

POLK COUNTY FINANCE REPORT (CASH BASIS)

For the Month Ended September 30, 2025

FUND	ACCT #	BALANCE 9/1/2025	RECEIPTS	TRANSFERS IN	DISBURSEMENTS	TRANSFERS OUT	BALANCE 9/30/2025
General Fund	100	1,893,081.24	4,247,274.75		5,019,465.88		1,120,890.11
Building Inspection	110	155,350.63	102,277.54		127,832.71		129,795.46
P.O.I.N.T.	120	0.00					0.00
C.A.M.I.	140	(20,250.97)	35,109.37		8,825.47		6,032.93
Domestic Mediation	160	83,458.29	123,455.36		2,261.37		204,652.28
Court Security	180	100,054.73	5,517.13		1,438.67		104,133.19
Public Works	210	3,817,583.66	697,292.20		545,521.32		3,969,354.54
Public Land Corner	215	35,426.73	7,020.50		8,403.67		34,043.56
Doaks Ferry Rd/Hwy 22 & 51	216	0.00					0.00
Public Works Complex Construction	219	(1,410.60)	0.00		1,291.67		(2,702.27)
Dog Control	220	(23,025.17)	4,574.10		20,118.12		(38,569.19)
Marine Patrol	225	1,634.22					1,634.22
Law Library	230	(8,299.37)	74,106.95		8,991.57		56,816.01
Health Services	232	1,267,745.76	663,091.28		668,958.47		1,261,878.57
Public Health	235	331,430.19	121,534.89		310,403.11		142,561.97
Behavioral Health	240	7,782,987.47	2,284,551.61		2,900,642.18		7,166,896.90
Juvenile	245	(187,922.89)	276.00		75,103.75		(262,750.64)
Veterans' Services	254	(49,466.20)	580.93		25,662.76		(74,548.03)
Fair	260	(473,150.68)	60,416.85		83,158.79		(495,892.62)
County School	270	0.00	207,130.33		0.00		207,130.33
Economic Development	280	464,527.07	0.00		30,846.45		433,680.62
American Rescue Plan	290	83,251.91	3,291.75		37,517.50		49,026.16
Coordinated Housing	295	481,830.33	0.00		82,574.54		399,255.79
Household Hazardous Waste	300	81,463.56	216.75		2,923.83		78,756.48
Building Improvement	310	69,631.11	901.04		293,417.84		(222,885.69)
Debt Service	410	0.00					0.00
Polk Extension Serv District	500	(7,488.04)	1,489.82		10,032.70		(16,030.92)
Management Services	610	695,060.47	840,200.84		642,517.89		892,743.42
PERS Reserve	615	1,695,555.48	29,920.25		1,666.67		1,723,809.06
Insurance	620	(1,119,469.46)	96,140.23		41,788.82		(1,065,118.05)
TOTAL COUNTY FUNDS		17,149,589.47	9,606,370.47	0.00	10,951,365.75	0.00	15,804,594.19
TRUST FUNDS							
		0.00					0.00
Marriage Trust	A122	780.00	925.00		780.00		925.00
Oregon Land Info System	A125	1,803.73	802.45		0.00		2,606.18
A&T Housing Trust	A127	103,102.67	45,194.70		0.00		148,297.37
POINT Forfeiture Trust	A137	0.00	0.00		0.00		0.00
Comcast Potential Refund Credits	A138	0.00	0.00		0.00		0.00
Miscellaneous Trust	A139	108,335.41	0.00		15,335.41		93,000.00
Sheriff's Sales - RPPS	A140	7,541.91	900.00		0.00		8,441.91
Evidence & Unclaimed (Sheriff)	A141	86,297.96	0.00		0.00		86,297.96
Assessor-MS Fees	A150	165.00	65.00		230.00		0.00
Training	A151	1,393.47	0.00		0.00		1,393.47
Unsegregated Tax	A220	330,562.68	274,410.67		1,082.14	347,824.20	256,067.01
Unsegregated Tax Interest	A221	1,419.00	1,334.92		1,419.00		1,334.92
Assessment & Taxation	A224	76,699.48	21,580.60		9.93		98,270.15
Estimated Collections	A225	136,899.92	35,214.61		0.00		172,114.53
DA Pre-forfeiture Trust	A421	2,175.54					2,175.54
Victim Assistance Fund	A422	44.24					44.24
Forfeiture Dispersal Trust	A432	0.00					0.00
Pre-Forfeiture Trust	A433	1,022.00					1,022.00
Inmate Trust	A437	107,838.30	54,675.75		46,977.13		115,536.92
Sheriff's Trust (Shop with Sheriff)	A450	7,049.36					7,049.36
EM Radio Maintenance Contingency	A455	166,588.39	837.00		0.00		167,425.39
Foreclosure Land Sales	A811	32,731.95	0.00		125.62		32,606.33
No Dept Code (YE Accrual)		0.00					0.00
TOTAL TRUST FUNDS		1,172,451.01	435,940.70	0.00	65,959.23	347,824.20	1,194,608.28

