



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, JANUARY 26, 2023 – 5:30 PM

Sacramento Metropolitan Fire District  
10545 Armstrong Avenue, Boardroom, 2<sup>nd</sup> Floor  
Mather, California

&

Remotely Via Zoom  
Phone: (669) 900-6833  
Webinar ID: 872 2905 3481#  
Passcode: 708 320 728#

### COMMITTEE MEMBERS

Director Gay Jones  
Director Robert Webber  
Director Ted Wood  
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. <b>Action Summary Minutes</b><br><b>Recommendation:</b> Approve the Action Summary Minutes for meeting of October 27, 2022.  | 2        |
| 2. <b>Quarterly Investment Report from December 2022</b><br><b>Recommendation:</b> Receive and file the investment report for the 2nd quarter of Fiscal Year 2022-23. | 3        |

### ACTION ITEM

- |   |   |
|---|---|
| 1. <b>Election of Officers</b> ( <i>Clerk Penilla</i> )<br><b>Recommendation:</b> Elect a Chair and Vice Chair to the 2023 Finance Committee. | * |
|---|---|

### PRESENTATION ITEMS

- |  |   |
|--|---|
| 1. <b>Financial Report through October 31, 2022</b> ( <i>CFO Dave O'Toole</i> )<br><b>Recommendation:</b> Receive and file financial report. No action required. | 5 |
|--|---|

NEXT MEETING DATE: February 23, 2023

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

### ADJOURNMENT

Posted on January 23, 2023

\_\_\_\_\_  
Melissa Penilla, Clerk of the Board

\* No written report    \*\* Separate Attachment



TODD HARMS  
Fire Chief

# Sacramento Metropolitan Fire District

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

**ACTION SUMMARY MINUTES  
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING  
THURSDAY, OCTOBER 27, 2022 – 5:00 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 5:04 pm by Director Orzalli. Committee members present: Clark, Jones and Orzalli. Committee members absent: Wood. Staff present: Chief Harms and Clerk Penilla.

**PUBLIC COMMENT:** None

## CONSENT AGENDA

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

- Action Summary Minutes**  
**Recommendation:** Approve the Action Summary Minutes for meeting of August 25, 2022.  
**Action:** Approved the Action Summary Minutes.

## PRESENTATION ITEMS

- CalPERS’ 2022 Annual Pension Valuation: Safety, Miscellaneous PEPRA, and Miscellaneous Classic Plans (CFO Dave O’Toole)**  
**Recommendation:** Receive presentation. No action required.  
**Action:** No action taken.
- Financial Report through August 31, 2022 (CFO Dave O’Toole)**  
**Recommendation:** Receive and file financial report. No action required.  
**Action:** No action taken.

## ADJOURNMENT

The meeting adjourned at 5:26 PM.

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Director Orzalli, Chair

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Melissa Penilla, Board Clerk



# Sacramento Metropolitan Fire District

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

DAN HAVERTY  
Fire Chief

DATE: January 26, 2023  
TO: Board of Directors  
FROM: Ronald Empedrad, Controller  
RE: Quarterly Investment Report – December 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 December 31, 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 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 2nd quarter of Fiscal Year 2022-23.

Submitted by:

  
\_\_\_\_\_  
Ronald Empedrad, CPA  
Controller

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




## QUARTERLY INVESTMENT REPORT AS OF DECEMBER 31, 2022

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<b><u>Investments Managed by Trustees</u></b>				
Money Market Mutual Funds - Equipment Financing	US Treasuries	1-Jan-2023	1,220,481	3.53%
Government Securities - Pension Bond Fund	Various	Various	<u>11,418,322</u>	1.68%
	Total Managed Accounts		<u>12,638,803</u>	
<b><u>Cash in Banks</u></b>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Jan-2023	6,487,022	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Jan-2023	101,071	0.00%
Workers' Compensation Account	Secured Deposit Acct	1-Jan-2023	<u>316,787</u>	0.00%
	Total Cash in Bank		<u>6,904,880</u>	
	Total Cash in Bank and Managed Accounts		<u>19,543,683</u>	
<b><u>Pooled Investment Funds</u></b>				
Sacramento County	Sacramento County Treasurer	1-Jan-2023	<u>(82,603,811)</u>	3.52%
	<b>Total Cash and Investments</b>		<b><u>\$ (63,060,127)</u></b>	

*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 FOUR MONTHS ENDED OCTOBER 31, 2022

(UNAUDITED)

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Presented by:

