



DAN HAVERTY
Interim 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, April 27, 2023 – 5:30 PM

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

&

Remotely Via Zoom
Phone: (669) 900-6833
Webinar ID: 831 1055 8705#
Passcode: 995 058 367#

COMMITTEE MEMBERS

Director Ted Wood – Chair
Director Robert Webber – 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 February 23 2023. | 2 |
| 2. Quarterly Investment Report from March 2023
Recommendation: Receive and file the investment report for the 3rd quarter of Fiscal Year 2022-23. | 3 |

PRESENTATION ITEMS

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------|---|
| 1. Financial Report through February 28, 2023 (CFO Dave O’Toole)
Recommendation: Receive presentation. No action required. | 5 |
|---------------------------------------------------------------------------------------------------------------------------------------------|---|

NEXT MEETING DATE: May 25, 2023

ANTICIPATED ACTION AND PRESENTATION ITEMS: FY 2023/24 Preliminary Budget

ADJOURNMENT

Posted on April 24, 2023

Sherri Martucci, Interim Clerk of the Board

* No written report **  Separate Attachment



Dan Haverty
Interim Fire Chief

Sacramento Metropolitan Fire District

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**ACTION SUMMARY MINUTES
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING
THURSDAY, FEBRUARY 23, 2023 – 5:00 PM**

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

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

CALL TO ORDER

The meeting was called to order at 5:02 pm by Director Wood. Committee members present: Jones, Webber and Wood. Committee members absent: None. Staff present: Interim Chief Haverty and Clerk Penilla.

PUBLIC COMMENT: None

CONSENT AGENDA

Action: Moved by Jones, seconded by Webber, 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 January 26, 2023.
Action: Approved the Action Summary Minutes.

PRESENTATION ITEMS

- 1. Mid-Year Budget FY 2022/2023 (CFO Dave O’Toole)**
Recommendation: Receive presentation. No action required.
Action: No action taken.
- 2. Financial Report through December 31, 2022 (CFO Dave O’Toole)**
Recommendation: Receive and file financial report. No action required.
Action: No action taken.
- 3. Overview of Finance Division Internal Control Procedures and Practices (CFO Dave O’Toole)**
Recommendation: Receive presentation. No action required.
Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:55 pm.

Director Wood, Chair

Melissa Penilla, Board Clerk



Sacramento Metropolitan Fire District

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

DAN HAVERTY
Interim Fire Chief

DATE: April 27, 2023
TO: Board of Directors
FROM: Ronald Empedrad, Controller
RE: Quarterly Investment Report – March 2023

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 March 31, 2023. 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 Midyear 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 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 3rd quarter of Fiscal Year 2022-23.

Submitted by:

Ronald Empedrad, CPA
Controller

Attachments: Sacramento Metropolitan Fire District's March 2023 Quarterly Investment Report



QUARTERLY INVESTMENT REPORT AS OF MARCH 31, 2023

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<u>Investments Managed by Trustees</u>				
Money Market Mutual Funds - Equipment Financing	US Treasuries	1-Apr-2023	434,648	4.22%
Government Securities - Pension Bond Fund	Various	Various	<u>11,580,355</u>	1.74%
	Total Managed Accounts		<u>12,015,004</u>	
<u>Cash in Banks</u>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Apr-2023	1,429,052	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Apr-2023	80,227	0.00%
Workers' Compensation Account	Secured Deposit Acct	1-Apr-2023	<u>262,797</u>	0.00%
	Total Cash in Bank		<u>1,772,076</u>	
	Total Cash in Bank and Managed Accounts		<u>13,787,079</u>	
<u>Pooled Investment Funds</u>				
Sacramento County	Sacramento County Treasurer	1-Apr-2023	<u>(11,391,500)</u>	4.00%
Total Cash and Investments			<u>\$ 2,395,579</u>	

**As part of managing the District's cash flow needs, the Sacramento County Treasurer allows dry period financing of up to 85% of estimated property tax revenues. The money is essentially loaned by the County's Investment Pool.*

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



FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2023

(UNAUDITED)

Presented by:

