

CFD FINANCIAL REPORT – NOVEMBER 2022

Cash Flow

During the month of November, the District received \$3,795,459 in current taxes and \$3,935 in prior year's taxes. These funds were transferred into 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 FY23 revenue to that of the prior two years (FY21 & FY22). Analysis indicates that the total amount of General Fund Revenue collected at the end of November is \$4,492,736 (73% of our General Budget) The FY23 total revenue to date is \$500,209 lower than that of FY22 & \$378,715 higher than that of FY21 during the same period. In addition to the General Fund Revenue, we have received \$425,669 in Bond Tax and Interest Revenue in FY23

General Fund

Cash Basis Accounting: The District finished the month of November with our Personnel Services category of the General Fund at 41% of our Budget expended at \$2,388,392 which is \$267,524 higher than that of FY22 and \$446,022 higher than that of FY21. The Material and Services category is at 29% of our General Budget expended at \$385,989 which is \$73,884 lower than that of FY22 and \$4,118 higher than FY21.

Investment Activity

The Oregon LGIP interest rate increased to 2.68% by the end of November. As a comparison the table below demonstrates yields for other local government investment pools to date.

State	Previous	Current	State	Previous	Current
Washington (LGIP)	3.23%	3.86%	Alaska (AMLIP)	3.53%	3.72%
Oregon (LGIP)	2.10%	2.68%	Idaho (LGIP)	2.54%	2.82%

Banking Summary

FOR PERIOD ENDING:	11/30/2022	TOTAL BALANCE:
Beginning Checking Balance	11/01/2022	\$ 128,698.16
Current Deposits & Earnings		\$ 729,827.92
Current Expenses		\$ -493,958.57
ENDING CHECKING BALANCE	11/30/2022	\$ 364,567.51
LGIP APPARATUS RESERVE FUNDS		\$ 839,379.00
LGIP PERS RESERVE FUNDS		\$ 45,000.00
LGIP OPERATING FUNDS		\$ 5,080,346.48
ENDING LGIP GENERAL	11/30/2022	\$ 5,964,725.48
TOTAL AVAILABLE BALANCE	11/30/2022	\$ 6,329,292.99
ENDING RADIO FUND BALANCE	11/30/2022	\$ 11,598.62
Beginning LGIP BOND Account	11/01/2022	\$ 266,581.16
Current Deposits & Earnings (Interest & Tax revenue)		\$ 586.11
Current Expenses (Transfer Fee)		\$ -0.00
ENDING LGIP BOND Account	11/30/2022	\$ 267,167.27

*Total interest earned in the LGIP BOND to date is \$191,356.21
FY23 interest earned in the LGIP BOND is \$2,345.37*

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
11/15/2022	\$ 86,751.40	\$103,565.97	\$ 190,317.37
11/30/2022	\$ 74,299.53	\$ 88,441.60	\$ 162,741.13
Monthly Life Insurance			\$ 814.42
Monthly Medical Insurance			\$ 55,752.00
TOTAL PAYROLL & BENEFITS COSTS for NOVEMBER 2022			\$ 409,624.92

Ambulance Report

Our FY23 ambulance revenue Budget is \$960,000.00 or \$80,000 per month. The net ambulance revenue received in the month of November was \$106,459.60 The average monthly ambulance revenue to date is \$98,618.1376 Total ambulance revenue received is \$493,090.64 or 51.36% of our Budget.