



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING

THURSDAY, AUGUST 25, 2022 – 5:00 PM

Sacramento Metropolitan Fire District
10545 Armstrong Avenue, Boardroom, 2nd Floor

Mather, California

&

Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 853 0315 7861#

Passcode: 874 753 543#

COMMITTEE MEMBERS

Director Randy Orzalli - Chair

Director Ted Wood – Vice Chair

Director Gay Jones

Director D’Elman Clark - Alternate

CALL TO ORDER

PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN COMMITTEE'S SCOPE INCLUDING ITEMS ON OR NOT ON AGENDA

CONSENT ITEMS

The Consent Agenda is acted upon with one motion unless a committee member requests separate discussion and/or action.

- | | Page No. |
|---|----------|
| 1. Action Summary Minutes
Recommendation: Approve the Action Summary Minutes for meeting of June 23, 2022. | 2 |
| 2. Quarterly Investment Report from June 2022
Recommendation: Receive and file the investment report for the 4 th quarter of Fiscal Year 2021-22. | 3 |

PRESENTATION ITEMS

- | | |
|---|---|
| 1. Final Budget FY 2022/23 (CFO Dave O’Toole) ** PDF Separate Attachment
Recommendation: Receive presentation. No action required. | 5 |
| 2. Capital Improvement Program Plan
(CFO Dave O’Toole and Chief Economic Development Officer, Jeff Frye)
** PDF Separate Attachment
Recommendation: Receive and file financial report. No action required. | 6 |
| 3. Financial Report through June 30, 2022 (CFO Dave O’Toole)
Recommendation: Receive and file financial report. No action required. | 7 |

NEXT MEETING DATE: September 22, 2022

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on August 22, 2022

Melissa Penilla, Clerk of the Board

* No written report. ** PDF Separate Attachment



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

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**ACTION SUMMARY MINUTES
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING
THURSDAY, JUNE 23, 2022 – 5:30 PM**

Sacramento Metropolitan Fire District
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California
&
Remotely Via Zoom

COMMITTEE MEMBERS
Director Randy Orzalli - Chair
Director Ted Wood – Vice Chair
Director Gay Jones
Director D’Elman Clark – Alternate

CALL TO ORDER

The meeting was called to order at 5:32 pm by Director Orzalli. Committee members present: Jones, Orzalli, and Wood. Committee members absent: None. Staff present: Chief Harms and Clerk Penilla.

PUBLIC COMMENT: None

CONSENT AGENDA

Action: Moved by Wood, seconded by Jones, and carried unanimously by members present to adopt the Consent Calendar as follows:

1. **Action Summary Minutes**

Recommendation: Approve the Action Summary Minutes for meeting of May 26, 2022.

Action: Approved the Action Summary Minutes.

PRESENTATION ITEMS

1. **Financial Report through April 30, 2022 (CFO Dave O’Toole)**

Recommendation: Receive and file financial report. No action required.

Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:44 PM.

Director Orzalli, Chair

Melissa Penilla, Board Clerk



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA 95655 · Ph (916) 859-4300 · Fax (916) 859-3702

DATE: August 25, 2022
TO: Board of Directors
FROM: Ronald Empedrad, Controller
RE: Quarterly Investment Report – June, 2022

Background

California Government Code §53646(b) requires the District's fiscal officer to submit a quarterly investment report. The report should contain information on all securities held, and include a statement to the effect that the District will be able to meet its expenditure requirement for the next six months.

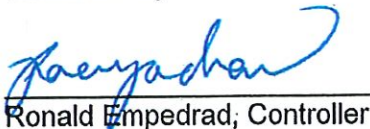
Discussion

Attachment A is the District's quarterly report for the quarter ended June 30, 2022. This report provides information on the cash and investment balances, the type of investment, maturity date, and yield of each investment. Based on the District's FY 2022-23 Preliminary Budget as well as the dry period financing provided by the County, we project that the District has sufficient monies on hand, anticipated revenues, and/or liquid investments to meet the District's expenditure requirements for the next six months. Furthermore, the District is in compliance with the adopted investment policy which incorporates the Sacramento County's Investment Policy by reference.

Recommendation

Staff recommends that the Board receive and file the investment report for the 4th quarter of Fiscal Year 2021-22.

Submitted by:



Ronald Empedrad, Controller

Attachments: Sacramento Metropolitan Fire District's June 2022 Quarterly Investment Report



QUARTERLY INVESTMENT REPORT AS OF JUNE 30, 2022

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<u>Investments Managed by Trustees</u>				
Money Market Mutual Funds - Equipment Financing	Various	July 1, 2022	1,350,994	0.17%
Government Securities - Pension Bond Fund	Various	Various	<u>8,948,904</u>	1.31%
	Total Managed Accounts		<u>10,299,898</u>	
<u>Cash in Banks</u>				
Wells Fargo Operating Account	Secured Deposit Acct	July 1, 2022	1,630,131	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	July 1, 2022	168,692	0.00%
Workers' Compensation Account	Secured Deposit Acct	July 1, 2022	<u>35,899</u>	0.00%
	Total Cash in Bank		<u>1,834,722</u>	
	Total Cash in Bank and Managed Accounts		<u>12,134,620</u>	
<u>Pooled Investment Funds</u>				
Sacramento County	Sacramento County Treasurer	July 1, 2022	<u>47,735,198</u>	1.01%
	Total Cash and Investments		<u>\$ 59,869,818</u>	

I certify that this report accurately reflects all District investments, and is in conformance with the adopted District Investment Policy. Furthermore, I certify to the best of my knowledge, sufficient investment liquidity and anticipated revenues are available to meet the District's budgeted expenditure requirements for the next six months.

