

CFD FINANCIAL REPORT - SEPTEMBER 2025

Cash Flow

During the month of September, the District received \$1,342 in current taxes and \$13,666 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 September is \$602,298. 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 September to \$1,157,298. The total revenue to date is \$500,877 higher than that of FY25 & \$710,837 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 September with our Personnel Services category of the General Fund at 23% of our Budget expended at \$1,923,760 which is \$170,758 higher than that of FY25 and \$220,883 higher than FY24. The Material and Services category is 16% of our Budget expended at \$331,202, which is \$13,072 higher than that of FY25 and \$60,572 higher than FY24.

Investment Activity

The Oregon LGIP interest rate remained static at 4.60% 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)	4.39%	4.29%	Alaska (AMLIP)	4.26%	4.05%
Oregon (LGIP)	4.60%	4.60%	Idaho (LGIP)	4.34%	4.31%

Banking Summary

FOR PERIOD ENDING:	09/30/2025	TOTAL BALANCE:
Beginning Checking Balance	09/01/2025	\$ 259,276.56
Current Deposits & Earnings		\$ 661,835.82
0Current Expenses		\$ -642,858.13
ENDING CHECKING BALANCE	09/30/2025	\$ 278,254.25
LGIP APPARATUS RESERVE FUNDS		\$ 1,315,379.00
LGIP PERS RESERVE FUNDS		\$ 0.00
LGIP OPERATING FUNDS		\$ 3,706,553.91
ENDING LGIP GENERAL	09/30/2025	\$ 5,021,932.91
TOTAL AVAILABLE BALANCE	09/30/2025	\$ 5,300,187.16
ENDING RADIO FUND BALANCE	09/30/2025	\$ 6,646.74
ENDING LGIP Future Reserve Account (prior Bond)	09/30/2025	\$ 0.02

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
09/15/2025	\$100,362.82	\$135,109.30	\$235,472.12
09/30/2025	\$97,527.44	\$137,963.59	\$235,491.03
Monthly Life Insurance			\$ 1,249.71
Monthly Medical Insurance			\$ 75,762.00
TOTAL PAYROLL & BENEFITS COSTS for SEPTEMBER 2025			\$ 547,974.86

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 September was \$92,699.11. The average monthly ambulance revenue to date is \$103,744.21. Total ambulance revenue received is \$311,232.61 or 27.30% of our Budget.