

CFD FINANCIAL REPORT – MAY 2026

Cash Flow

During the month of May, the District received \$45,772 in current taxes and \$4,213 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 FY26 revenue to that of the prior two years (FY25 & FY24). Analysis indicates that the amount of General Fund Revenue collected by the end of May is \$9,720,289. There was also a transfer of \$555,000 from the Apparatus Reserve for FY26 which brings the total amount of General Fund Revenue collected by the end of May to \$10,275,289. The total revenue to date is \$1,040,011 higher than that of FY25 & \$1,422,447 higher than that of FY24 during the same period. In addition to the General Fund Revenue, we received \$597,088 in Bond Tax and Interest Revenue.

General Fund

Cash Basis Accounting: The District finished the month of May with our Personnel Services category of the General Fund at 79% of our Budget expended at \$6,573,551 which is \$582,987 higher than that of FY25 and \$1,176,652 higher than FY24. The Material and Services category is 72% of our Budget expended at \$1,474,374, which is \$9,544 lower than FY25 and \$50,007 higher than FY24.

Investment Activity

The Oregon LGIP interest rate remained static at 4.00% by the end of May. As a comparison the table below demonstrates yields for other local government investment pools to date.

State	Previous	Current	State	Previous	Current
Washington (LGIP)	3.71%	3.70%	Alaska (AMLIP)	3.58%	3.57%
Oregon (LGIP)	4.00%	4.00%	Idaho (LGIP)	3.91%	3.78%

Banking Summary

FOR PERIOD ENDING:	05/31/2026	TOTAL BALANCE:
Beginning Checking Balance	05/01/2026	\$ 206,627.54
Current Deposits & Earnings		\$ 1,492,708.14
Current Expenses		\$ -1,305,690.08
ENDING CHECKING BALANCE	05/31/2026	\$ 393,645.60
LGIP APPARATUS RESERVE FUNDS		\$ 1,315,379.00
LGIP PERS RESERVE FUNDS		\$ 0.00
LGIP OPERATING FUNDS		\$ 6,915,901.16
ENDING LGIP GENERAL	05/31/2026	\$ 8,231,280.16
TOTAL AVAILABLE BALANCE	05/31/2026	\$ 8,624,925.76
ENDING RADIO FUND BALANCE	05/31/2026	\$ 6,867.19
ENDING LGIP Future Reserve Account (prior Bond)	05/31/2026	\$ 0.02

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
05/15/2026	\$ 96,962.58	\$130,652.01	\$227,614.59
05/31/2026	\$100,449.06	\$145,143.05	\$245,592.11
Monthly Life Insurance			\$ 1,513.45
Monthly Medical Insurance			\$ 91,094.79
TOTAL PAYROLL & BENEFITS COSTS for MAY 2026			\$ 565,814.94

Ambulance Report

Our FY26 ambulance revenue Budget is \$1,140,000.00 or \$95,000.00 per month. The net ambulance revenue received in the month of May was \$142,332 The average monthly ambulance revenue to date is \$118,920. Total ambulance revenue received is \$1,308,124 or 115% of our Budget.