CFD FINANCIAL REPORT – OCTOBER 2026

Cash Flow

During the month of October, the District received $1,689 in current taxes and $10,620 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 FY27 revenue to that of the prior two years (FY26 & FY25). Analysis indicates that the amount of General Fund Revenue collected by the end of October is $257,819 which brings the total amount of General Fund Revenue to $1,072,938. The total revenue to date is $237,282 higher than that of FY26 & $213,825 higher than that of FY25 during the same period. In addition to the General Fund Revenue, we received $7,274 in Bond Tax and Interest Revenue.

General Fund

Cash Basis Accounting: The District finished the month of October with our Personnel Services category of the General Fund at 33% of our Budget expended at $3,027,441 which is $486,057 higher than that of FY26 and $757,011 higher than FY25. The Material and Services category is 26% of our Budget expended at $551,118, which is $120,480 higher than FY26 and $126,086 higher than FY25.

Investment Activity

The Oregon LGIP interest rate saw an increase to 4.12% by the end of October. As a comparison the table below demonstrates yields for other local government investment pools to date.

State	Previous	Current	State	Previous	Current
Washington (LGIP)	3.74%	3.82%	**Alaska (AMLIP)**	3.81%	4.08%
Oregon (LGIP)	4.02%	4.12%	**Idaho (LGIP)**	3.91%	4.00%

Banking Summary

FOR PERIOD ENDING:	10/31/2026	TOTAL BALANCE:
Beginning Checking Balance	10/01/2026	$ 477,113.22
Current Deposits & Earnings		$ 676,197.69
Current Expenses		$ -726,658.92
ENDING CHECKING BALANCE	**09/01/2026**	**$ 426,651.99**
LGIP APPARATUS RESERVE FUNDS		$ 1,815,379.00
LGIP PERS RESERVE FUNDS		$ 0.00
LGIP OPERATING FUNDS		$ 3,455,154.15
ENDING LGIP GENERAL	**09/01/2026**	**$ 5,270,533.15**
TOTAL AVAILABLE BALANCE	09/30/2026	**$ 5,697,185.14**
ENDING RADIO FUND BALANCE	**09/30/2026**	**$ 6,867.448**
ENDING LGIP Future Reserve Account (prior Bond)	**09/30/2026**	**$ 0.02**

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
10/15/2026	$111,690.99	$148,332.40	$260,023.39
10/31/2026	$108,889.17	$154,878.12	$263,767.29
Monthly Life Insurance			$ 1,543.59
Monthly Medical Insurance			$ 93,056.00
TOTAL PAYROLL & BENEFITS COSTS for OCTOBER 2026			**$ 618,390.27**

Ambulance Report

Our FY27 ambulance revenue Budget is $1,200,000.00 or $100,000.00 per month. The net ambulance revenue received in the month of October was $162,002.53 The average monthly ambulance revenue to date is $128,375. Total ambulance revenue received is $513,501 or 42.79% of our Budget.