Dave O'Toole, CFO



**CASH BALANCE**  
**As of October 31, 2022 and 2021**

FUND NO.	NAME OF FUND	FY 2022/23	FY 2021/22 OCT 31, 2021
212A	County of Sacramento	\$ (68,050,985)	\$ (58,852,519)
212A	Workers' Compensation Fund	19,173	73,178
212A	Wells Fargo Bank	1,769,286	1,559,236
	<b><i>SUBTOTAL - GENERAL FUND</i></b>	<b>\$ (66,262,526)</b>	<b>\$ (57,220,105)</b>
212D	County of Sacramento Capital Facilities Fund	4,115,524	621,848
212D	US Bank - Lease Revenue Bonds Reserve Fund	-	676,071
212D	Equipment Financing Trust	1,215,108	3,897,560
	<b><i>SUBTOTAL - CAPITAL FACILITIES FUND</i></b>	<b>\$ 5,330,632</b>	<b>\$ 5,195,479</b>
212E	County of Sacramento Pension Obligation Reserve Fund	215,645	284,323
212E	U.S. Bank - POB Trust Fund	11,288,391	9,364,368
	<b><i>SUBTOTAL - PENSION OBLIGATION FUND</i></b>	<b>\$ 11,504,036</b>	<b>\$ 9,648,691</b>
212G	County of Sacramento Grant Fund	2,847,314	1,081,181
212I	County of Sacramento Impact Fees	4,639,363	6,039,969
212L	County of Sacramento Leased Property Fund	433,892	1,510,444
212M	County of Sacramento IGT Fund	128,114	6,218,027
	<b><i>TOTAL CASH</i></b>	<b>\$ (41,379,175)</b>	<b>\$ (27,526,314)</b>

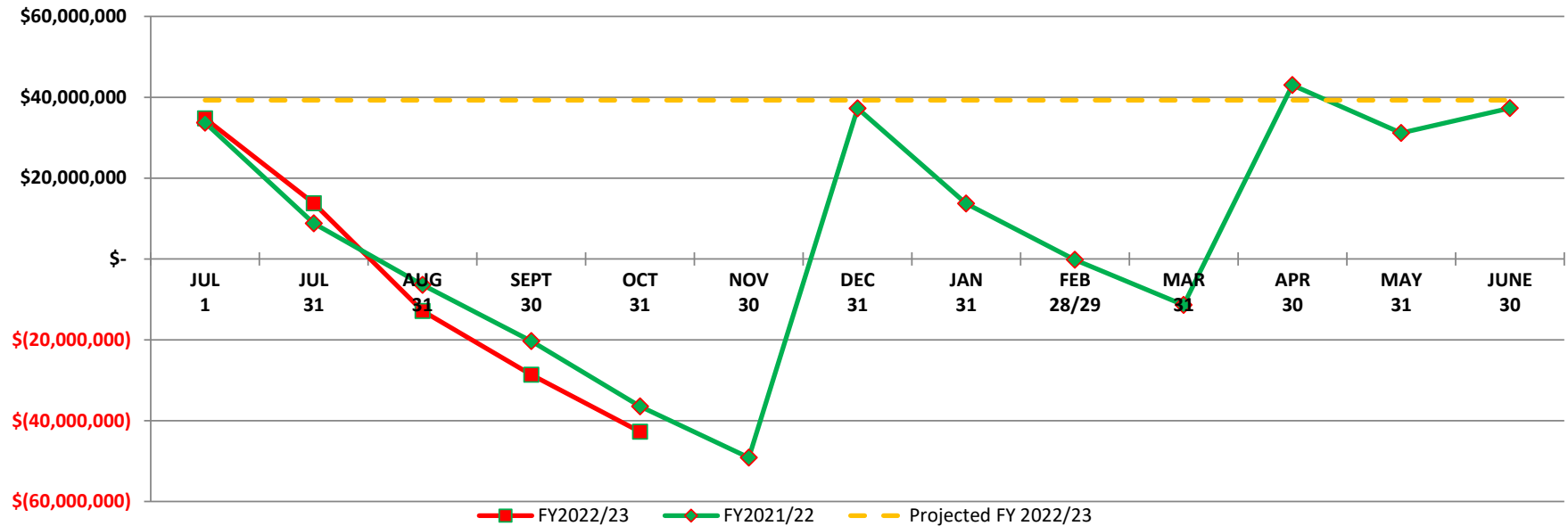


**CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)**  
**For the Four Months Ended October 31, 2022**

<b>Beginning Balance, 7/1/2022</b>	<b>\$ 66,145,703</b>
Contributions	1,324,026
Gain(Loss)	(2,805,049)
Admin Expense	(19,081)
<b>Ending Balance, 10/31/2022</b>	<b><u>\$ 64,645,599</u></b>