Dave O'Toole, CFO



CASH BALANCE
As of February 28, 2023 and 2022

FUND NO.	NAME OF FUND	FY 2022/23	FY 2021/22 FEB 28, 2022
212A	County of Sacramento	\$ (16,386,696)	\$ (10,348,143)
212A	Workers' Compensation Fund	194,742	194,920
212A	Wells Fargo Bank	2,234,063	1,678,928
	<i>SUBTOTAL - GENERAL FUND</i>	\$ (13,957,891)	\$ (8,474,295)
212D	County of Sacramento Capital Facilities Fund	1,639,536	842,884
212D	US Bank - Lease Revenue Bonds Reserve Fund	-	-
212D	Equipment Financing Trust	432,209	1,350,722
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$ 2,071,745	\$ 2,193,606
212E	County of Sacramento Pension Obligation Reserve Fund	2,430,932	3,359,287
212E	U.S. Bank - POB Trust Fund	11,416,738	9,209,759
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$ 13,847,670	\$ 12,569,046
212G	County of Sacramento Grant Fund	109,030	1,011,829
212I	County of Sacramento Impact Fees	4,964,417	5,278,162
212L	County of Sacramento Leased Property Fund	495,917	1,732,476
212M	County of Sacramento IGT Fund	128,386	13,373,772
	<i>TOTAL CASH</i>	\$ 7,659,274	\$ 27,684,596

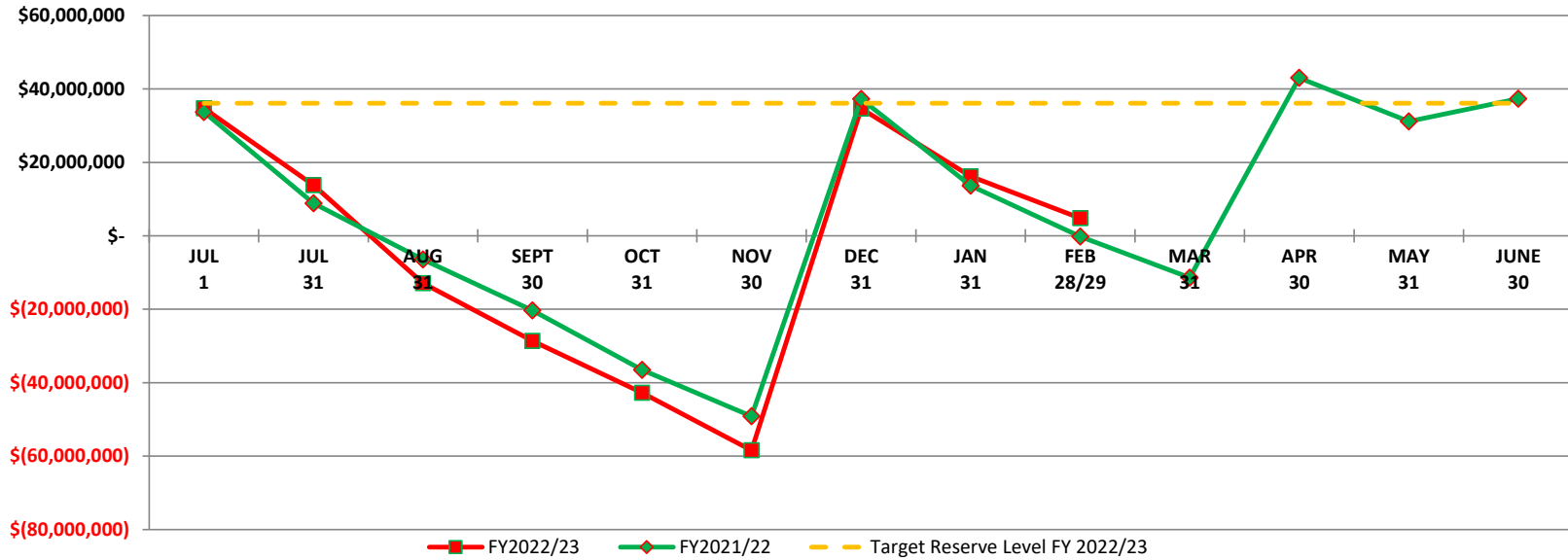


CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)
For the Eight Months Ended February 28, 2023

Beginning Balance, 7/1/2022	\$	66,145,703
Contributions		2,648,051
Gain(Loss)		1,537,573
Admin Expense		(38,378)
Ending Balance, 02/28/2023	\$	<u>70,292,949</u>



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2021/22 to 2022/23



RATIO OF NET RESERVES TO TOTAL EXPENDITURES			
Period Ending	Reserves w/o Workers' Comp ¹	Net Budgeted Expenditures ²	Ratio
07/01/22	\$ 34,728,019	\$ 268,998,489	12.9%
09/30/22	\$ (28,645,574)	\$ 268,998,489	-10.6%
12/31/23	\$ 34,679,793	\$ 268,998,489	12.9%
02/28/23	\$ 4,780,586	\$ 268,998,489	1.8%
6/30/2023 Projected	\$ 36,106,304	\$ 268,998,489	13.4%

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.

