

## Monthly Treasurer's Report

April 2024

### Summary

Ending balance as of end of April 2024 was \$5,592,094.28 and both the US Bank and State Pool Accounts have been reconciled.

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

- Reimbursements to RRV's of \$8,510

### **Treasurers Notes**

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

- General Fund \$907,953
- Capital Fund \$2,091,195
- Equipment Fund \$2,592,946

We have as of April 1<sup>st</sup>, 2024, transferred \$140,000 to the Equipment Reserve Fund and \$100,000 to the Capital Reserve Fund, from the General Fund.

**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, 2024**

<b>1. US Bank beginning balance:</b>	\$	19,934.85	
Credits	\$	-	ACH transfers from State Pool
	\$	-	Debit card refund
	\$	75.00	Rural Address Sign
	\$	-	Misc. Deposits
	\$	75.00	<b>Total credits</b>
Debits	\$	9,374.57	Checks cleared
	\$	1,646.84	Auto pay -- Comcast (2), NW Nat, Cons Pwr, Republic (2), Century Link (2)
	\$	790.08	Debit card purchases
	\$	-	Transfer to State Pool
	\$	11,811.49	<b>Total debits</b>
	<b>\$</b>	<b>8,198.36</b>	<b>Checking month-ending balance</b>
 <b>2. State Pool Beginning Balance</b>	 <b>\$</b>	 <b>5,551,222.66</b>	
Credits	\$	7,206.26	Benton County tax & interest turnover
	\$	1,776.95	Linn County tax & interest turnover
	\$	23,690.05	Pool interest
	\$	32,673.26	<b>Total credits</b>
Debits	\$	-	Transfer to US Bank checking
	\$	-	Transfer to City (CFD contract)
	\$	-	LGIP Fees
	\$	-	<b>Total debits</b>
	<b>\$</b>	<b>5,583,895.92</b>	<b>Pool month-ending balance</b>
 <b>3. All funds balance at month-end</b>	 <b>\$</b>	 <b>5,592,094.28</b>	

# CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Accrual Basis

## Corvallis Rural Fire Protection District Profit & Loss Budget vs. Actual July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
Interest Income	230,154.59	40,000.00	190,154.59	575.4%
Miscellaneous Income	3,850.00	2,000.00	1,850.00	192.5%
Tax Turnover	2,512,753.46	2,600,000.00	-87,246.54	96.6%
<b>Total Income</b>	<b>2,746,758.05</b>	<b>2,642,000.00</b>	<b>104,758.05</b>	<b>104.0%</b>
<b>Expense</b>				
OST Fees	0.30			
GF				
Mat'ls & Svcs				
Operating Svcs				
Community Relations	2,748.13	4,000.00	-1,251.87	68.7%
Dues - SDAO	0.00	1,000.00	-1,000.00	0.0%
Fuel (Non-Vehicle)	239.84	200.00	39.84	119.9%
Long Term Planning	221.96	15,000.00	-14,778.04	1.5%
Office Expenses & Supplies	105.80	1,000.00	-894.20	10.6%
Operating Supplies	4,700.38	1,500.00	3,200.38	313.4%
Publicity, Advertise & Election	3,358.37	6,000.00	-2,641.63	56.0%
Travel & Conferences	572.45	2,000.00	-1,427.55	28.6%
<b>Total Operating Svcs</b>	<b>11,946.93</b>	<b>30,700.00</b>	<b>-18,753.07</b>	<b>38.9%</b>
Cntrct Svcs				
Audit & Filing Fee	4,451.14	5,000.00	-548.86	89.0%
Bookkeeping	2,821.57	5,000.00	-2,178.43	56.4%
Budget Assistance	0.00	1,000.00	-1,000.00	0.0%
Fire Protection(CFD)	2,060,018.89	2,210,000.00	-149,981.11	93.2%
Ins-Liab. & Multi-peril	22,265.00	24,000.00	-1,735.00	92.8%
Lawn & Garden Services	1,639.30	3,000.00	-1,360.70	54.6%
Legal/Attorney Fees	4,104.00	6,000.00	-1,896.00	68.4%
Maintenance - General	5,380.93	25,000.00	-19,619.07	21.5%
Maintenance - Vehicles	0.00	50,000.00	-50,000.00	0.0%
Addl Fire Services Personnel	0.00	120,000.00	-120,000.00	0.0%
Misc Contracted Services	5,542.28	4,000.00	1,542.28	138.6%
Tel, Cable & Com Services	12,459.12	8,000.00	4,459.12	155.7%
Utilities- Elec, Gas & Garbage	11,440.16	17,000.00	-5,559.84	67.3%
<b>Total Cntrct Svcs</b>	<b>2,130,122.39</b>	<b>2,478,000.00</b>	<b>-347,877.61</b>	<b>86.0%</b>
<b>Total Mat'ls &amp; Svcs</b>	<b>2,142,069.32</b>	<b>2,508,700.00</b>	<b>-366,630.68</b>	<b>85.4%</b>
RRV Scholarships	48,776.68	120,000.00	-71,223.32	40.6%
Maint - Physical Plant	1,721.44	20,000.00	-18,278.56	8.6%
Rural Sign Program	0.00	1,200.00	-1,200.00	0.0%
Capital Outlay	4,417.50			
Contingency	0.00	100,000.00	-100,000.00	0.0%
Reserved for Future Expenditure	0.00	80,000.00	-80,000.00	0.0%
Transfer to Capital Reserve Fun	100,000.00	100,000.00	0.00	100.0%
Transfer to Eq Reserve Fund	140,000.00	140,000.00	0.00	100.0%
Unappropriated Ending Balance	0.00	158,100.00	-158,100.00	0.0%
<b>Total GF</b>	<b>2,436,984.94</b>	<b>3,228,000.00</b>	<b>-791,015.06</b>	<b>75.5%</b>
Capital Reserve Fund				
Capital Outlay	146,558.29			
<b>Total Capital Reserve Fund</b>	<b>146,558.29</b>			
Equipment Reserve Fund				
Capital Outlay	-140,000.00			
<b>Total Equipment Reserve Fund</b>	<b>-140,000.00</b>			
<b>Total Expense</b>	<b>2,443,543.53</b>	<b>3,228,000.00</b>	<b>-784,456.47</b>	<b>75.7%</b>
<b>Net Income</b>	<b>303,214.52</b>	<b>-586,000.00</b>	<b>889,214.52</b>	<b>-51.7%</b>

