.45	2.2%
Travel & Conferences	15.00	2,000.00	-1,985.00	0.8%
<b>Total Operating Svcs</b>	<b>788.81</b>	<b>38,300.00</b>	<b>-37,511.19</b>	<b>2.1%</b>
Cntrct Svcs				
Audit & Filing Fee	3,000.00	5,000.00	-2,000.00	60.0%
Bookkeeping	1,134.97	7,000.00	-5,865.03	16.2%
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	4,630.67	25,000.00	-20,369.33	18.5%
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	1,621.85	8,000.00	-6,378.15	20.3%
Utilities- Elec, Gas & Garbage	2,923.70	16,000.00	-13,076.30	18.3%
<b>Total Cntrct Svcs</b>	<b>14,563.01</b>	<b>2,302,500.00</b>	<b>-2,287,936.99</b>	<b>0.6%</b>
<b>Total Mat'ls &amp; Svcs</b>	<b>15,351.82</b>	<b>2,340,800.00</b>	<b>-2,325,448.18</b>	<b>0.7%</b>
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%
<b>Total GF</b>	<b>34,901.82</b>	<b>3,560,000.00</b>	<b>-3,525,098.18</b>	<b>1.0%</b>
<b>Total Expense</b>	<b>34,901.87</b>	<b>3,560,000.00</b>	<b>-3,525,098.13</b>	<b>1.0%</b>
<b>Net Income</b>	<b>31,354.96</b>	<b>-977,000.00</b>	<b>1,008,354.96</b>	<b>-3.2%</b>

# CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Accrual Basis

## Corvallis Rural Fire Protection District Profit & Loss July through October 2022

	Jul - Oct 22	Jul - Oct 21
<b>Income</b>		
Interest Income	27,987.04	8,856.20
Miscellaneous Income	925.00	150.00
Tax Turnover	37,344.79	18,611.31
<b>Total Income</b>	66,256.83	27,617.51
<b>Expense</b>		
OST Fees	0.05	0.25
GF		
Mat'ls & Srvs		
Operating Svcs		
Community Relations	414.27	360.24
Office Expenses & Supplies	99.99	97.88
Operating Supplies	0.00	192.75
Publicity, Advertise & Election	259.55	514.43
Travel & Conferences	15.00	111.00
<b>Total Operating Svcs</b>	788.81	1,276.30
Cntrct Svcs		
Audit & Filing Fee	3,000.00	1,000.00
Bookkeeping	1,134.97	1,056.77
Lawn & Garden Services	505.00	131.73
Legal/Attorney Fees	0.00	510.00
Maintenance - General	4,630.67	3,373.73
Misc Contracted Services	746.82	606.17
Tel, Cable & Com Services	1,621.85	1,586.54
Utilities- Elec, Gas & Garbage	2,923.70	3,149.14
<b>Total Cntrct Svcs</b>	14,563.01	11,414.08
<b>Total Mat'ls &amp; Srvs</b>	15,351.82	12,690.38
RRV Scholarships	19,550.00	28,269.02
Maint - Physical Plant	0.00	5,242.15
Rural Sign Program	0.00	731.05
<b>Total GF</b>	34,901.82	46,932.60
Capital Reserve Fund		
Fawnee Cistern Project	0.00	93,691.82
<b>Total Capital Reserve Fund</b>	0.00	93,691.82
<b>Total Expense</b>	34,901.87	140,624.67
<b>Net Income</b>	31,354.96	-113,007.16

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Cash Basis

## Corvallis Rural Fire Protection District OST Pool account As of October 31, 2022

	Type	Date	Num	Name	Memo	Cir	Debit	Credit	Balance
	CRFPD - OST Pool								4,922,308.85
	Deposit	10/05/2022		Benton County		X	585.24		4,922,894.09
	Deposit	10/07/2022		Linn County		X	2,940.55		4,925,834.64
	Deposit	10/31/2022		Interest		X	8,797.21		4,934,631.85
	Total CRFPD - OST Pool						12,323.00	0.00	4,934,631.85
<b>TOTAL</b>							12,323.00	0.00	4,934,631.85