Signed: 
 Ronald A Empedrad, CPA
 Controller



Sacramento Metropolitan Fire District

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FINANCE & AUDIT COMMITTEE MEETING

THURSDAY, AUGUST 25, 2022

Presentation Item #1 Separate Attachment

Final Budget FY 2022/23



Sacramento Metropolitan Fire District

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FINANCE & AUDIT COMMITTEE MEETING

THURSDAY, AUGUST 25, 2022

Presentation Item #2 Separate Attachment

Capital Improvement Program Plan

Sacramento Metropolitan Fire District



FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

(UNAUDITED)

Presented by:

Dave O'Toole, CFO



CASH BALANCE
As of June 30, 2022 and 2021

FUND NO.	NAME OF FUND	FY 2021/22	FY 2020/21 JUN 30, 2021
212A	County of Sacramento	\$ 38,208,124	\$ 35,398,683
212A	Workers' Compensation Fund	35,899	177,519
212A	Wells Fargo Bank	1,798,823	1,955,338
	<i>SUBTOTAL - GENERAL FUND</i>	\$ 40,042,846	\$ 37,531,540
212D	County of Sacramento Capital Facilities Fund	4,121,840	39,536
212D	US Bank - Lease Revenue Bonds Reserve Fund	-	676,057
212D	Equipment Financing Trust	1,350,994	5,453,787
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$ 5,472,834	\$ 6,169,380
212E	County of Sacramento Pension Obligation Reserve Fund	210,664	279,843
212E	U.S. Bank - POB Trust Fund	8,948,903	6,989,796
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$ 9,159,567	\$ 7,269,639
212G	County of Sacramento Grant Fund	89,382	956,539
212I	County of Sacramento Impact Fees	4,371,756	7,175,353
212L	County of Sacramento Leased Property Fund	684,770	1,140,070
212M	County of Sacramento IGT Fund	48,663	2,449,495
	<i>TOTAL CASH</i>	\$ 59,869,818	\$ 62,692,016

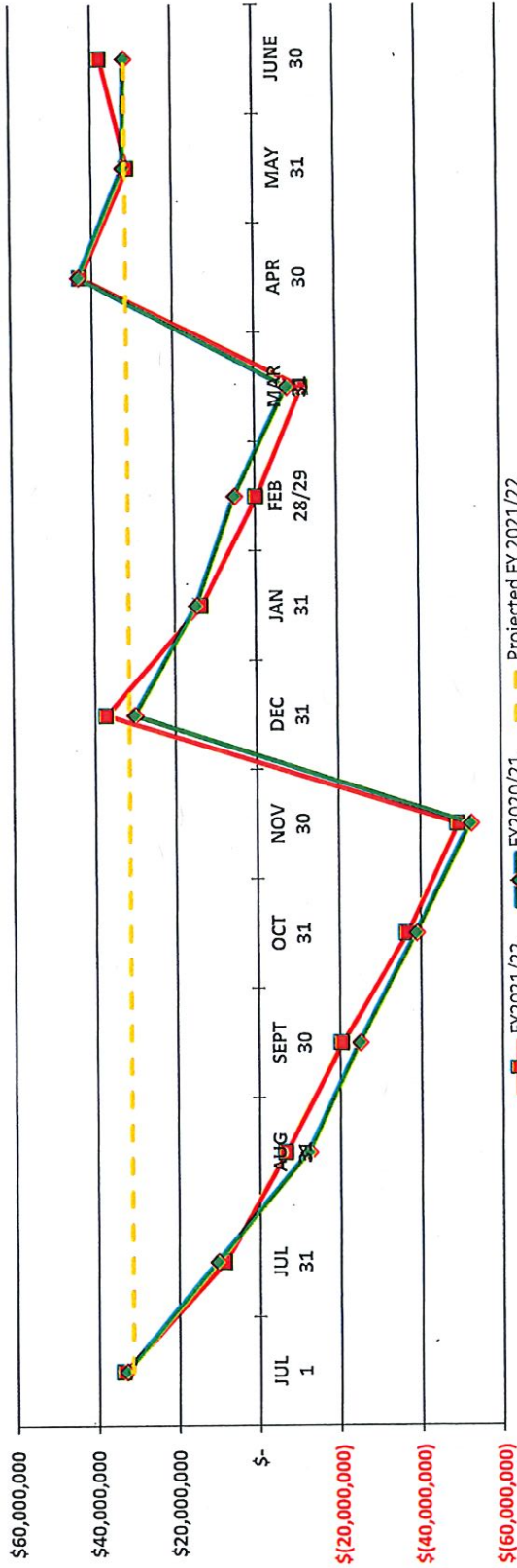


CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)
For the Fiscal Year Ended June 30, 2022

