

# CFD FINANCIAL REPORT – APRIL 2024

## Cash Flow

During the month of April, the District received \$23,677.99 in current taxes and \$3,667.52 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 FY24 revenue to that of the prior two years (FY22 & FY23). Analysis indicates that the total amount of General Fund Revenue collected at the end of April is \$8,634,553 (111% of our General Budget) The FY24 total revenue to date is \$1,700,921 higher than that of FY23 & \$1,650,198 higher than that of FY22 during the same period (mostly due to the increased levy) In addition to the General Fund Revenue, we have received \$570,222 in Bond Tax and Interest Revenue in FY24.

## General Fund

Cash Basis Accounting: The District finished the month of April with our Personnel Services category of the General Fund at 71% of our Budget expended at \$4,980,152 which is \$511,962 higher than that of FY23 and \$932,330 higher than that of FY22. The Material and Services category is 71% of our General Budget expended at \$1,322,410 which is \$128,411 higher than that of FY23 and \$168,568 higher than FY22.

## Investment Activity

The Oregon LGIP interest rate remained static at 5.2% 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)	5.43%	5.41%	Alaska (AMLIP)	5.29%	5.29%
Oregon (LGIP)	5.20%	5.20%	Idaho (LGIP)	5.34%	5.23%

## Banking Summary

FOR PERIOD ENDING:	04/30/2024	TOTAL BALANCE:
Beginning Checking Balance	04/01/2024	\$ 439,669.94
Current Deposits & Earnings		\$ 349,763.46
Current Expenses		\$ -661,828.94
<b>ENDING CHECKING BALANCE</b>	<b>04/30/2024</b>	<b>\$ 127,604.46</b>
LGIP APPARATUS RESERVE FUNDS		\$ 1,157,379.00
LGIP PERS RESERVE FUNDS		\$ 45,000.00
LGIP OPERATING FUNDS		\$ 5,690,732.11
<b>ENDING LGIP GENERAL</b>	<b>04/30/2024</b>	<b>\$ 6,893,111.11</b>
<b>TOTAL AVAILABLE BALANCE</b>	<b>04/30/2024</b>	<b>\$ 7,020,715.57</b>
<b>ENDING RADIO FUND BALANCE</b>	<b>04/30/2024</b>	<b>\$ 6,645.79</b>
<b>ENDING LGIP Future Reserve Account (prior Bond)</b>	<b>04/30/2024</b>	<b>\$ 9.94</b>

## Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
04/15/2024	\$ 98,192.24	\$ 118,237.04	\$ 216,429.28
04/30/2024	\$ 92,241.13	\$ 120,627.27	\$ 212,868.40
Monthly Life Insurance			\$ 1,043.06
Monthly Medical Insurance			\$ 72,384.00
<b>TOTAL PAYROLL &amp; BENEFITS COSTS for APRIL 2024</b>			<b>\$ 502,274.74</b>

## Ambulance Report

Our FY24 ambulance revenue Budget is \$1,020,000.00 or \$85,000 per month. The net ambulance revenue received in the month of April was \$145,086.52. The average monthly ambulance revenue to date is \$102,226.06. Total ambulance revenue received is \$1,022,260.60 or 101% of our Budget.