

CFD FINANCIAL REPORT - DECEMBER 2025

Cash Flow

During the month of December, the District received \$622,605 in current taxes and \$2,280 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 December is \$8,356,365. 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 December to \$8,911,365. The total revenue to date is \$1,105,449 higher than that of FY25 & \$1,256,581 higher than that of FY24 during the same period. In addition to the General Fund Revenue, we received \$557,130 in Bond Tax and Interest Revenue.

General Fund

Cash Basis Accounting: The District finished the month of December with our Personnel Services category of the General Fund at 45% of our Budget expended at \$3,747,831 which is \$397,661 higher than that of FY25 and \$634,733 higher than FY24. The Material and Services category is 34% of our Budget expended at \$685,152, which is \$122,081 higher than that of FY25 and \$67,828 higher than FY24.

Investment Activity

The Oregon LGIP interest rate decreased to 4.25% by the end of December. As a comparison the table below demonstrates yields for other local government investment pools to date.

State	Previous	Current	State	Previous	Current
Washington (LGIP)	4.02%	3.85%	Alaska (AMLIP)	3.81%	3.59%
Oregon (LGIP)	4.43%	4.25%	Idaho (LGIP)	4.11%	3.92%

Banking Summary

FOR PERIOD ENDING:	12/31/2025	TOTAL BALANCE:
Beginning Checking Balance	12/01/2025	\$ 398,963.61
Current Deposits & Earnings		\$ 662,869.21
0Current Expenses		\$ -850,149.97
ENDING CHECKING BALANCE	12/31/2025	\$ 211,682.85
LGIP APPARATUS RESERVE FUNDS		\$ 1,315,379.00
LGIP PERS RESERVE FUNDS		\$ 0.00
LGIP OPERATING FUNDS		\$ 9,896,236.93
ENDING LGIP GENERAL	12/31/2025	\$ 11,211,615.93
TOTAL AVAILABLE BALANCE	12/31/2025	\$ 11,423,298.78
ENDING RADIO FUND BALANCE	12/31/2025	\$ 6,866.91
ENDING LGIP Future Reserve Account (prior Bond)	12/31/2025	\$ 0.02

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
12/15/2025	\$108,445.30	\$143,535.26	\$251,980.56
12/31/2025	\$ 94,095.10	\$134,559.70	\$228,654.80
Monthly Life Insurance			\$ 1,239.38
Monthly Medical Insurance			\$ 98,210.00
TOTAL PAYROLL & BENEFITS COSTS for DECEMBER 2025			\$ 580,084.74

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 December was \$169,830.98. The average monthly ambulance revenue to date is \$129,464.95. Total ambulance revenue received is \$776,789.66 or 68.14% of our Budget.