Beginning Balance, 7/1/2021	\$ 69,658,084
Contributions	6,587,979
Gain(Loss)	(10,039,446)
Admin Expense	(60,914)
Ending Balance, 06/30/2022	<u>\$ 66,145,703</u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2020/21 to 2021/22



RATIO OF NET RESERVES TO TOTAL EXPENDITURES

Period Ending	Reserves.		Ratio
	W/O Workers' Comp ¹	Net Budgeted Expenditures ²	
07/01/21	\$ 33,722,186	\$ 253,786,979	13.3%
09/30/21	\$ (20,328,932)	\$ 253,786,979	-8.0%
12/31/21	\$ 36,835,949	\$ 253,786,979	14.5%
03/31/22	\$ (11,786,540)	\$ 253,786,979	-4.6%
04/30/22	\$ 42,588,512	\$ 253,786,979	16.8%
6/30/2022	\$ 37,316,913	\$ 253,786,979	14.7%

NOTE:

- 1) Reserves do not include \$4,000,000 for workers' compensation reserves.
- 2) Net budgeted expenditures exclude capital outlay and one-time expenditures, such as deployments.



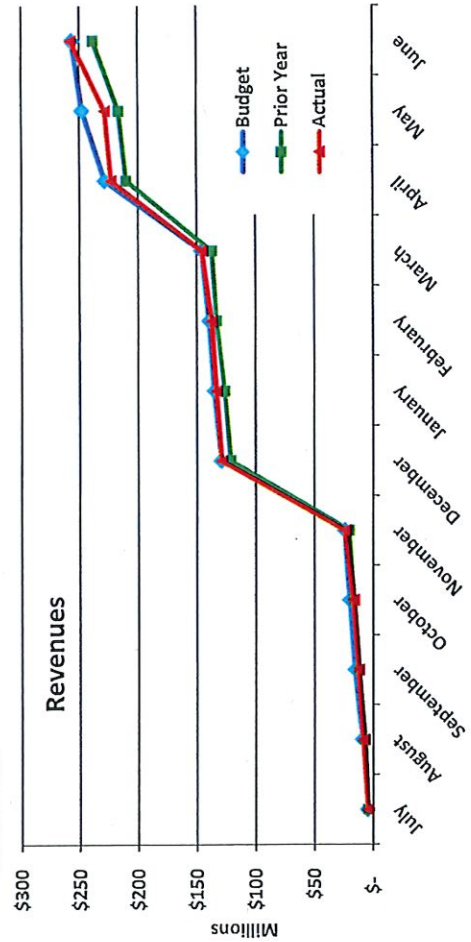
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Fiscal Year Ended June 30, 2022

12 MONTHS / 100% OF FISCAL YEAR

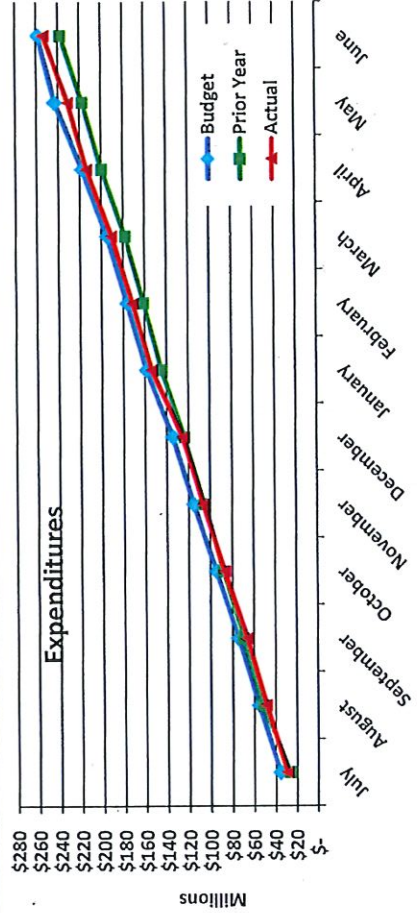
FISCAL YEAR 2021/22			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$ 175,646,167	\$ 177,925,409	101.30%
9300 FINES	10,410	7,012	67.36%
9400 USE OF MONEY/PROPERTY	15,000	(30,396)	-202.64%
9500 OTHER GOVERNMENTAL AGENCIES	5,886,480	4,951,118	84.11%
9600 OTHER CHARGES FOR SERVICES	11,598,358	12,160,199	104.84%
9669 MEDIC COST RECOVERY*	45,601,986	45,382,045	99.52%
9700 OTHER REVENUES	1,715,778	1,532,800	89.34%
TOTAL REVENUE:	240,474,179	241,928,187	100.60%
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	15,622,430	15,622,430	100.00%
TOTAL REVENUE & SOURCES:	\$ 256,096,609	\$ 257,550,617	100.57%

*Includes GEMT



FISCAL YEAR 2021/22			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 116,752,873	\$ 114,322,207	97.92%
1200 EMPLOYEE BENEFITS	96,890,669	96,830,244	99.94%
TOTAL LABOR COSTS:	213,643,542	211,152,451	98.83%
2000 SERVICES & SUPPLIES	34,622,105	33,026,463	95.39%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,288,353	4,110,959	95.86%
3200 PRINCIPAL AND INTEREST	314,853	312,181	99.15%
TOTAL ASSESSMENTS & CONTRIBUTIONS	4,603,206	4,423,140	96.09%
5000 TRANSFER TO OTHER FUNDS	5,353,836	5,353,836	100.00%
TOTAL EXPENDITURES:	\$ 258,222,689	\$ 253,955,890	98.35%

