

CFD FINANCIAL REPORT – SEPTEMBER 2026

Cash Flow

During the month of September, the District received \$78,143 in current taxes and \$19,593 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 September is \$451,526 which brings the total amount of General Fund Revenue to \$815,119. The total revenue to date is \$212,601 higher than that of FY26 & \$158,699 higher than that of FY25 during the same period. In addition to the General Fund Revenue, we received \$6,462 in Bond Tax and Interest Revenue.

General Fund

Cash Basis Accounting: The District finished the month of September with our Personnel Services category of the General Fund at 26% of our Budget expended at \$2,399,277 which is \$475,517 higher than that of FY26 and \$646,276 higher than FY25. The Material and Services category is 21% of our Budget expended at \$448,454, which is \$117,118 higher than FY26 and \$130,324 higher than FY25.

Investment Activity

The Oregon LGIP interest rate remained static at 4.02% by the end of September. As a comparison the table below demonstrates yields for other local government investment pools to date.

State	Previous	Current	State	Previous	Current
Washington (LGIP)	3.69%	3.74%	Alaska (AMLIP)	3.62%	3.81%
Oregon (LGIP)	4.00%	4.02%	Idaho (LGIP)	3.83%	3.91%

Banking Summary

FOR PERIOD ENDING:	09/30/2026	TOTAL BALANCE:
Beginning Checking Balance	09/01/2026	\$ 521,073.46
Current Deposits & Earnings		\$ 733,882.49
Current Expenses		\$ -777,842.73
ENDING CHECKING BALANCE	09/01/2026	\$ 477,113.22
LGIP APPARATUS RESERVE FUNDS		\$ 1,815,379.00
LGIP PERS RESERVE FUNDS		\$ 0.00
LGIP OPERATING FUNDS		\$ 3,872,720.17
ENDING LGIP GENERAL	09/01/2026	\$ 5,688,099.17
TOTAL AVAILABLE BALANCE	09/30/2026	\$ 6,165,212.39
ENDING RADIO FUND BALANCE	09/30/2026	\$ 6,867.42
ENDING LGIP Future Reserve Account (prior Bond)	09/30/2026	\$ 0.02

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
09/15/2026	\$115,562.22	\$146,234.37	\$261,796.59
09/30/2026	\$102,786.24	\$147,484.26	\$250,270.50
Monthly Life Insurance			\$ 1,510.85
Monthly Medical Insurance			\$ 93,056.00
TOTAL PAYROLL & BENEFITS COSTS for SEPTEMBER 2026			\$ 606,633.94

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 September was \$108,817 The average monthly ambulance revenue to date is \$117,166. Total ambulance revenue received is \$351,498 or 29% of our Budget.