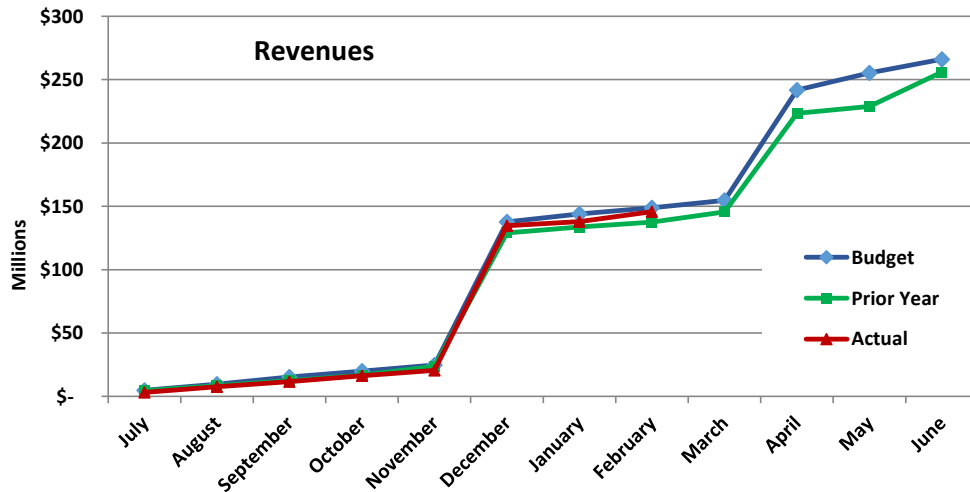


REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A For the Eight Months Ended February 28, 2023

8 MONTHS / 66.67% OF FISCAL YEAR

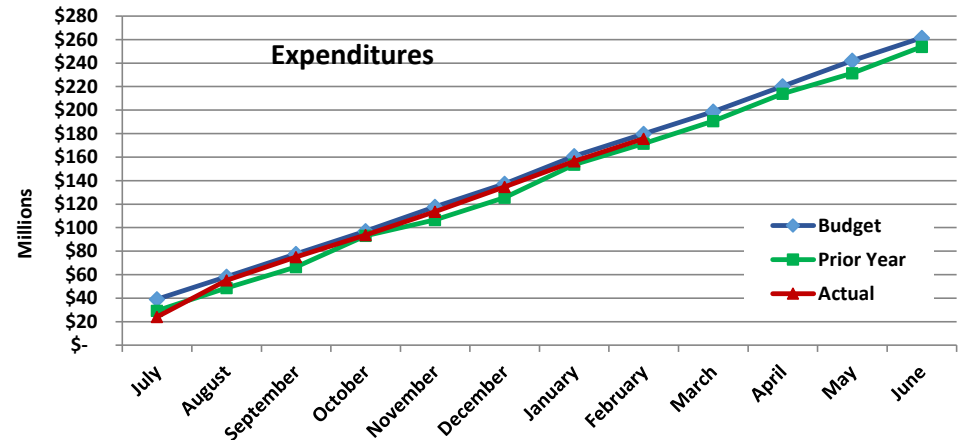
FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$ 189,039,933	\$ 108,154,006	57.21%
9300 FINES	9,000	1,307	14.52%
9400 USE OF MONEY/PROPERTY	15,000	(145,260)	-968.40%
9500 OTHER GOVERNMENTAL AGENCIES	4,198,856	2,178,202	51.88%
9600 OTHER CHARGES FOR SERVICES	11,999,000	6,568,109	54.74%
9669 MEDIC COST RECOVERY*	47,800,000	28,798,132	60.25%
9700 OTHER REVENUES	1,482,406	228,430	15.41%
TOTAL REVENUE:	254,544,195	145,782,926	57.27%
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	15,832,579	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 270,376,774	\$ 145,782,926	53.92%