EXCESS OF REVENUE OVER EXPENDITURES \$ (2,126,080) \$ 3,594,727





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				FISCAL YEAR COMPARISON 2021/22 vs. 2020/21			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
9100 ALL TAXES	\$ 177,925,409	\$ 167,882,456	5.98%	1100 EMPLOYEE WAGES	\$ 114,322,207	\$ 108,272,741	5.59%
9300 FINES	7,012	5,875	19.35%	1200 EMPLOYEE BENEFITS	96,830,244	87,876,217	10.19%
9400 USE OF MONEY/PROPERTY	(30,396)	(276,091)	-88.99%	TOTAL LABOR COSTS:	211,152,451	196,148,958	7.65%
9500 OTHER GOVERNMENTAL AGENCIES	4,951,118	4,347,560	13.88%				
9600 OTHER CHARGES FOR SERVICES	12,160,199	13,018,822	-6.60%	2000 SERVICES & SUPPLIES	33,026,463	28,281,492	16.78%
9669 MEDIC COST RECOVERY	45,382,045	43,796,954	3.62%	3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,110,959	4,026,203	2.11%
9700 OTHER REVENUES	1,532,800	152,973	902.01%	3200 PRINCIPAL AND INTEREST	312,181	588,233	-46.93%
TOTAL REVENUE:	241,928,187	228,928,549	5.68%	TOTAL ASSESSMENTS & CONTRIBUTIONS	4,423,140	4,614,436	-4.15%
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-				
9870 OTHER FUNDING SOURCES	-	-	-	5900 TRANSFER TO OTHER FUNDS	5,353,836	6,665,544	-19.68%
5900 TRANSFER FROM OTHER FUNDS	15,622,430	9,421,495	65.82%				
TOTAL REVENUE & SOURCES:	\$ 257,550,617	\$ 238,350,044	8.06%	TOTAL EXPENDITURES:	\$ 253,955,890	\$ 235,710,430	7.74%

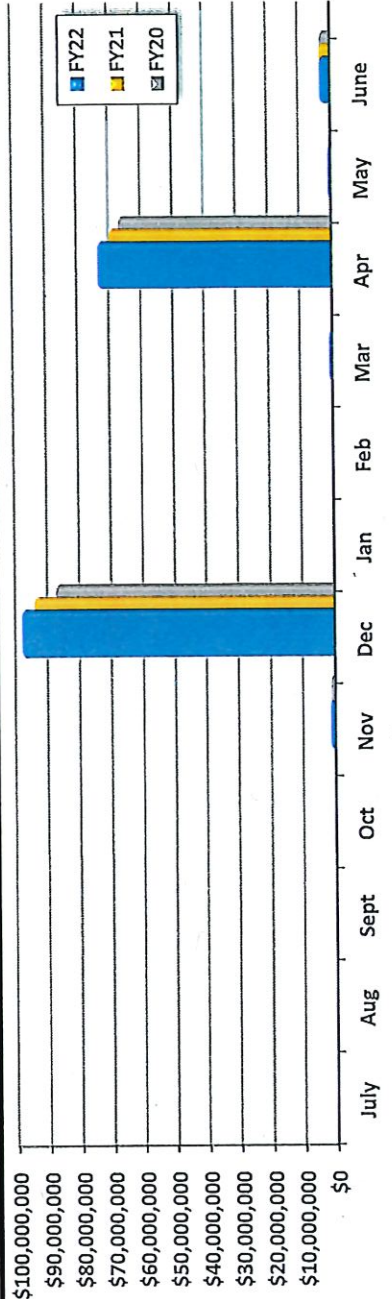
EXCESS OF REVENUE OVER EXPENDITURES	\$ 3,594,727
	\$ 2,639,614



PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS / 100% OF FISCAL YEAR

	FISCAL YEAR 2020/21			FISCAL YEAR 2021/22			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	
BUDGETED	\$ 167,135,905				\$ 175,646,167		
July		-	-	0.00%		-	0.00%
August		\$ 2,329	2,329	0.00%		\$ 2,528	0.00%
September		12	2,341	0.00%		22	0.00%
October		946	3,287	0.00%		893	0.00%
November		-	3,287	0.00%		1,372,811	0.78%
December		94,046,981	94,050,268	56.02%		98,040,176	56.60%
January		-	94,050,268	56.02%		-	56.60%
February		-	94,050,268	56.02%		-	56.60%
March		8,916	94,059,184	56.03%		887,963	57.11%
April		69,853,084	163,912,268	97.64%		73,445,856	98.92%
May		561,844	164,474,112	97.97%		826,474	99.39%
June		3,408,344	167,882,456	100.00%		3,348,686	101.30%
Accrual		-	167,882,456	100.00%			
TOTAL REVENUES		\$ 167,882,456				\$ 177,925,409	101.30%



