

CFD FINANCIAL REPORT – April 2023

Cash Flow

During the month of April, the District received \$33,803 in current taxes and \$2,585 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 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 April is \$6,933,378 (112% of our General Budget) The FY23 total revenue to date is \$50,977 lower than that of FY22 (in part to the interfund transfer from the apparatus reserve in FY22) & \$1,087,653 higher than that of FY21 during the same period. In addition to the General Fund Revenue, we have received \$569,143 in Bond Tax and Interest Revenue in FY23

General Fund

Cash Basis Accounting: The District finished the month of April with our Personnel Services category of the General Fund at 77.5% of our Budget expended at \$4,472,198 which is \$424,376 higher than that of FY22 and \$781,773 higher than that of FY21. The Material and Services category is at 88% of our General Budget expended at \$1,191,322 which is \$37,480 higher than that of FY22 and \$160,149 higher than FY21.

Investment Activity

The Oregon LGIP interest rate remained static at 3.75% by the end of April. As a comparison the table below demonstrates yields for other local government investment pools to date.

State	Previous	Current	State	Previous	Current
Washington (LGIP)	4.76%	4.94%	Alaska (AMLIP)	4.59%	4.82%
Oregon (LGIP)	3.75%	3.75%	Idaho (LGIP)	4.33%	4.54%

Banking Summary

FOR PERIOD ENDING:	04/30/2023	TOTAL BALANCE:
Beginning Checking Balance	04/01/2023	\$ 221,255.11
Current Deposits & Earnings		\$ 512,207.74
Current Expenses		\$ -505,185.06
ENDING CHECKING BALANCE	04/30/2023	\$ 228,277.79
LGIP APPARATUS RESERVE FUNDS		\$ 839,379.00
LGIP PERS RESERVE FUNDS		\$ 45,000.00
LGIP OPERATING FUNDS		\$ 4,431,640.08
ENDING LGIP GENERAL	04/30/2023	\$ 5,316,019.08
TOTAL AVAILABLE BALANCE	04/30/2023	\$ 5,544,296.87
ENDING RADIO FUND BALANCE	04/30/2023	\$ 50,159.00
Beginning LGIP BOND Account	04/01/2023	\$ 5,920.84
Current Deposits & Earnings (Interest & Tax revenue)		18.25
Current Expenses (Transfer Fee)		\$
ENDING LGIP BOND Account	04/30/2023	\$ 5,939.09

*Total interest earned in the LGIP BOND to date is \$192,184.08.
FY23 interest earned in the LGIP BOND is \$3,173.24*

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
04/15/2023	\$ 93,017.05	\$112,492.90	\$ 205,509.95
04/30/2023	\$ 85,449.54	\$106,647.91	\$ 192,097.45
Monthly Life Insurance			\$ 1,083.97
Monthly Medical Insurance			\$ 55,752.00
TOTAL PAYROLL & BENEFITS COSTS for APRIL 2023			\$ 454,443.37

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 April was \$112,007. The average monthly ambulance revenue to date is \$97,911 Total ambulance revenue received is \$979,117 or 102% of our Budget.