*Includes GEMT



FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 122,000,031	\$ 78,435,612	64.29%
1200 EMPLOYEE BENEFITS	100,760,974	66,136,844	65.64%
TOTAL LABOR COSTS:	222,761,005	144,572,456	64.90%
2000 SERVICES & SUPPLIES	38,386,516	24,606,415	64.10%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	3,365,426	1,427,330	42.41%
3200 PRINCIPAL AND INTEREST	271,371	136,475	50.29%
TOTAL ASSESSMENTS & CONTRIBUTIONS	3,636,797	1,563,805	43.00%
5000 TRANSFER TO OTHER FUNDS	4,214,171	4,987,680	118.35%
TOTAL EXPENDITURES:	\$ 268,998,489	\$ 175,730,356	65.33%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 1,378,285	\$ (29,947,430)
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REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9100 ALL TAXES	\$ 108,154,006	\$ 99,416,428	8.79%
9300 FINES	1,307	4,582	-71.48%
9400 USE OF MONEY/PROPERTY	(145,260)	(65,310)	122.42%
9500 OTHER GOVERNMENTAL AGENCIES	2,178,202	1,725,585	26.23%
9600 OTHER CHARGES FOR SERVICES	6,568,109	6,705,202	-2.04%
9669 MEDIC COST RECOVERY	28,798,132	29,654,064	-2.89%
9700 OTHER REVENUES	228,430	117,235	94.85%
TOTAL REVENUE:	145,782,926	137,557,786	5.98%
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$ 145,782,926	\$ 137,557,786	5.98%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1100 EMPLOYEE WAGES	\$ 78,435,612	\$ 76,185,389	2.95%
1200 EMPLOYEE BENEFITS	66,136,844	64,526,694	2.50%
TOTAL LABOR COSTS:	144,572,456	140,712,083	2.74%
2000 SERVICES & SUPPLIES	24,606,415	22,722,130	8.29%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	1,427,330	1,904,501	-25.05%
3200 PRINCIPAL AND INTEREST	136,475	95,586	42.78%
TOTAL ASSESSMENTS & CONTRIBUTIONS	1,563,805	2,000,087	-21.81%
5900 TRANSFER TO OTHER FUNDS	4,987,680	6,044,929	-17.49%
TOTAL EXPENDITURES:	\$ 175,730,356	\$ 171,479,229	2.48%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (29,947,430)	\$ (33,921,443)
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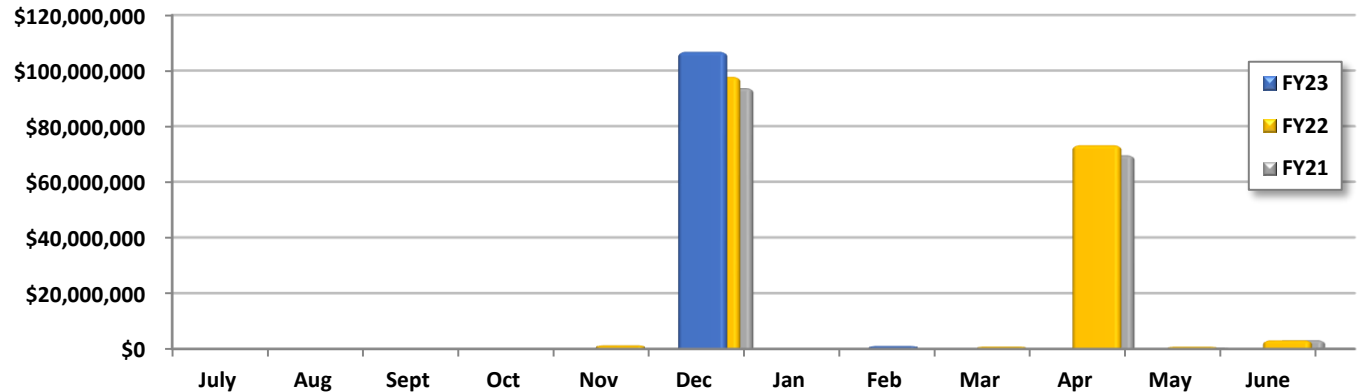
PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS / 66.67% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
BUDGETED	\$ 175,646,167				\$ 189,039,933			
July		-	-	0.00%		-	-	0.00%
August		\$ 2,528	2,528	0.00%		\$ 2,790	2,790	0.00%
September		22	2,550	0.00%		686	3,476	0.00%
October		893	3,443	0.00%		960	4,436	0.00%
November		1,372,811	1,376,254	0.77%		-	4,436	0.00%
December		98,040,176	99,416,430	55.88%		107,056,640	107,061,076	56.63%
January		-	99,416,430	55.88%		-	107,061,076	56.63%
February		-	99,416,430	55.88%		1,092,929	108,154,005	57.21%
March		887,963	100,304,393	56.37%				
April		73,445,856	173,750,249	97.65%				
May		826,474	174,576,723	98.12%				
June		3,348,686	177,925,409	100.00%				
Accrual		-	177,925,409	100.00%				
TOTAL REVENUES		\$ 177,925,409				\$ 108,154,006		57.21%