## 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 <sup>1</sup>	Net Budgeted Expenditures <sup>2</sup>	Ratio
07/01/22	\$ 34,728,019	\$ 261,581,945	13.3%
09/30/22	\$ (28,645,574)	\$ 261,581,945	-11.0%
10/31/22	\$ (42,747,545)	\$ 261,581,945	-16.3%
6/30/2023 Projected	\$ 39,267,396	\$ 261,581,945	15.0%

**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 Four Months Ended October 31, 2022

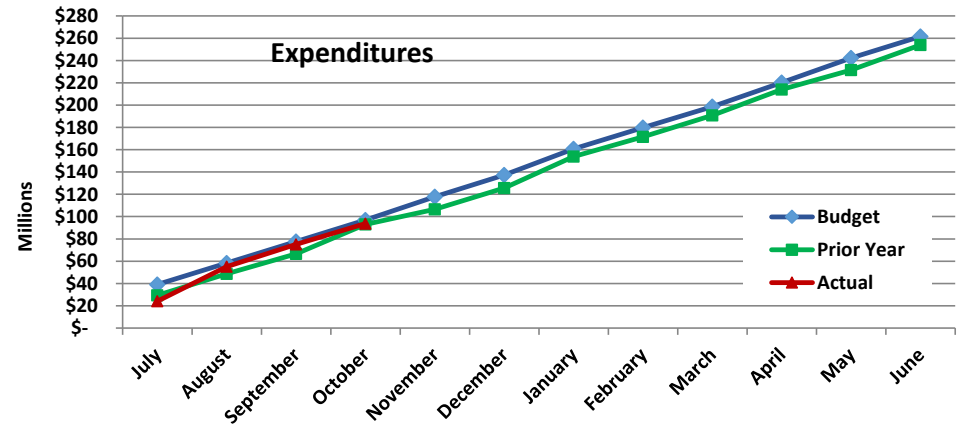
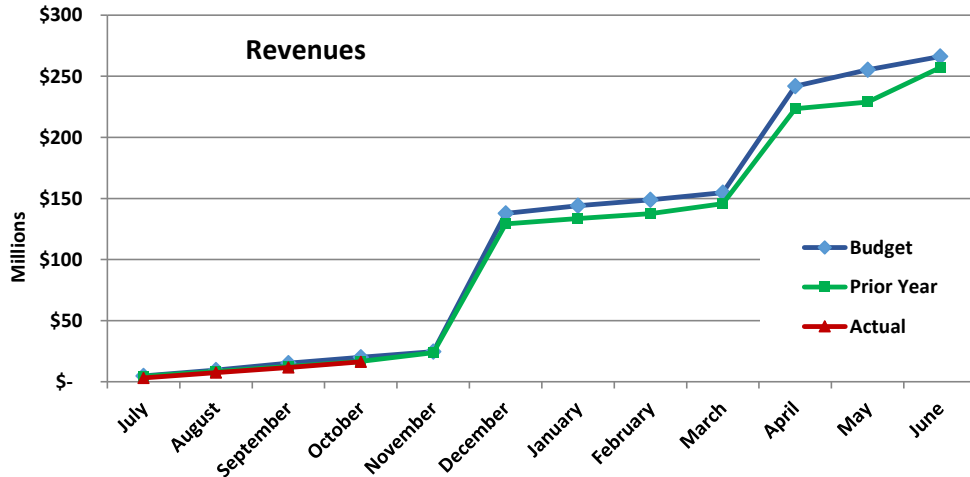
4 MONTHS / 33.33% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$ 189,264,545	\$ 4,436	0.00%
9300 FINES	9,000	1,190	13.22%
9400 USE OF MONEY/PROPERTY	15,000	-	0.00%
9500 OTHER GOVERNMENTAL AGENCIES	4,198,856	1,283	0.03%
9600 OTHER CHARGES FOR SERVICES	11,999,000	1,937,444	16.15%
9669 MEDIC COST RECOVERY*	50,970,046	14,321,753	28.10%
9700 OTHER REVENUES	964,875	13,489	1.40%
<b>TOTAL REVENUE:</b>	<b>257,421,322</b>	<b>16,279,595</b>	<b>6.32%</b>
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	8,700,000	-	0.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 266,121,322</b>	<b>\$ 16,279,595</b>	<b>6.12%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$ 116,497,765	\$ 38,520,254	33.07%
1200 EMPLOYEE BENEFITS	98,089,028	35,152,357	35.84%
<b>TOTAL LABOR COSTS:</b>	<b>214,586,793</b>	<b>73,672,611</b>	<b>34.33%</b>
2000 SERVICES & SUPPLIES	37,409,449	15,020,933	40.15%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,327,145	73,536	1.70%
3200 PRINCIPAL AND INTEREST	262,041	400	0.15%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,589,186</b>	<b>73,936</b>	<b>1.61%</b>
5000 TRANSFER TO OTHER FUNDS	4,996,517	4,987,680	99.82%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 261,581,945</b>	<b>\$ 93,755,160</b>	<b>35.84%</b>

