

CFD FINANCIAL REPORT – FEBRUARY 2026

Cash Flow

During the month of February, the District received \$58,674 in current taxes and \$4,007 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 February is \$8,798,783. There was also a transfer of \$555,000 from the Apparatus Reserve for FY26 which brings the total amount of General Fund Revenue collected by February to \$9,353,783. The total revenue to date is \$1,015,970 higher than that of FY25 & \$1,199,762 higher than that of FY24 during the same period. In addition to the General Fund Revenue, we received \$573,345 in Bond Tax and Interest Revenue.

General Fund

Cash Basis Accounting: The District finished the month of February with our Personnel Services category of the General Fund at 58% of our Budget expended at \$4,851,013 which is \$250,072 higher than that of FY25 and \$904,342 higher than FY24. The Material and Services category is 61% of our Budget expended at \$1,239,462, which is \$91,790 higher than that of FY25 and \$135,992 higher than FY24.

Investment Activity

The Oregon LGIP interest rate decreased to 4.04% by the end of February. As a comparison the table below demonstrates yields for other local government investment pools to date.

| State | Previous | Current | State | Previous | Current |
|-------------------|----------|---------|----------------|----------|---------|
| Washington (LGIP) | 3.78% | 3.74% | Alaska (AMLIP) | 3.59% | 3.58% |
| Oregon (LGIP) | 4.16% | 4.04% | Idaho (LGIP) | 3.81% | 3.80% |

Banking Summary

| FOR PERIOD ENDING: | 02/28/2026 | TOTAL BALANCE: |
|--|-------------------|-------------------------|
| Beginning Checking Balance | 02/01/2026 | \$ 423,533.97 |
| Current Deposits & Earnings | | \$ 422,391.74 |
| 0Current Expenses | | \$ -693,129.16 |
| ENDING CHECKING BALANCE | 02/28/2026 | \$ 423,533.97 |
| LGIP APPARATUS RESERVE FUNDS | | \$ 1,315,379.00 |
| LGIP PERS RESERVE FUNDS | | \$ 0.00 |
| LGIP OPERATING FUNDS | | \$ 8,838,864.44 |
| ENDING LGIP GENERAL | 02/28/2026 | \$ 10,154,243.44 |
| TOTAL AVAILABLE BALANCE | 02/28/2026 | \$ 10,577,777.41 |
| ENDING RADIO FUND BALANCE | 02/28/2026 | \$ 6,867.02 |
| ENDING LGIP Future Reserve Account (prior Bond) | 02/28/2026 | \$ 0.02 |

Payroll Summary

| Date: | Net Pay: | Benefits & Deductions: | Total Payroll: |
|---|--------------|------------------------|----------------------|
| 02/15/2025 | \$106,353.67 | \$144,763.93 | \$251,117.60 |
| 02/28/2026 | \$ 92,986.00 | \$137,057.75 | \$232,043.75 |
| Monthly Life Insurance | | | \$ 1,487.21 |
| Monthly Medical Insurance | | | \$ 86,986.00 |
| TOTAL PAYROLL & BENEFITS COSTS for FEBRUARY 2026 | | | \$ 571,634.56 |

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 January was \$68,833.18. The average monthly ambulance revenue to date is \$116,709.19. Total ambulance revenue received is \$933,673.50 or 81.90% of our Budget.