

# CFD FINANCIAL REPORT – JULY 2025

## **Cash Flow**

During the month of July, the District received \$1,847 in current taxes and \$34,544 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 total amount of General Fund Revenue collected by the end of July is \*\$724,158. The total revenue to date is \$545,008 higher than that of FY25 & \$567,587 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.

*\*Note: \$555,000 of the July revenue was from the Apparatus Reserve Fund transfer.*

## **General Fund**

Cash Basis Accounting: The District finished the month of July with our Personnel Services category of the General Fund at 9.62% of our Budget expended at \*\$800,303 which is \$168,643 higher than that of FY25 and \$289,097 higher than FY24. The Material and Services category is 7.66% of our Budget expended at \$156,150, which is \$60,549 higher than that of FY25 and \$121,599 higher than FY24.

*\*Note: \$169,088 of the July personnel expense was the annual payment for VEBA & Workers Comp.*

## **Investment Activity**

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

State	Previous	Current	State	Previous	Current
Washington (LGIP)	4.37%	4.39%	Alaska (AMLIP)	4.30%	4.27%
Oregon (LGIP)	4.60%	4.60%	Idaho (LGIP)	4.36%	4.41%

## **Banking Summary**

FOR PERIOD ENDING:	07/31/2025	TOTAL BALANCE:
Beginning Checking Balance	07/01/2025	\$ 174,171.79
Current Deposits & Earnings		\$ 1,137,526.01
0Current Expenses		\$ -1,017,702.16
<b>ENDING CHECKING BALANCE</b>	<b>07/31/2025</b>	<b>\$ 293,995.64</b>
LGIP APPARATUS RESERVE FUNDS		\$ 1,315,379.00
LGIP PERS RESERVE FUNDS		\$ 0.00
LGIP OPERATING FUNDS		\$ 4,597,615.16
<b>ENDING LGIP GENERAL</b>	<b>07/31/2025</b>	<b>\$ 5,912,994.16</b>
<b>TOTAL AVAILABLE BALANCE</b>	<b>07/31/2025</b>	<b>\$ 6,206,989.80</b>
ENDING RADIO FUND BALANCE	07/31/2025	\$ 6,646.62
ENDING LGIP Future Reserve Account (prior Bond)	07/31/2025	\$ 0.02

## **Payroll Summary**

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
07/15/2025	\$102,617.83	\$132,709.40	\$235,327.23
07/31/2025	\$109,932.35	\$152,690.57	\$262,622.92
Monthly Life Insurance			\$ 1,355.15
Monthly Medical Insurance			\$ 75,762.00
<b>TOTAL PAYROLL &amp; BENEFITS COSTS for JULY 2025</b>			<b>\$ 575,067.30</b>

## **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 July was \$102,043. The average monthly ambulance revenue to date is \$102,043. Total ambulance revenue received is \$102,043 or 8.95% of our Budget.

## **Fire Inspection Report**

Our FY26 Fire Inspection / Plans Review Budget is \$10,000.00 or \$833.33 per month. The gross revenue received in the month of July was \$0.00. The average monthly Fire Inspection / Plans Review revenue to date is \$0. Total revenue received is \$0 or 0% of our Budget.