\*Includes GEMT

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 4,539,377</b>	<b>\$ (77,475,565)</b>
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## REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

### For the Four Months Ended October 31, 2022 and 2021

#### 4 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	\$ 4,436	\$ 3,442	28.88%
9300 FINES	1,190	1,943	-38.75%
9400 USE OF MONEY/PROPERTY	-	(1,034)	-100.00%
9500 OTHER GOVERNMENTAL AGENCIES	1,283	-	-
9600 OTHER CHARGES FOR SERVICES	1,937,444	1,750,130	10.70%
9669 MEDIC COST RECOVERY	14,321,753	14,943,230	-4.16%
9700 OTHER REVENUES	13,489	17,675	-23.68%
<b>TOTAL REVENUE:</b>	<b>16,279,595</b>	<b>16,715,386</b>	<b>-2.61%</b>
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-
9870 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 16,279,595</b>	<b>\$ 16,715,386</b>	<b>-2.61%</b>

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	\$ 38,520,254	\$ 38,532,758	-0.03%
1200 EMPLOYEE BENEFITS	35,152,357	34,854,013	0.86%
<b>TOTAL LABOR COSTS:</b>	<b>73,672,611</b>	<b>73,386,771</b>	<b>0.39%</b>
2000 SERVICES & SUPPLIES	15,020,933	13,390,868	12.17%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	73,536	235,984	-68.84%
3200 PRINCIPAL AND INTEREST	400	-	-
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>73,936</b>	<b>235,984</b>	<b>-68.67%</b>
5900 TRANSFER TO OTHER FUNDS	4,987,680	6,044,929	-17.49%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 93,755,160</b>	<b>\$ 93,058,552</b>	<b>0.75%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (77,475,565)</b>	<b>\$ (76,343,166)</b>
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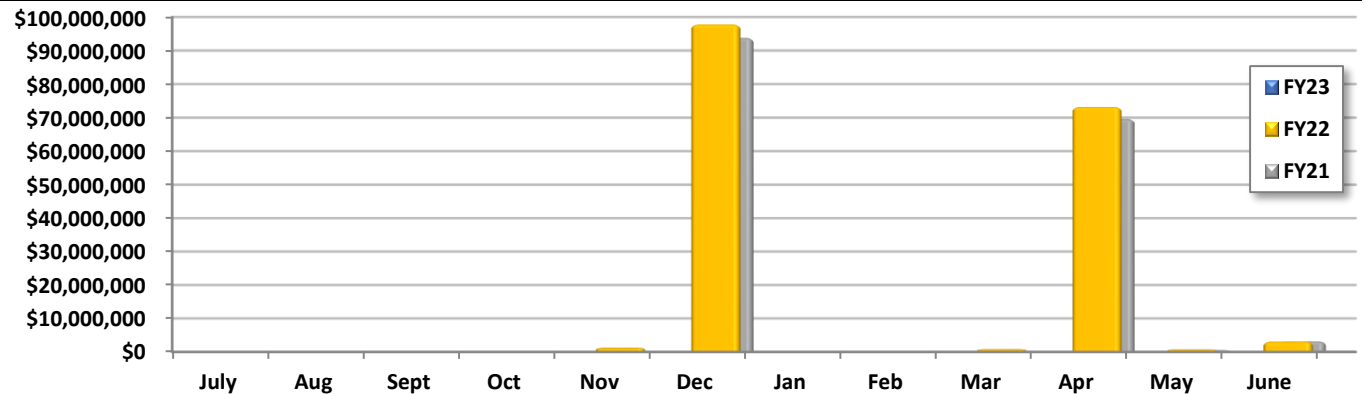


## PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A For the Four Months Ended October 31, 2022 and 2021

### 4 MONTHS / 33.33% 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
<b>BUDGETED</b>	<b>\$ 175,646,167</b>				<b>\$ 189,264,545</b>			
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%				
December		98,040,176	99,416,430	55.88%				
January		-	99,416,430	55.88%				
February		-	99,416,430	55.88%				
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%				
<b>TOTAL REVENUES</b>		<b>\$ 177,925,409</b>				<b>\$ 4,437</b>		<b>0.00%</b>

