

CFD FINANCIAL REPORT – SEPTEMBER 2024

Cash Flow

During the month of September, the District received \$60,909.39 in current taxes and \$4,815.80 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 September is \$656,420.54 (8% of our General Budget) The FY25 total revenue to date is \$209,959 higher than that of FY24 & \$259,247 higher than that of FY23 during the same period In addition to the General Fund Revenue, we have received \$5,114 in Bond Tax and Interest Revenue in FY25.

General Fund

Cash Basis Accounting: The District finished the month of September with our Personnel Services category of the General Fund at 22% of our Budget expended at \$1,753,001 which is \$50,124 higher than that of FY24 and \$149,709 higher than that of FY23. The Material and Services category is 18% of our General Budget expended at \$318,130 which is \$47,500 higher than that of FY24 and \$68,484 higher than FY23.

Investment Activity

The Oregon LGIP interest rate remained static at 5.30% by the end of September. As a comparison the table below demonstrates yields for other local government investment pools to date.

State	Previous	Current	State	Previous	Current
Washington (LGIP)	5.41%	5.23%	Alaska (AMLIP)	5.15%	4.66%
Oregon (LGIP)	5.30%	5.30%	Idaho (LGIP)	5.19%	5.16%

Banking Summary

FOR PERIOD ENDING:	09/30/2024	TOTAL BALANCE:
Beginning Checking Balance	09/01/2024	\$ 449,768.57
Current Deposits & Earnings		\$ 551,864.69
Current Expenses		\$ -664,522.95
ENDING CHECKING BALANCE	09/30/2024	\$ 337,110.31
LGIP APPARATUS RESERVE FUNDS		\$ 1,475,379.00
LGIP PERS RESERVE FUNDS		\$ 45,000.00
LGIP OPERATING FUNDS		\$ 2,605,639.99
ENDING LGIP GENERAL	09/30/2024	\$ 4,126,018.99
TOTAL AVAILABLE BALANCE	09/30/2024	\$ 4,463,129.30
ENDING RADIO FUND BALANCE	09/30/2024	\$ 6,646.06
ENDING LGIP Future Reserve Account (prior Bond)	09/30/2024	\$ 10.15

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
09/15/2024	\$91,902.96	\$112,560.30	\$204,463.26
09/30/2024	\$100,031.37	\$130,331.45	\$230,362.82
Monthly Life Insurance			\$ 1,167.42
Monthly Medical Insurance			\$ 71,064.00
TOTAL PAYROLL & BENEFITS COSTS for September 2024			\$ 507,057.50

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 September was \$96,765. The average monthly ambulance revenue to date is \$103,745. Total ambulance revenue received is \$311,236 or 29.47% of our Budget.

Fire Inspection Report

Our FY25 Fire Inspection / Plans Review Budget is \$10,000.00 or \$833.33 per month. The net revenue received in the month of September was \$5,037. The average monthly Fire Inspection / Plans Review revenue to date is \$5,154. Total revenue received is \$15,462 or 155% of our Budget.