

CFD FINANCIAL REPORT – AUGUST 2026

Cash Flow

During the month of August, the District received \$204.38 in current taxes and \$26,190.26 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 FY27 revenue to that of the prior two years (FY26 & FY25). Analysis indicates that the amount of General Fund Revenue collected by the end of August is \$203,421.76 which brings the total amount of General Fund Revenue to \$363,593.19. The total revenue to date is \$91,926 lower than that of FY26 & \$106,423 lower than that of FY25 during the same period. In addition to the General Fund Revenue, we received \$4,987.79 in Bond Tax and Interest Revenue.

General Fund

Cash Basis Accounting: The District finished the month of August with our Personnel Services category of the General Fund at 18% of our Budget expended at \$1,670,749 which is \$296,698 higher than that of FY26 and \$437,948 higher than FY25. The Material and Services category is 16% of our Budget expended at \$341,748, which is \$118,266 higher than FY26 and \$152,491 higher than FY25.

Investment Activity

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

State	Previous	Current	State	Previous	Current
Washington (LGIP)	3.69%	3.71%	Alaska (AMLIP)	3.62%	3.64%
Oregon (LGIP)	4.00%	4.00%	Idaho (LGIP)	3.83%	3.84%

Banking Summary

FOR PERIOD ENDING:	08/31/2026	TOTAL BALANCE:
Beginning Checking Balance	08/01/2026	\$ 459,939.49
Current Deposits & Earnings		\$ 1,204,427.92
Current Expenses		\$ -1,143,293.95
ENDING CHECKING BALANCE	08/31/2026	\$ 521,073.46
LGIP APPARATUS RESERVE FUNDS		\$ 1,815,379.00
LGIP PERS RESERVE FUNDS		\$ 0.00
LGIP OPERATING FUNDS		\$ 4,153,612.32
ENDING LGIP GENERAL	08/31/2026	\$ 5,968,991.32
TOTAL AVAILABLE BALANCE	08/31/2026	\$ 6,490,064.78
ENDING RADIO FUND BALANCE	08/31/2026	\$ 6,867.37
ENDING LGIP Future Reserve Account (prior Bond)	08/31/2026	\$ 0.02

Payroll Summary

Date:	Net Pay:	Benefits & Deductions:	Total Payroll:
08/15/2026	\$168,588.16	\$224,858.06	\$393,446.22*
08/31/2026	\$138,153.18	\$205,839.37	\$343,992.55*
Monthly Life Insurance			\$ 1,510.85
Monthly Medical Insurance			\$ 93,056.00
TOTAL PAYROLL & BENEFITS COSTS for AUGUST 2026			\$ 832,005.62

* \$214,324.20 Confirgation gross pay not including benefits.

Ambulance Report

Our FY27 ambulance revenue Budget is \$1,200,000.00 or \$100,000.00 per month. The net ambulance revenue received in the month of August was \$151,349.45 The average monthly ambulance revenue to date is \$121,340.35. Total ambulance revenue received is \$242,680.69 or 20.22% of our Budget.