Total Property Taxes Compared to Prior Year:	
FY 2022/23	\$ 4,437
FY 2021/22	3,443
Revenue Increase (Decrease) from Prior Year	<u>\$ 994</u>
Percentage:	<u>28.87%</u>





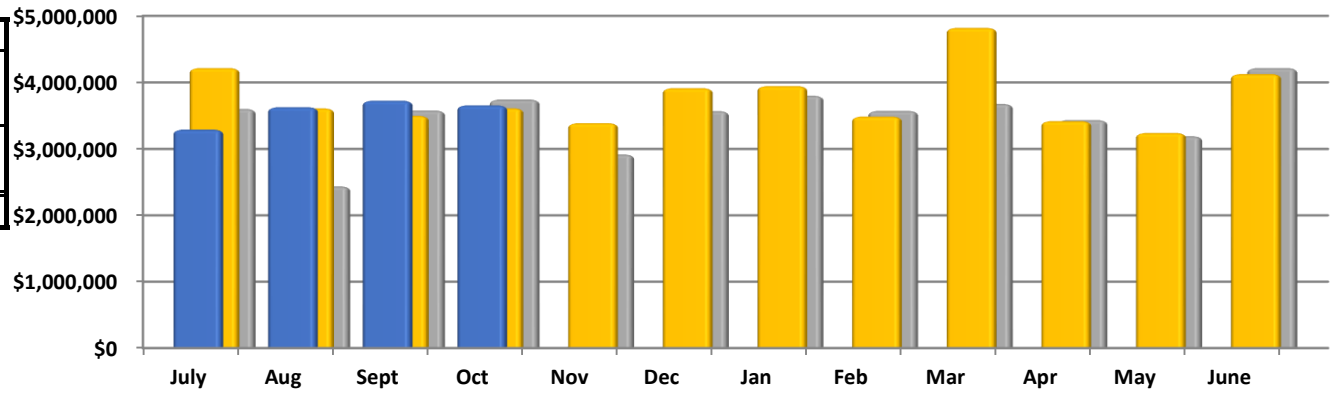
## MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A

### For the Four Months Ended October 31, 2022 and 2021

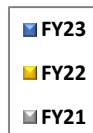
4 MONTHS / 33.33% OF FISCAL YEAR

	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
<b>BUDGETED</b>	\$ 45,601,986*				\$ 46,970,046 *			
July		\$ 4,221,284	\$ 4,221,284	9.31%		\$ 3,296,948	\$ 3,296,948	7.02%
August		3,615,288	7,836,572	17.28%		3,632,407	6,929,355	14.75%
September		3,504,433	11,341,005	25.01%		3,731,275	10,660,630	22.70%
October		3,618,492	14,959,497	32.99%		3,661,123	14,321,753	30.49%
November		3,393,866	18,353,363	40.48%				
December		3,919,451	22,272,814	49.12%				
January		3,950,027	26,222,841	57.83%				
February		3,492,934	29,715,775	65.54%				
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%				
<b>TOTAL MEDIC COST RECOVERY</b>		\$ 45,342,531				\$ 14,321,753		<b>30.49%</b>

Total Medic Cost Recovery Compared to Prior Year:	
FY 2022/23	\$ 14,321,753
FY 2021/22	14,959,497
Revenue Increase (Decrease) from Prior Year	\$ (637,744)
Percentage:	-4.26%



\*Excludes GEMT & IGT.  
Includes QAF.





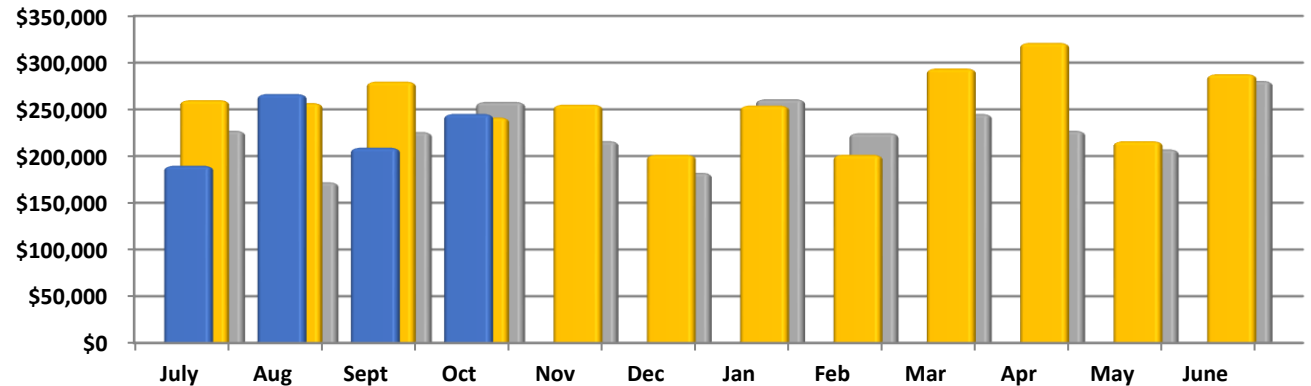
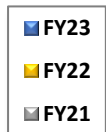
## COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A