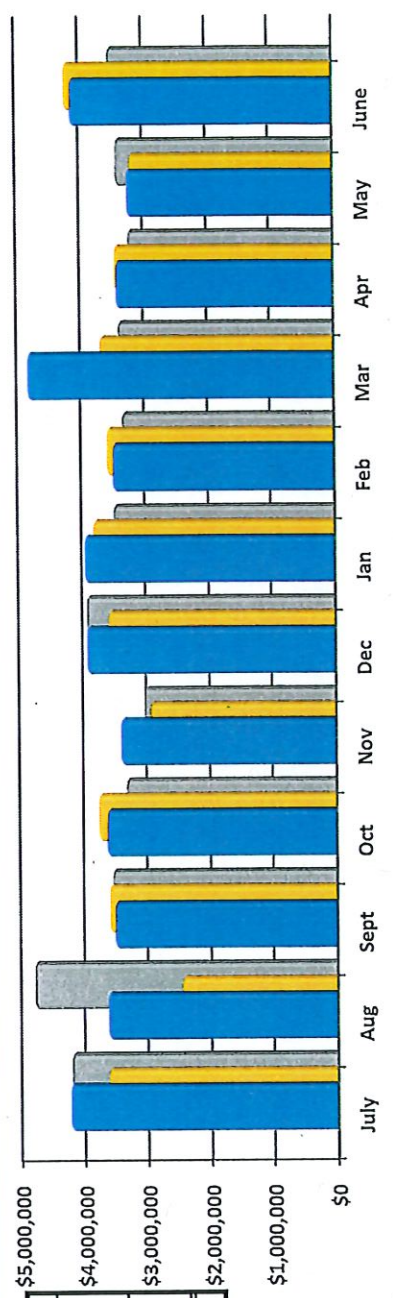
Total Property Taxes Compared to Prior Year:	
FY 2021/22	\$ 177,925,409
FY 2020/21	167,882,456
Revenue Increase (Decrease) from Prior Year	\$ 10,042,953
Percentage:	5.98%



MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS / 100% OF FISCAL YEAR

	FISCAL YEAR 2020/21			FISCAL YEAR 2021/22			% of Projected
	Projected	Monthly Fees	Y-T-D Total Received	Projected	Monthly Fees	Y-T-D Total Received	
BUDGETED	\$ 41,873,710*			\$ 45,601,986 *			
July		\$ 3,607,886	\$ 3,607,886		\$ 4,221,284	\$ 4,221,284	9.26%
August		2,444,249	6,052,135		3,615,288	7,836,572	17.18%
September		3,584,025	9,636,160		3,504,433	11,341,005	24.87%
October		3,748,913	13,385,073		3,618,492	14,959,497	32.80%
November		2,923,753	16,308,826		3,393,866	18,353,363	40.25%
December		3,575,404	19,884,230		3,919,451	22,272,814	48.84%
January		3,806,309	23,690,539		3,950,027	26,222,841	57.50%
February		3,577,685	27,268,224		3,492,934	29,715,775	65.16%
March		3,683,118	30,951,342		4,824,295	34,540,070	75.74%
April		3,440,018	34,391,360		3,424,336	37,964,406	83.25%
May		3,198,232	37,589,592		3,246,029	41,210,435	90.37%
June		4,220,970	41,810,562		4,132,096	45,342,531	99.43%
Net Accrual/Reversal		1,222,428	43,032,990				
TOTAL MEDIC COST RECOVERY		\$ 43,032,990			\$ 45,342,531		99.43%



Total Medic Cost Recovery Compared to Prior Year:	
FY 2021/22	\$ 45,342,531
FY 2020/21	43,032,990
Revenue Increase (Decrease) from Prior Year	\$ 2,309,541
Percentage:	5.37%

■ FY22
■ FY21
■ FY20

*Excludes GEMT & IGT. Includes QAF.