Total Property Taxes Compared to Prior Year:	
FY 2022/23	\$ 108,154,006
FY 2021/22	99,416,430
Revenue Increase (Decrease) from Prior Year	<u>\$ 8,737,576</u>
Percentage:	8.79%





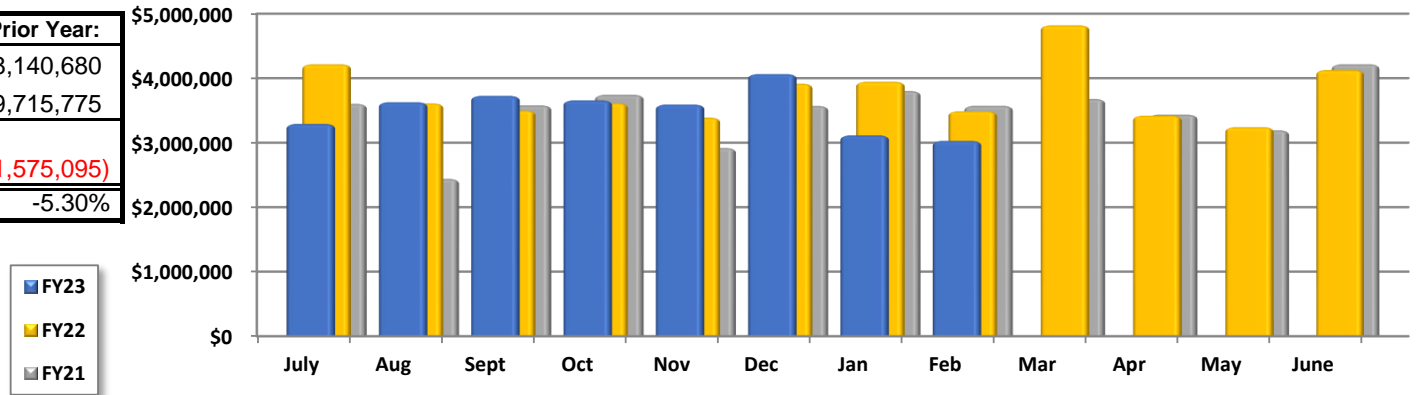
MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A

For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS / 66.67% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 45,601,986 *				\$ 44,500,000 *			
July		\$ 4,221,284	\$ 4,221,284	9.31%		\$ 3,296,948	\$ 3,296,948	7.41%
August		3,615,288	7,836,572	17.28%		3,632,407	6,929,355	15.57%
September		3,504,433	11,341,005	25.01%		3,731,275	10,660,630	23.96%
October		3,618,492	14,959,497	32.99%		3,661,123	14,321,753	32.18%
November		3,393,866	18,353,363	40.48%		3,596,490	17,918,243	40.27%
December		3,919,451	22,272,814	49.12%		4,069,101	21,987,344	49.41%
January		3,950,027	26,222,841	57.83%		3,119,224	25,106,568	56.42%
February		3,492,934	29,715,775	65.54%		3,034,112	28,140,680	63.24%
March		4,824,295	34,540,070	76.18%				
April		3,424,336	37,964,406	83.73%				
May		3,246,029	41,210,435	90.89%				
June		4,645,829	45,856,264	101.13%				
Net Accrual/Reversal		(513,733)	45,342,531	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 45,342,531				\$ 28,140,680		63.24%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2022/23	\$ 28,140,680
FY 2021/22	29,715,775
Revenue Increase (Decrease) from Prior Year	\$ (1,575,095)
Percentage:	-5.30%



*Excludes GEMT & IGT.
Includes QAF.