### For the Four Months Ended October 31, 2022 and 2021

4 MONTHS / 33.33% 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
<b>BUDGETED</b>	<b>\$ 2,398,000</b>				<b>\$ 2,393,000</b>			
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%				
December		201,894	1,497,114	48.70%				
January		254,580	1,751,694	56.98%				
February		201,921	1,953,615	63.55%				
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%				
<b>TOTAL CRRD REVENUES</b>		<b>\$ 3,074,066</b>				<b>\$ 912,092</b>		<b>38.12%</b>

Total CRRD Revenues Compared to Prior Year:	
FY 2022/23	\$ 912,092
FY 2021/22	1,039,672
Revenue Increase (Decrease) from Prior Year	<b>\$ (127,580)</b>
Percentage:	<b>-12.27%</b>



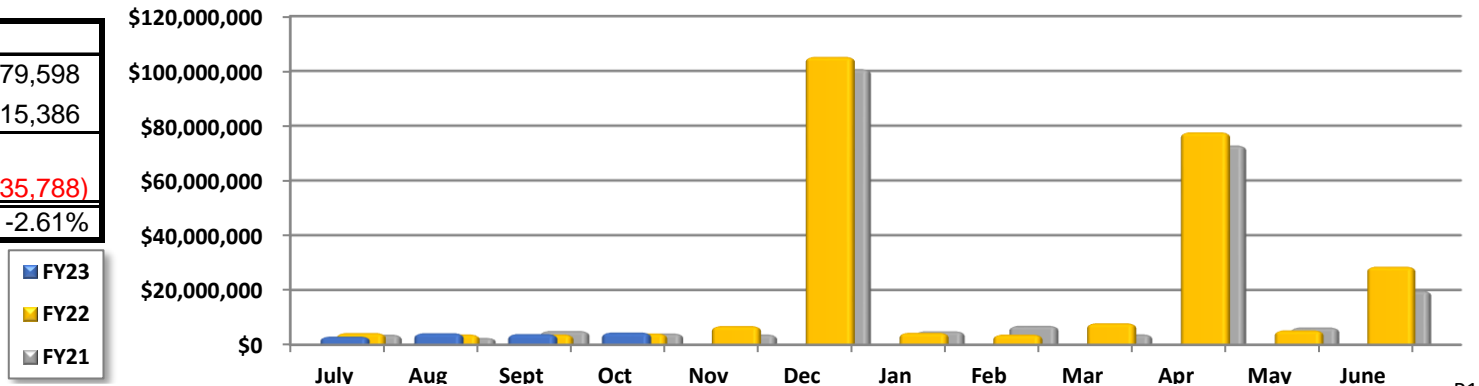


## TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A For the Four Months Ended October 31, 2022 and 2021

### 4 MONTHS / 33.33% 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
<b>BUDGETED</b>	<b>\$ 256,096,609</b>				<b>\$ 266,121,322</b>			
July		\$ 4,466,758	\$ 4,466,758	1.74%		\$ 3,117,720	\$ 3,117,720	1.17%
August		3,960,756	8,427,514	3.28%		4,411,416	7,529,136	2.83%
September		3,982,746	12,410,260	4.83%		4,095,748	11,624,884	4.37%
October		4,305,126	16,715,386	6.50%		4,654,714	16,279,598	6.12%
November		7,027,660	23,743,046	9.24%				
December		105,322,978	129,066,024	50.21%				
January		4,595,494	133,661,518	52.00%				
February		3,896,268	137,557,786	53.51%				
March		8,058,379	145,616,165	56.65%				
April		77,765,275	223,381,440	86.90%				
May		5,450,698	228,832,138	89.02%				
June (100% of year)		28,718,479	257,550,617	100.19%				
Net Accrual/Reversal		(489,039)	257,061,578	100.00%				
<b>TOTAL REVENUE</b>		<b>\$ 257,061,578</b>				<b>\$ 16,279,598</b>		<b>6.12%</b>

Total Revenue Compared to Prior Year:	
FY 2022/23	\$ 16,279,598
FY 2021/22	16,715,386
Revenue Increase (Decrease) from Prior Year	<b>\$ (435,788)</b>
Percentage:	-2.61%





## REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

### For the Four Months Ended October 31, 2022

4 MONTHS / 33.33% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	630,000	112,051	17.79%
9870 OTHER FUNDING SOURCES-FINANCING	7,926,533	-	0.00%
<b>TOTAL REVENUE</b>	<b>8,556,533</b>	<b>112,051</b>	<b>1.31%</b>
5900 TRANSFER FROM OTHER FUNDS	4,987,680	4,987,680	100.00%
<b>TOTAL TRANSFER IN</b>	<b>4,987,680</b>	<b>4,987,680</b>	<b>100.00%</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 13,544,213</b>	<b>\$ 5,099,731</b>	<b>37.65%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 125,000	\$ -	0.00%
3200 PRINCIPAL & INTEREST	4,987,680	675,103	13.54%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	18,000	7,884	43.80%
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	15,692,476	860,904	5.49%
4400 COMPUTER SOFTWARE	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>15,710,476</b>	<b>868,788</b>	<b>5.53%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 20,823,156</b>	<b>\$ 1,543,891</b>	<b>7.41%</b>

EXCESS OF REVENUE OVER EXPENDITURES	<b>\$ (7,278,943)</b>	<b>\$ 3,555,840</b>
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## REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

### For the Four Months Ended October 31, 2022 and 2021

#### 4 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	\$ -	\$ 242	-100.00%
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	112,051	-	-
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-
<b>TOTAL REVENUE</b>	<b>112,051</b>	<b>242</b>	<b>46202.07%</b>
5900 TRANSFER FROM OTHER FUNDS	4,987,680	6,044,929	-17.49%
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 5,099,731</b>	<b>\$ 6,045,171</b>	<b>-15.64%</b>

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	\$ -	\$ -	-
3200 PRINCIPAL & INTEREST	675,103	650,807	3.73%
3290 EARLY BOND RETIREMENT	-	-	-
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	7,884	-	-
4202 NON-STRUCTURE	-	-	-
4300 VEHICLES & EQUIPMENT	860,904	3,768,484	-77.16%
4400 COMPUTER SOFTWARE	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>868,788</b>	<b>3,768,484</b>	<b>-76.95%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 1,543,891</b>	<b>\$ 4,419,291</b>	<b>-65.06%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 3,555,840</b>	<b>\$ 1,625,880</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Four Months Ended October 31, 2022**

4 MONTHS / 33.33% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9429 BUILDING RENTAL	1,101,817	367,750	33.38%
9710 OTHER REVENUES	-	-	-
<b>TOTAL REVENUE:</b>	<b>1,101,817</b>	<b>367,750</b>	<b>33.38%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 1,101,817</b>	<b>\$ 367,750</b>	<b>33.38%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 880,379	\$ 570,991	64.86%
3200 PRINCIPAL AND INTEREST	245,709	-	0.00%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,126,088</b>	<b>\$ 570,991</b>	<b>50.71%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (24,271)</b>	<b>\$ (203,241)</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Four Months Ended October 31, 2022 and 2021**

**4 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	\$ -	\$ 63	-100.00%
9429 BUILDING RENTAL	367,750	363,839	1.07%
9710 OTHER REVENUES	-	-	-
<b>TOTAL REVENUE:</b>	<b>367,750</b>	<b>363,902</b>	<b>1.06%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 367,750</b>	<b>\$ 363,902</b>	<b>1.06%</b>

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:	\$ 570,991	\$ 87,095	555.60%
3200 PRINCIPAL AND INTEREST	-	-	-
4000 CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 570,991</b>	<b>\$ 87,095</b>	<b>555.60%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (203,241)</b>	<b>\$ 276,807</b>
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## REVENUE AND EXPENDITURES - GRANTS FUND 212G

### For the Four Months Ended October 31, 2022

4 MONTHS / 33.33% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9531 AID/OTHER LOCAL GOV'T AGENCY	4,514,100	1,439,798	31.90%
9870 OTHER FUNDING SOURCES	668,102	164,756	24.66%
<b>TOTAL REVENUE:</b>	<b>5,182,202</b>	<b>1,604,554</b>	<b>30.96%</b>
5900 TRANSFER FROM OTHER FUNDS	8,837	-	0.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 5,191,039</b>	<b>\$ 1,604,554</b>	<b>30.91%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$ 3,816,782	\$ 743,301	19.47%
1200 EMPLOYEE BENEFITS	724,525	675,997	93.30%
<b>TOTAL LABOR COSTS</b>	<b>4,541,307</b>	<b>1,419,298</b>	<b>31.25%</b>
2000 SERVICES & SUPPLIES	529,317	54,716	10.34%
4303 CAPITAL OUTLAY	232,592	130,540	56.12%
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 5,303,216</b>	<b>\$ 1,604,554</b>	<b>30.26%</b>