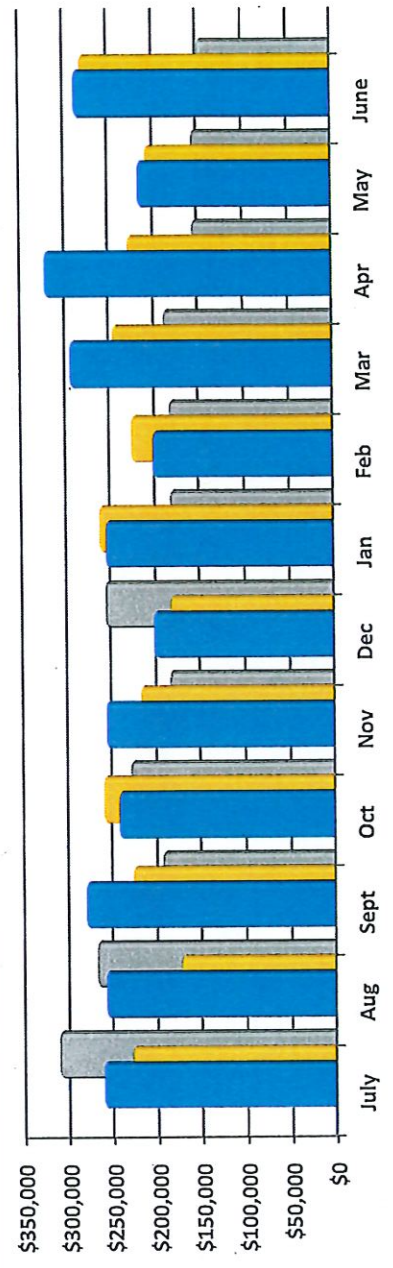


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS / 100% OF FISCAL YEAR

	FISCAL YEAR 2020/21			FISCAL YEAR 2021/22				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,101,750				\$ 2,398,000			
July		\$ 227,678	\$ 227,678	8.23%		\$ 260,380	\$ 260,380	10.86%
August		172,497	400,175	14.47%		257,248	517,628	21.59%
September		226,309	626,484	22.66%		280,209	797,837	33.27%
October		258,520	885,004	32.01%		241,835	1,039,672	43.36%
November		216,573	1,101,577	39.84%		255,548	1,295,220	54.01%
December		182,634	1,284,211	46.44%		201,894	1,497,114	62.43%
January		261,378	1,545,589	55.90%		254,580	1,751,694	73.05%
February		225,011	1,770,600	64.03%		201,921	1,953,615	81.47%
March		245,604	2,016,204	72.91%		294,248	2,247,863	93.74%
April		227,641	2,243,845	81.15%		321,705	2,569,568	107.15%
May		207,698	2,451,543	88.66%		216,360	2,785,928	116.18%
June		280,991	2,732,534	98.82%		288,138	3,074,066	128.19%
Net Accrual/Reversal		32,620	2,765,154	100.00%				
TOTAL CRRD REVENUES		\$ 2,765,154				\$ 3,074,066		128.19%

Total CRRD Revenues Compared to Prior Year:	
FY 2021/22	\$ 3,074,066
FY 2020/21	2,765,154
Revenue Increase (Decrease) from Prior Year	\$ 308,912
Percentage:	11.17%



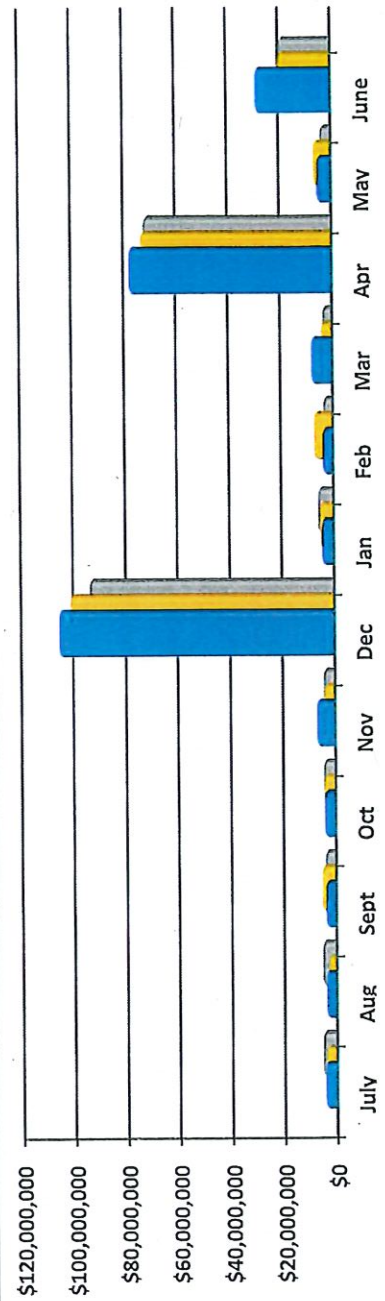


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS / 100% OF FISCAL YEAR

	FISCAL YEAR 2020/21			FISCAL YEAR 2021/22				
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 239,467,075				\$ 256,096,609			
July		\$ 3,858,209	\$ 3,858,209	1.62%		\$ 4,466,758	\$ 4,466,758	1.74%
August		2,621,794	6,480,003	2.72%		3,960,756	8,427,514	3.29%
September		5,230,730	11,710,733	4.91%		3,982,746	12,410,260	4.85%
October		4,309,627	16,020,360	6.72%		4,305,126	16,715,386	6.53%
November		3,958,142	19,978,502	8.38%		7,027,660	23,743,046	9.27%
December		100,862,383	120,840,885	50.70%		105,322,978	129,066,024	50.40%
January		5,113,122	125,954,007	52.84%		4,595,494	133,661,518	52.19%
February		7,106,727	133,060,734	55.83%		3,896,268	137,557,786	53.71%
March		3,996,450	137,057,184	57.50%		8,058,379	145,616,165	56.86%
April		72,964,506	210,021,690	88.11%		77,765,275	223,381,440	87.23%
May		6,493,202	216,514,892	90.84%		5,450,698	228,832,138	89.35%
June (100% of year)		19,987,956	236,502,848	99.23%		28,718,479	257,550,617	100.57%
Net Accrual/Reversal		1,847,196	238,350,044	100.00%				
TOTAL REVENUE		\$ 238,350,044				\$ 257,550,617		100.57%



Total Revenue Compared to Prior Year:	
FY 2021/22	\$ 257,550,617
FY 2020/21	238,350,044
Revenue Increase (Decrease) from Prior Year	\$ 19,200,573
Percentage:	8.06%





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D For the Fiscal Year Ended June 30, 2022

