

CFD FINANCIAL REPORT – NOVEMBER 2024

Cash Flow

During the month of November, the District received \$6,201,348 in current taxes and \$12,886 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 FY25 revenue to that of the prior two years (FY23 & FY24). Analysis indicates that the total amount of General Fund Revenue collected by the end of November is \$7,231,341 (86% of our General Budget) The FY25 total revenue to date is \$1,272,644 higher than that of FY24 & \$2,418,975 higher than that of FY23 during the same period In addition to the General Fund Revenue, we have received \$533,363 in Bond Tax and Interest Revenue in FY25.

General Fund

Cash Basis Accounting: The District finished the month of November with our Personnel Services category of the General Fund at 36% of our Budget expended at \$2,831,087 which is \$256,390 higher than that of FY24 and \$442,695 higher than that of FY23. The Material and Services category is 28% of our General Budget expended at \$495,004 which is \$145,985 higher than that of FY24 and \$143,245 higher than FY23.

Investment Activity

The Oregon LGIP interest rate dropped to 4.99% 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)	4.93%	4.72%	Alaska (AMLIP)	4.66%	4.54%
Oregon (LGIP)	5.11%	4.99%	Idaho (LGIP)	5.00%	4.86%

Banking Summary

FOR PERIOD ENDING:	11/30/2024	TOTAL BALANCE:
Beginning Checking Balance	11/01/2024	\$ 305,331.49
Current Deposits & Earnings		\$ 935,344.98
0Current Expenses		\$ -702,007.08
ENDING CHECKING BALANCE	11/30/2024	\$ 538,669.39
LGIP APPARATUS RESERVE FUNDS		\$ 1,475,379.00
LGIP PERS RESERVE FUNDS		\$ 45,000.00
LGIP OPERATING FUNDS		\$ 8,161,497.51
ENDING LGIP GENERAL	11/30/2024	\$ 9,681,876.51
TOTAL AVAILABLE BALANCE	11/30/2024	\$ 10,220,545.90
ENDING RADIO FUND BALANCE	11/30/2024	\$ 6,646.18
ENDING LGIP Future Reserve Account (prior Bond)	11/30/2024	\$ 10.23

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
11/15/2024	\$105,694.27	\$127,642.51	\$233,336.78
11/30/2024	\$108,108.83	\$148,245.94	\$256,364.77
Monthly Life Insurance			\$ 1,136.14
Monthly Medical Insurance			\$ 71,064.00
TOTAL PAYROLL & BENEFITS COSTS for NOVEMBER 2024			\$ 561,901.69

Ambulance Report

Our FY25 ambulance revenue Budget is \$1,056,000.00 or \$88,000.00 per month. The net ambulance revenue received in the month of November was \$123,788.12. The average monthly ambulance revenue to date is \$110,983.60. Total ambulance revenue received is \$554,918.02 or 52.55% of our Budget.

Fire Inspection Report

Our FY25 Fire Inspection / Plans Review Budget is \$10,000.00 or \$833.33 per month. The gross revenue received in the month of November was \$100.00. The average monthly Fire Inspection / Plans Review revenue to date is \$4,763.87. Total revenue received is \$23,819.36 or 238% of our Budget.