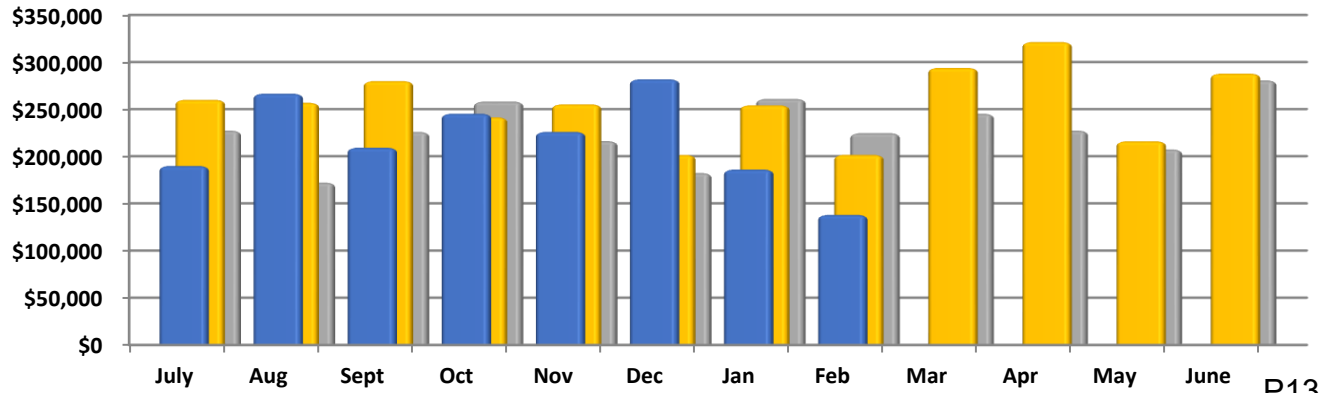
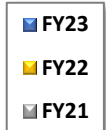


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS / 66.67% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
BUDGETED	\$ 2,398,000				\$ 2,393,000			
July		\$ 260,380	\$ 260,380	8.47%		\$ 190,157	\$ 190,157	7.95%
August		257,248	517,628	16.84%		266,870	457,027	19.10%
September		280,209	797,837	25.95%		209,477	666,504	27.85%
October		241,835	1,039,672	33.82%		245,588	912,092	38.12%
November		255,548	1,295,220	42.13%		226,297	1,138,389	47.57%
December		201,894	1,497,114	48.70%		282,174	1,420,563	59.36%
January		254,580	1,751,694	56.98%		186,347	1,606,910	67.15%
February		201,921	1,953,615	63.55%		138,235	1,745,145	72.93%
March		294,248	2,247,863	73.12%				
April		321,705	2,569,568	83.59%				
May		216,360	2,785,928	90.63%				
June		263,444	3,049,372	99.20%				
Net Accrual/Reversal		24,694	3,074,066	100.00%				
TOTAL CRRD REVENUES		\$ 3,074,066				\$ 1,745,145		72.93%

Total CRRD Revenues Compared to Prior Year:	
FY 2022/23	\$ 1,745,145
FY 2021/22	1,953,615
Revenue Increase (Decrease) from Prior Year	\$ (208,470)
Percentage:	-10.67%