TOTAL COUNTY & TRUST FUNDS		18,322,040.48	10,042,311.17	0.00	11,017,324.98	347,824.20	16,999,202.47
FUND	ACCT #	BALANCE	RECEIPTS	TRANSFERS	DISBURSEMENTS	TRANSFERS	BALANCE
TAX DISTRICTS		9/1/2025		IN		OUT	9/30/2025
Polk County Tax	T101	0.00		48,436.43	48,436.43		0.00
Chemeketa	T111/112	0.00		20,875.52	20,875.52		0.00
Willamette Regional ESD	T121	0.00		6,405.95	6,405.95		0.00
Yamhill ESD	T141	0.00		0.00	0.00		0.00
Linn-Benton ESD	T151	0.00		5.45	5.45		0.00
City of Dallas	T201/204	0.00		16,565.69	16,565.69		0.00
City of Independence	T211/212	0.00		11,013.49	11,013.49		0.00
City of Monmouth	T221	0.00		8,923.51	8,923.51		0.00
City of Falls City	T231/232	0.00		553.69	553.69		0.00
City of Salem	T241	0.00		55,220.17	55,220.17		0.00
City of Willamina	T251	0.00		488.34	488.34		0.00
Amity Fire	T301	0.00		411.57	411.57		0.00
Spring Valley Fire	T311	0.00		217.69	217.69		0.00
Dayton Fire	T321	0.00		137.79	137.79		0.00
Salem Suburban Fire	T331	0.00		1,195.65	1,195.65		0.00
Sheridan Fire	T341	0.00		650.93	650.93		0.00
Polk Fire District #1	T351	0.00		8,987.12	8,987.12		0.00
Southwest Rural Fire	T361	0.00		6,349.35	6,349.35		0.00
West Valley Fire	T371	0.00		1,062.63	1,062.63		0.00
Hoskins Fire	T381	0.00		30.13	30.13		0.00
Dallas Cemetery	T401	0.00		287.93	287.93		0.00
Fircrest Cemetery	T411	0.00		99.05	99.05		0.00
Hilltop Cemetery	T421	0.00		203.56	203.56		0.00
Pedee Cemetery	T431	0.00		19.25	19.25		0.00
Polk Soil & Water Conservation	T505	0.00		997.58	997.58		0.00
Ash Creek Irrigation	T511	0.00		163.51	163.51		0.00
Eola Light	T521	0.00		12.96	12.96		0.00
Fire Patrol	T531/541	0.00		1,513.74	1,513.74		0.00
Mobile Home Ombudsman Fee	T551	0.00		41.18	41.18		0.00
Dallas School Dist #2	T601	0.00		40,360.82	40,360.82		0.00
Central School #13J	T611	0.00		35,338.07	35,338.07		0.00
Sheridan School Dist. #14J	T621	0.00		656.79	656.79		0.00
Perrydale School Dist. #21	T631	0.00		4,778.07	4,778.07		0.00
Philomath School #28J	T641	0.00		151.68	151.68		0.00
Salem School Dist. #24	T651	0.00		61,827.55	61,827.55		0.00
Willamina School #44J	T661	0.00		3,570.86	3,570.86		0.00
Amity School Dist. #45J	T671	0.00		1,594.90	1,594.90		0.00
Falls City School #57	T681	0.00		1,687.41	1,687.41		0.00
Salem Mass Transit	T701	0.00		5,498.37	5,498.37		0.00
Polk Extension Service District	T721	0.00		1,489.82	1,489.82		0.00
TOTAL TAX DISTRICTS		0.00	0.00	347,824.20	347,824.20	0.00	0.00
TOTALS		18,322,040.48	10,042,311.17	347,824.20	11,365,149.18	347,824.20	16,999,202.47

Cash and Investment Report - September 30, 2025

BANK ACCOUNT	BALANCE
Operating Accounts:	
Citizens Bank (1011)	1,067,449.40
Bank of America (payroll) (1010)	
Bank of America	
West Coast Bank	
Sterling Savings Bank	
Investments:	
Local Government Investment Pool (1070)	14,807,385.94
Other Accounts and Cash:	
Local Government Investment Pool-ODOT reserve	
Local Government Investment Pool-PRC Trust (Comcast)	
US Bank - bond account (acct 1029)	(1.20)
Citizens Bank (Inmate account 1025)	115,412.87
Citizens Bank (online tax collection 1028)	77,343.78
Citizens Bank (POINT account 1024)	
Citizens Bank (ADP payroll account 1033)	928,081.68
Cash on Hand (1280)	1,905.00
Petty Cash Funds (1290 & 1291)	1,625.00
TOTAL CASH - September 30, 2025	16,999,202.47