12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2021/22			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 15,266	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	55,148	288,173	522.54%
9870 OTHER FUNDING SOURCES-FINANCING	15,940,303	14,671,303	92.04%
TOTAL REVENUE	15,995,451	14,974,742	93.62%
5900 TRANSFER FROM OTHER FUNDS	4,996,137	4,996,137	100.00%
TOTAL TRANSFER IN	4,996,137	4,996,137	100.00%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 20,991,588	\$ 19,970,879	95.14%

FISCAL YEAR 2021/22			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D
2000 SERVICES & SUPPLIES	\$ 125,000	\$ 108,538	86.83%
3200 PRINCIPAL & INTEREST	5,848,271	4,427,634	75.71%
3290 EARLY BOND RETIREMENT	8,115,000	8,115,000	100.00%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	39,634	38,449	97.01%
4202 NON-STRUCTURE	70,000	70,060	100.09%
4300 VEHICLES & EQUIPMENT	9,569,031	4,172,184	43.60%
4400 COMPUTER SOFTWARE	-	-	-
TOTAL CAPITAL OUTLAY	9,678,665	4,280,693	44.23%
5000 TRANSFER TO OTHER FUNDS	421,479	421,479	100.00%
TOTAL EXPENDITURES:	\$ 24,188,415	\$ 16,931,865	70.00%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (3,196,827)	\$ 3,039,014
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 15,266	\$ (4,858)	-414.24%	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	288,173	100,591	186.48%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	14,671,303	3,897,560	276.42%	
TOTAL REVENUE	14,974,742	3,993,293	275.00%	
5900 TRANSFER FROM OTHER FUNDS	4,996,137	7,545,285	-33.78%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 19,970,879	\$ 11,538,578	73.08%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 108,538	\$ -	-	
3200 PRINCIPAL & INTEREST	4,427,634	6,102,909	-27.45%	
3290 EARLY BOND RETIREMENT	8,115,000	-	-	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	38,449	-	-	
4202 NON-STRUCTURE	70,060	158,125	-55.69%	
4300 VEHICLES & EQUIPMENT	4,172,184	4,141,641	0.74%	
4400 COMPUTER SOFTWARE	-	324	-100.00%	
TOTAL CAPITAL OUTLAY	4,280,693	4,300,090	-0.45%	
5000 TRANSFER TO OTHER FUNDS	421,479	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 17,353,344	\$ 10,402,999	66.81%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 2,617,535	\$ 1,135,579
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Fiscal Year Ended June 30, 2022

12 MONTHS / 100% OF FISCAL YEAR

		FISCAL YEAR 2021/22		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ 63	8,851	14049.21%	
9429 BUILDING RENTAL	1,136,865	1,137,916	100.09%	
9710 OTHER REVENUES	-	101	-	
TOTAL REVENUE:	1,136,928	1,146,868	100.87%	
5900 TRANSFER FROM OTHER FUNDS	205,184	205,184	100.00%	
TOTAL REVENUE & SOURCES:	\$ 1,342,112	\$ 1,352,052	100.74%	

		FISCAL YEAR 2021/22		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
2000 SERVICES & SUPPLIES	\$ 889,295	\$ 329,252	37.02%	
3200 PRINCIPAL AND INTEREST	295,833	295,833	100.00%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	1,200,000	1,200,000	100.00%	
TOTAL EXPENDITURES:	\$ 2,385,128	\$ 1,825,085	76.52%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (1,043,016)	\$ (473,033)
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 8,851	\$ 3,767	134.96%	
9429 BUILDING RENTAL	1,137,916	1,142,152	-0.37%	
9710 OTHER REVENUES	101	93	8.60%	
TOTAL REVENUE:	1,146,868	1,146,012	0.07%	
5900 TRANSFER FROM OTHER FUNDS	205,184	-	-	
TOTAL TRANSFER IN	205,184	-	-	
TOTAL REVENUE & SOURCES:	\$ 1,352,052	\$ 1,146,012	17.98%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 329,252	\$ 311,254	5.78%	
3200 PRINCIPAL AND INTEREST	295,833	296,331	-0.17%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	1,200,000	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 1,825,085	\$ 607,585	200.38%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (473,033)	\$ 538,427
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Fiscal Year Ended June 30, 2022

12 MONTHS / 100% OF FISCAL YEAR

FISCAL YEAR 2021/22				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ 2,148	\$ 5,996	279.14%	
9531 AID/OTHER LOCAL GOV'T AGENCY	5,248,495	4,477,258	85.31%	
9870 OTHER FUNDING SOURCES	1,108,987	368,045	33.19%	
TOTAL REVENUE:	6,359,630	4,851,299	76.28%	
5900 TRANSFER FROM OTHER FUNDS	357,699	357,699	100.00%	
TOTAL REVENUE & SOURCES:	\$ 6,717,329	\$ 5,208,998	77.55%	