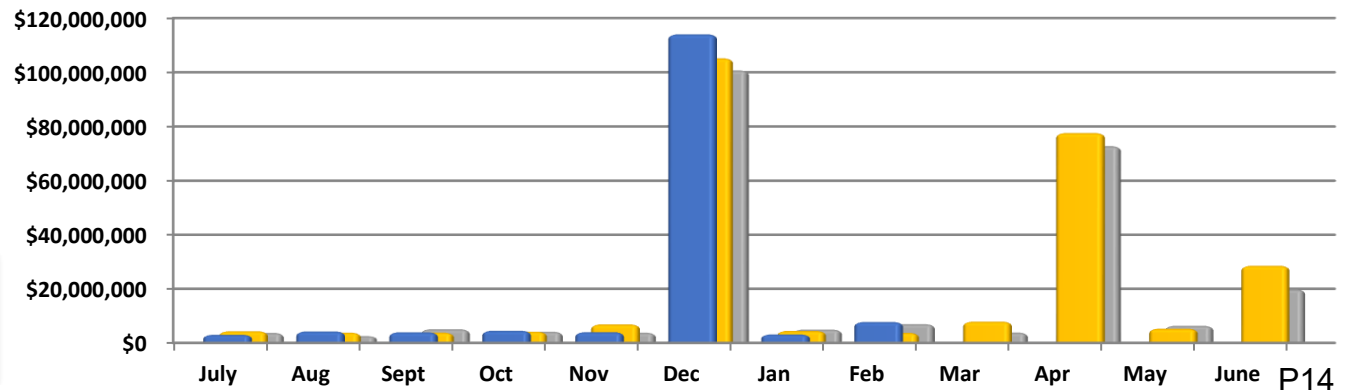


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS / 66.67% OF FISCAL YEAR

	FISCAL YEAR 2021/22				FISCAL YEAR 2022/23			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
BUDGETED	\$ 256,096,609				\$ 270,376,774			
July		\$ 4,466,758	\$ 4,466,758	1.74%		\$ 3,117,720	\$ 3,117,720	1.15%
August		3,960,756	8,427,514	3.29%		4,411,416	7,529,136	2.78%
September		3,982,746	12,410,260	4.85%		4,095,748	11,624,884	4.30%
October		4,305,126	16,715,386	6.53%		4,654,714	16,279,598	6.02%
November		7,027,660	23,743,046	9.27%		4,142,895	20,422,493	7.55%
December		105,322,978	129,066,024	50.42%		114,176,914	134,599,407	49.78%
January		4,595,494	133,661,518	52.21%		3,280,093	137,879,500	51.00%
February		3,896,268	137,557,786	53.73%		7,903,426	145,782,926	53.92%
March		8,058,379	145,616,165	56.88%				
April		77,765,275	223,381,440	87.26%				
May		5,450,698	228,832,138	89.39%				
June (100% of year)		28,718,479	257,550,617	100.61%				
Net Accrual/Reversal		(1,552,947)	255,997,670	100.00%				
TOTAL REVENUE		\$ 255,997,670				\$ 145,782,926		53.92%

Total Revenue Compared to Prior Year:	
FY 2022/23	\$ 145,782,926
FY 2021/22	137,557,786
Revenue Increase (Decrease) from Prior Year	<u>\$ 8,225,140</u>
Percentage:	<u>5.98%</u>





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Eight Months Ended February 28, 2023

8 MONTHS / 66.67% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 13,666	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	630,000	126,100	20.02%
9870 OTHER FUNDING SOURCES-FINANCING	8,173,876	-	0.00%
TOTAL REVENUE	8,803,876	139,766	1.59%
5900 TRANSFER FROM OTHER FUNDS	4,211,523	4,987,680	118.43%
TOTAL TRANSFER IN	4,211,523	4,987,680	118.43%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 13,015,399	\$ 5,127,446	39.40%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 125,000	\$ (4,589)	-3.67%
3200 PRINCIPAL & INTEREST	4,987,680	2,484,480	49.81%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	18,000	7,884	43.80%
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	15,956,730	1,049,992	6.58%
4400 COMPUTER SOFTWARE	-	-	-
TOTAL CAPITAL OUTLAY	15,974,730	1,057,876	6.62%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$ 21,087,410	\$ 3,537,767	16.78%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (8,072,011)	\$ 1,589,679
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 13,666	\$ 4,272	219.90%
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	126,100	55,148	128.66%
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	8,030,000	-100.00%
TOTAL REVENUE	139,766	8,089,420	-98.27%
5900 TRANSFER FROM OTHER FUNDS	4,987,680	4,944,537	0.87%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 5,127,446	\$ 13,033,957	-60.66%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ (4,589)	\$ 125,000	-103.67%
3200 PRINCIPAL & INTEREST	2,484,480	2,396,676	3.66%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	7,884	9,634	-18.16%
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	1,049,992	4,104,604	-74.42%
4400 COMPUTER SOFTWARE	-	-	-
TOTAL CAPITAL OUTLAY	1,057,876	4,114,238	-74.29%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 3,537,767	\$ 6,635,914	-46.69%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 1,589,679	\$ 6,398,043
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Eight Months Ended February 28, 2023

8 MONTHS / 66.67% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 2,162	-
9429 BUILDING RENTAL	1,101,817	755,856	68.60%
9710 OTHER REVENUES	-	-	-
TOTAL REVENUE:	1,101,817	758,018	68.80%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$ 1,101,817	\$ 758,018	68.80%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 892,331	\$ 694,470	77.83%
3200 PRINCIPAL AND INTEREST	245,709	128,682	52.37%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES:	\$ 1,138,040	\$ 823,152	72.33%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (36,223)	\$ (65,134)
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 2,162	\$ 2,041	5.93%
9429 BUILDING RENTAL	755,856	764,228	-1.10%
9710 OTHER REVENUES	-	-	-
TOTAL REVENUE:	758,018	766,269	-1.08%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE & SOURCES:	\$ 758,018	\$ 766,269	-1.08%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES AND SUPPLIES:	\$ 694,470	\$ 172,247	303.18%
3200 PRINCIPAL AND INTEREST	128,682	90,649	41.96%
4000 CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$ 823,152	\$ 262,896	213.11%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (65,134)	\$ 503,373
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REVENUE AND EXPENDITURES - GRANTS FUND 212G For the Eight Months Ended February 28, 2023

