

CFD FINANCIAL REPORT – DECEMBER 2024

Cash Flow

During the month of December, the District received \$362,056.43 in current taxes and \$965.31 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 December is \$7,805,916 (93% of our General Budget) The FY25 total revenue to date is \$151,132 higher than that of FY24 & \$2,048,936 higher than that of FY23 during the same period In addition to the General Fund Revenue, we have received \$543,363 in Bond Tax and Interest Revenue in FY25.

General Fund

Cash Basis Accounting: The District finished the month of December with our Personnel Services category of the General Fund at 43% of our Budget expended at \$3,348,206 which is \$235,108 higher than that of FY24 and \$630,152 higher than that of FY23. The Material and Services category is 32% of our General Budget expended at \$563,071 which is \$54,253 lower than that of FY24 and \$62,352 lower than FY23.

Investment Activity

The Oregon LGIP interest rate dropped to 4.85% 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)	4.72%	4.60%	Alaska (AMLIP)	4.54%	4.28%
Oregon (LGIP)	4.99%	4.85%	Idaho (LGIP)	4.86%	4.71%

Banking Summary

FOR PERIOD ENDING:	12/31/2024	TOTAL BALANCE:
Beginning Checking Balance	12/01/2024	\$ 538,669.39
Current Deposits & Earnings		\$ 471,321.82
0Current Expenses		\$ -662,071.67
ENDING CHECKING BALANCE	12/31/2024	\$ 347,919.54
LGIP APPARATUS RESERVE FUNDS		\$ 1,475,379.00
LGIP PERS RESERVE FUNDS		\$ 45,000.00
LGIP OPERATING FUNDS		\$ 8,289,576.03
ENDING LGIP GENERAL	12/31/2024	\$ 9,809,955.03
TOTAL AVAILABLE BALANCE	12/31/2024	\$ 10,157,874.57
ENDING RADIO FUND BALANCE	12/31/2024	\$ 6,646.23
ENDING LGIP Future Reserve Account (prior Bond)	12/31/2024	\$ 10.27

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
12/15/2024	\$125,105.58	\$147,762.69	\$272,868.27
12/31/2024	\$95,789.55	\$122,084.10	\$217,873.65
Monthly Life Insurance			\$ 1,136.14
Monthly Medical Insurance			\$ 71,064.00
TOTAL PAYROLL & BENEFITS COSTS for DECEMBER 2024			\$ 562,942.06

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 December was \$118,318.38. The average monthly ambulance revenue to date is \$112,206.07. Total ambulance revenue received is \$673,236.40 or 63.75% 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 December was \$270.83. The average monthly Fire Inspection / Plans Review revenue to date is \$4,015.03. Total revenue received is \$24,090.19 or 238% of our Budget.