

CFD FINANCIAL REPORT – AUGUST 2025

Cash Flow

During the month of August, the District received \$83,592 in current taxes and \$15,428 in prior year's taxes. These funds were transferred into the Local Government Investment Pool by the Clackamas County Treasurer's Office. Contained in this report is a spreadsheet titled "General Fund – Total Revenue" that compares FY26 revenue to that of the prior two years (FY25 & FY24). Analysis indicates that the amount of General Fund Revenue collected by the end of August is \$455,299. There was also a transfer of \$555,000 from the Apparatus Reserve for FY26 which brings the total amount of General Fund Revenue collected in August to \$1,010,299. The total revenue to date is \$540,283 higher than that of FY25 & \$662,847 higher than that of FY24 during the same period. In addition to the General Fund Revenue, we received \$0 in Bond Tax and Interest Revenue for FY26.

General Fund

Cash Basis Accounting: The District finished the month of August with our Personnel Services category of the General Fund at 17% of our Budget expended at \$1,374,051 which is \$141,250 higher than that of FY25 and \$216,579 higher than FY24. The Material and Services category is 11% of our Budget expended at \$223,349, which is \$34,092 higher than that of FY25 and \$93,759 higher than FY24.

Investment Activity

The Oregon LGIP interest rate remained static at 4.60% by the end of August. As a comparison the table below demonstrates yields for other local government investment pools to date.

State	Previous	Current	State	Previous	Current
Washington (LGIP)	4.39%	4.39%	Alaska (AMLIP)	4.27%	4.26%
Oregon (LGIP)	4.60%	4.60%	Idaho (LGIP)	4.41%	4.34%

Banking Summary

FOR PERIOD ENDING:	08/31/2025	TOTAL BALANCE:
Beginning Checking Balance	08/01/2025	\$ 293,995.64
Current Deposits & Earnings		\$ 664,836.95
0Current Expenses		\$ -699,556.03
ENDING CHECKING BALANCE	08/31/2025	\$ 259,276.56
LGIP APPARATUS RESERVE FUNDS		\$ 1,315,379.00
LGIP PERS RESERVE FUNDS		\$ 0.00
LGIP OPERATING FUNDS		\$ 4,220,230.08
ENDING LGIP GENERAL	08/31/2025	\$ 5,535,609.08
TOTAL AVAILABLE BALANCE	08/31/2025	\$ 5,794,885.64
ENDING RADIO FUND BALANCE	08/31/2025	\$ 6,646.68
ENDING LGIP Future Reserve Account (prior Bond)	08/31/2025	\$ 0.02

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
08/15/2025	\$99,634.96	\$133,633.98	\$233,268.94
08/31/2025	\$105,440.68	\$146,924.10	\$252,364.78
Monthly Life Insurance			\$ 1,142.71
Monthly Medical Insurance			\$ 75,762.00
TOTAL PAYROLL & BENEFITS COSTS for AUGUST 2025			\$ 562,538.43

Ambulance Report

Our FY26 ambulance revenue Budget is \$1,140,000.00 or \$95,000.00 per month. The net ambulance revenue received in the month of August was \$116,489.83. The average monthly ambulance revenue to date is \$109,266.75. Total ambulance revenue received is \$218,533.50 or 19.17% of our Budget.