# CORVALLIS RURAL FIRE PROTECTION DISTRICT

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Accrual Basis

## Corvallis Rural Fire Protection District Profit & Loss July 2023 through April 2024

	Jul '23 - Apr 24	Jul '22 - Apr 23
<b>Income</b>		
Interest Income	230,154.59	123,530.05
Miscellaneous Income	3,850.00	1,075.00
Tax Turnover	2,512,753.46	2,382,084.62
<b>Total Income</b>	<b>2,746,758.05</b>	<b>2,506,689.67</b>
<b>Expense</b>		
OST Fees	0.30	0.25
GF		
<b>Mat'ls &amp; Svcs</b>		
<b>Operating Svcs</b>		
Community Relations	2,748.13	1,647.94
Dues - SDAO	0.00	652.36
Fuel (Non-Vehicle)	239.84	58.43
Long Term Planning	221.96	0.00
Office Expenses & Supplies	105.80	134.99
Operating Supplies	4,700.38	162.36
Publicity, Advertise & Election	3,358.37	1,213.44
Travel & Conferences	572.45	15.00
<b>Total Operating Svcs</b>	<b>11,946.93</b>	<b>3,884.52</b>
<b>Cntrct Svcs</b>		
Audit & Filing Fee	4,451.14	4,450.00
Bookkeeping	2,821.57	2,883.69
Fire Protection(CFD)	2,060,018.89	1,956,825.17
Ins-Liab. & Multi-peril	22,265.00	18,529.00
Lawn & Garden Services	1,639.30	1,506.75
Legal/Attorney Fees	4,104.00	0.00
Maintenance - General	5,380.93	7,201.21
Misc Contracted Services	5,542.28	2,468.82
Tel, Cable & Com Services	12,459.12	4,099.97
Utilities- Elec, Gas & Garbage	11,440.16	11,366.00
<b>Total Cntrct Svcs</b>	<b>2,130,122.39</b>	<b>2,009,330.61</b>
<b>Total Mat'ls &amp; Svcs</b>	<b>2,142,069.32</b>	<b>2,013,215.13</b>
RRV Scholarships	48,776.68	50,310.00
Maint - Physical Plant	1,721.44	3,318.95
Rural Sign Program	0.00	1,052.19
Capital Outlay	4,417.50	0.00
Transfer to Capital Reserve Fun	100,000.00	300,000.00
Transfer to Eq Reserve Fund	140,000.00	400,000.00
<b>Total GF</b>	<b>2,436,984.94</b>	<b>2,767,896.27</b>
<b>Capital Reserve Fund</b>		
Capital Outlay	146,558.29	-296,425.50
<b>Total Capital Reserve Fund</b>	<b>146,558.29</b>	<b>-296,425.50</b>
<b>Equipment Reserve Fund</b>		
Capital Outlay	-140,000.00	-393,195.46
<b>Total Equipment Reserve Fund</b>	<b>-140,000.00</b>	<b>-393,195.46</b>
<b>Total Expense</b>	<b>2,443,543.53</b>	<b>2,078,275.56</b>
<b>Net Income</b>	<b>303,214.52</b>	<b>428,414.11</b>

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Cash Basis

## Corvallis Rural Fire Protection District OST Pool account As of April 30, 2024

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
<b>CRFPD - OST Pool</b>								
Deposit	04/08/2024		Benton County		X	7,206.26		5,551,222.66
Deposit	04/09/2024		Linn County		X	1,776.95		5,558,428.92
Deposit	04/30/2024		Interest		X	23,690.05		5,583,895.92
Total CRFPD - OST Pool						32,673.26	0.00	5,583,895.92
<b>TOTAL</b>						<b>32,673.26</b>	<b>0.00</b>	<b>5,583,895.92</b>