FISCAL YEAR 2021/22				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPDD	
1100 EMPLOYEE WAGES	\$ 1,460,492	\$ 817,924	56.00%	
1200 EMPLOYEE BENEFITS	456,995	586,311	128.30%	
TOTAL LABOR COSTS	1,917,487	1,404,235	73.23%	
2000 SERVICES & SUPPLIES	1,388,486	979,192	70.52%	
4303 CAPITAL OUTLAY	3,315,658	3,251,267	98.06%	
5000 TRANSFER TO OTHER FUNDS	80,135	80,135	100.00%	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 6,701,766	\$ 5,714,829	85.27%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 15,563	\$ (505,831)
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 5,996	\$ 4,852	23.58%	
9531 AID/OTHER LOCAL GOV'T AGENCY	4,477,258	256,985	1642.23%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
9870 OTHER FUNDING SOURCES	368,045	-	-	
TOTAL REVENUE:	4,851,299	261,837	1752.79%	
5900 TRANSFER FROM OTHER FUNDS	357,699	54,075	561.49%	
TOTAL TRANSFER IN	-	54,075	-100.00%	
TOTAL REVENUE & SOURCES:	\$ 5,208,998	\$ 315,912	1548.88%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ 817,924	\$ 6,752	12013.80%	
1200 EMPLOYEE BENEFITS	586,311	-	-	
TOTAL LABOR COSTS	1,404,235	6,752	20697.32%	
2000 SERVICES AND SUPPLIES	979,192	82,607	1085.36%	
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-	
4303 EQUIPMENT	3,251,267	41,017	7826.63%	
5000 TRANSFER TO OTHER FUNDS	80,135	762,929	-89.50%	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 5,714,829	\$ 893,305	539.74%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (505,831)	\$ (577,393)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Fiscal Year Ended June 30, 2022

12 MONTHS / 100% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2021/22			EXPENDITURES BY OBJECT			FISCAL YEAR 2021/22	
	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED		MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D		% OF BUDGET EXPD'D
9410 INTEREST INCOME	\$ -	\$ 35,530	-	2000 SERVICES & SUPPLIES	\$ 151,946	\$ 108,488	71.40%		
9657 IMPACT FEES	1,459,486	2,635,223	180.56%	TOTAL SERVICES & SUPPLIES	151,946	108,488	71.40%		
TOTAL REVENUE	1,459,486	2,670,753	182.99%	4101 LAND ACQUISITION	-	-	-		
5900 TRANSFER FROM OTHER FUNDS	-	-	-	4201 STRUCTURES	5,254,324	4,832,633	91.97%		
TOTAL TRANSFER IN	-	-	-	4300 VEHICLES & EQUIPMENT	24,388	24,539	100.62%		
				TOTAL CAPITAL ASSETS	5,278,712	4,857,172	92.01%		
				TOTAL EXPENDITURES:	5,430,658	4,965,660	91.44%		
				5000 TRANSFERS TO OTHER FUNDS	-	-	-		
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,459,486	\$ 2,670,753	182.99%	TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 5,430,658	\$ 4,965,660	91.44%		

EXCESS OF REVENUE OVER EXPENDITURES \$ (3,971,172) \$ (2,294,907)



REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 35,530	(2,455)	-1547.25%	
9657 IMPACT FEES	2,635,223	2,842,887	-7.30%	
TOTAL REVENUE	2,670,753	2,840,432	-5.97%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 2,670,753	\$ 2,840,432	-5.97%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 108,488	\$ 64,658	67.79%	
TOTAL SERVICES & SUPPLIES	108,488	64,658	67.79%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	4,832,633	3,256,507	48.40%	
4300 VEHICLES & EQUIPMENT	24,539	-	-	
TOTAL CAPITAL OUTLAY	4,857,172	3,256,507	49.15%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 4,965,660	\$ 3,321,165	49.52%	

EXCESS OF REVENUE OVER EXPENDITURES \$ (2,294,907) \$ (480,733)



REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Fiscal Year Ended June 30, 2022

12 MONTHS / 100% OF FISCAL YEAR

		FISCAL YEAR 2021/22			
REVENUE BY OBJECT		MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669	MEDIC COST RECOVERY	\$ 7,908,757	\$ 7,933,663	100.31%	
9410	INTEREST INCOME	-	61,903	-	
	TOTAL REVENUE	7,908,757	7,995,566	101.10%	
5900	TRANSFER FROM OTHER FUNDS	-	-	-	
	TOTAL TRANSFER IN	-	-	-	
	TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 7,908,757	\$ 7,995,566	101.10%	

		FISCAL YEAR 2021/22			
EXPENDITURES BY OBJECT		MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
2000	SERVICES & SUPPLIES	\$ 3,173,172	\$ 3,173,172	100.00%	
	TOTAL EXPENDITURES:	3,173,172	3,173,172	100.00%	
5000	TRANSFER TO OTHER FUNDS	14,126,000	14,126,000	100.00%	
	TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 17,299,172	\$ 17,299,172	100.00%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (9,390,415)	\$ (9,303,606)
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Fiscal Year Ended June 30, 2022 and 2021

12 MONTHS

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9669 MEDIC COST RECOVERY	\$ 7,933,663	\$ 15,398,214	-48.48%	
9410 INTEREST INCOME	61,903	(54,283)	-214.04%	
TOTAL REVENUE	7,995,566	15,343,931	-47.89%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 7,995,566	\$ 15,343,931	-47.89%	

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 3,173,172	\$ 6,151,628	-48.42%	
TOTAL EXPENDITURES:	3,173,172	6,151,628	-48.42%	
5000 TRANSFER TO OTHER FUNDS	14,126,000	9,400,000	50.28%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 17,299,172	\$ 15,551,628	11.24%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (9,303,606)	\$ (207,697)
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