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (112,177)	\$ -
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Four Months Ended October 31, 2022 and 2021**

**4 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	\$ -	\$ 52	-100.00%
9531 AID/OTHER LOCAL GOV'T AGENCY	1,439,798	-	-
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
9870 OTHER FUNDING SOURCES	164,756	368,045	-55.23%
<b>TOTAL REVENUE:</b>	<b>1,604,554</b>	<b>368,097</b>	<b>335.91%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 1,604,554</b>	<b>\$ 368,097</b>	<b>335.91%</b>

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	\$ 743,301	\$ -	-
1200 EMPLOYEE BENEFITS	675,997	-	-
<b>TOTAL LABOR COSTS</b>	<b>1,419,298</b>	<b>-</b>	<b>-</b>
2000 SERVICES AND SUPPLIES	54,716	92,679	-40.96%
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-
4303 EQUIPMENT	130,540	50,820	156.87%
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 1,604,554</b>	<b>\$ 143,499</b>	<b>1018.16%</b>

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ -	\$ 224,598
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I**  
**For the Four Months Ended October 31, 2022**

**4 MONTHS / 33.33% OF FISCAL YEAR**

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	\$ -	-
9657 IMPACT FEES	1,300,000	461,258	35.48%
<b>TOTAL REVENUE</b>	<b>1,300,000</b>	<b>461,258</b>	<b>35.48%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,300,000</b>	<b>\$ 461,258</b>	<b>35.48%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 90,000	\$ 32,595	36.22%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>90,000</b>	<b>32,595</b>	<b>36.22%</b>
4101 LAND ACQUISITION	40,000	-	0.00%
4201 STRUCTURES	1,150,000	6,700	0.58%
4300 VEHICLES & EQUIPMENT	-	-	-
<b>TOTAL CAPITAL ASSETS</b>	<b>1,190,000</b>	<b>6,700</b>	<b>0.56%</b>
<b>TOTAL EXPENDITURES:</b>	<b>1,280,000</b>	<b>39,295</b>	<b>3.07%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 1,280,000</b>	<b>\$ 39,295</b>	<b>3.07%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 20,000</b>	<b>\$ 421,963</b>
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## REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I

### For the Four Months Ended October 31, 2022 and 2021

#### 4 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	\$ -	\$ 323	-100.00%
9657 IMPACT FEES	461,258	753,356	-38.77%
<b>TOTAL REVENUE</b>	<b>461,258</b>	<b>753,679</b>	<b>-38.80%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 461,258</b>	<b>\$ 753,679</b>	<b>-38.80%</b>

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	\$ 32,595	\$ 33,247	-1.96%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>32,595</b>	<b>33,247</b>	<b>-1.96%</b>
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	6,700	1,218,607	-99.45%
4300 VEHICLES & EQUIPMENT	-	8,020	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,700</b>	<b>1,226,627</b>	<b>-99.45%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 39,295</b>	<b>\$ 1,259,874</b>	<b>-96.88%</b>

EXCESS OF REVENUE OVER EXPENDITURES	\$ 421,963	\$ (506,195)
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Four Months Ended October 31, 2022**

4 MONTHS / 33.33% OF FISCAL YEAR

FISCAL YEAR 2022/23			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY	\$ 14,500,000	\$ 51,463	0.35%
9410 INTEREST INCOME	-	-	-
<b>TOTAL REVENUE</b>	<b>14,500,000</b>	<b>51,463</b>	<b>0.35%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 14,500,000</b>	<b>\$ 51,463</b>	<b>0.35%</b>

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 5,800,000	\$ -	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>5,800,000</b>	<b>-</b>	<b>0.00%</b>
5000 TRANSFER TO OTHER FUNDS	8,700,000	-	0.00%
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 14,500,000</b>	<b>\$ -</b>	<b>0.00%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 51,463</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Four Months Ended October 31, 2022 and 2021**

**4 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	\$ 51,463	\$ 425,356	-87.90%
9410 INTEREST INCOME	-	-	-
<b>TOTAL REVENUE</b>	<b>51,463</b>	<b>425,356</b>	<b>-87.90%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 51,463</b>	<b>\$ 425,356</b>	<b>-87.90%</b>

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	\$ -	\$ 3,172,992	-100.00%
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>3,172,992</b>	<b>-100.00%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ -</b>	<b>\$ 3,172,992</b>	<b>-100.00%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 51,463</b>	<b>\$ (2,747,636)</b>
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