8 MONTHS / 66.67% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ 6,000	\$ 5,628	93.80%
9531 AID/OTHER LOCAL GOV'T AGENCY	4,684,330	3,244,314	69.26%
9870 OTHER FUNDING SOURCES	660,406	-	0.00%
TOTAL REVENUE:	5,350,736	3,249,942	60.74%
5900 TRANSFER FROM OTHER FUNDS	44,073	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 5,394,809	\$ 3,249,942	60.24%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$ 4,015,662	\$ 1,553,791	38.69%
1200 EMPLOYEE BENEFITS	724,525	1,436,928	198.33%
TOTAL LABOR COSTS	4,740,187	2,990,719	63.09%
2000 SERVICES & SUPPLIES	553,700	107,007	19.33%
4303 CAPITAL OUTLAY	220,188	146,588	66.57%
5000 TRANSFER TO OTHER FUNDS	90,267	-	0.00%
TOTAL EXPENDITURES & EQUIPMENT:	\$ 5,604,342	\$ 3,244,314	57.89%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (209,533)	\$ 5,628
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REVENUE AND EXPENDITURES - GRANTS FUND 212G For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 5,628	\$ 1,566	259.39%
9531 AID/OTHER LOCAL GOV'T AGENCY	3,244,314	-	-
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
9870 OTHER FUNDING SOURCES	-	368,045	-100.00%
TOTAL REVENUE:	3,249,942	369,611	779.29%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE & SOURCES:	\$ 3,249,942	\$ 369,611	779.29%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
1000 EMPLOYEE WAGES	\$ 1,553,791	\$ 104,114	1392.39%
1200 EMPLOYEE BENEFITS	1,436,928	27,599	5106.45%
TOTAL LABOR COSTS	2,990,719	131,713	2170.63%
2000 SERVICES AND SUPPLIES	107,007	188,867	-43.34%
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-
4303 EQUIPMENT	146,588	164,483	-10.88%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & EQUIPMENT:	\$ 3,244,314	\$ 485,063	568.84%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 5,628	\$ (115,452)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I
For the Eight Months Ended February 28, 2023

8 MONTHS / 66.67% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ 15,300	-
9657 IMPACT FEES	1,300,000	797,773	61.37%
TOTAL REVENUE	1,300,000	813,073	62.54%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 813,073	62.54%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 90,000	\$ 51,655	57.39%
TOTAL SERVICES & SUPPLIES	90,000	51,655	57.39%
4101 LAND ACQUISITION	40,000	-	0.00%
4201 STRUCTURES	1,150,000	57,530	5.00%
4300 VEHICLES & EQUIPMENT	-	-	-
TOTAL CAPITAL ASSETS	1,190,000	57,530	4.83%
TOTAL EXPENDITURES:	1,280,000	109,185	8.53%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 1,280,000	\$ 109,185	8.53%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 20,000	\$ 703,888
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I

For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9410 INTEREST INCOME	\$ 15,300	\$ 9,489	61.24%
9657 IMPACT FEES	797,773	1,370,908	-41.81%
TOTAL REVENUE	813,073	1,380,397	-41.10%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 813,073	\$ 1,380,397	-41.10%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ 51,655	\$ 51,103	1.08%
TOTAL SERVICES & SUPPLIES	51,655	51,103	1.08%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	57,530	3,093,822	-98.14%
4300 VEHICLES & EQUIPMENT	-	24,539	-100.00%
TOTAL CAPITAL OUTLAY	57,530	3,118,361	-98.16%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 109,185	\$ 3,169,464	-96.56%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 703,888	\$ (1,789,067)
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Eight Months Ended February 28, 2023

8 MONTHS / 66.67% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	MIDYEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY	\$ 26,978,546	\$ 153,666	0.57%
9410 INTEREST INCOME	-	272	-
TOTAL REVENUE	26,978,546	153,938	0.57%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 26,978,546	\$ 153,938	0.57%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	MIDYEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 11,271,023	\$ 6,659,945	59.09%
TOTAL EXPENDITURES:	11,271,023	6,659,945	59.09%
5000 TRANSFER TO OTHER FUNDS	15,783,736	-	0.00%
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 27,054,759	\$ 6,659,945	24.62%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (76,213)	\$ (6,506,007)
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Eight Months Ended February 28, 2023 and 2022

8 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE
9669 MEDIC COST RECOVERY	\$ 153,666	\$ 7,692,957	-98.00%
9410 INTEREST INCOME	272	-	-
TOTAL REVENUE	153,938	7,692,957	-98.00%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 153,938	\$ 7,692,957	-98.00%

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22			
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE
2000 SERVICES & SUPPLIES	\$ 6,659,945	\$ 3,172,992	109.89%
TOTAL EXPENDITURES:	6,659,945	3,172,992	109.89%
5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 6,659,945	\$ 3,172,992	109.89%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (6,506,007)	\$ 4,519,965
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