



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, JUNE 23, 2022 – 5:30 PM

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

&

Remotely Via Zoom
Phone: (669) 900-6833
Webinar ID: 814 9228 0574#
Passcode: 838 930 706#

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 May 26, 2022. | 2 |
|----|---|---|

PRESENTATION ITEMS

- | | | |
|----|--|---|
| 1. | Financial Report through April 30, 2022 (CFO Dave O’Toole)
Recommendation: Receive and file financial report. No action required. | 3 |
|----|--|---|

NEXT MEETING DATE: July 28, 2022

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on June 20, 2022

Melissa Penilla, Clerk of the Board

* No written report ** Separate Attachment



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**ACTION SUMMARY MINUTES
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING
THURSDAY, MAY 26, 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 5:01 pm by Director Orzalli. Committee members present: Orzalli and Jones. Committee members absent: Wood. Staff present: Chief Harms and Clerk Penilla.

PUBLIC COMMENT: None

Director Clark joined at 5:03 as the alternate.

CONSENT AGENDA

Action: Moved by Jones, seconded by Clark, 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 April 28, 2022.
Action: Approved the Action Summary Minutes.

PRESENTATION ITEMS

- Preliminary Budget FY 2022/23 (CFO Dave O’Toole)**
Recommendation: Receive presentation. No action required.
Director Jones inquired about the Board budget and what makes up the \$405,000 preliminary Board budget total. Staff would respond with an itemized expenditure list.
Action: No action taken.
- Capital Improvement Program Plan (CFO Dave O’Toole)**
Recommendation: Receive and file financial report. No action required.
Action: No action taken.

ADJOURNMENT

The meeting adjourned at 6:00 PM.

Director Orzalli, Chair

Melissa Penilla, Board Clerk

Sacramento Metropolitan Fire District



FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE TEN MONTHS ENDED APRIL 30, 2022

(UNAUDITED)

Presented by:

Dave O'Toole, CFO



CASH BALANCE
As of April 30, 2022 and 2021

FUND NO.	NAME OF FUND	FY 2021/22	FY 2020/21 APR 30, 2021
212A	County of Sacramento	\$ 32,983,623	\$ 41,933,238
212A	Workers' Compensation Fund	216,240	487,896
212A	Wells Fargo Bank	2,908,394	1,447,912
	<i>SUBTOTAL - GENERAL FUND</i>	\$ 36,108,257	\$ 43,869,046
212D	County of Sacramento Capital Facilities Fund	3,010,777	729,288
212D	US Bank - Lease Revenue Bonds Reserve Fund	-	676,050
212D	Equipment Financing Trust	1,350,785	1,556,227
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$ 4,361,562	\$ 2,961,565
212E	County of Sacramento Pension Obligation Reserve Fund	3,362,250	3,046,067
212E	U.S. Bank - POB Trust Fund	8,941,732	7,100,711
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$ 12,303,982	\$ 10,146,778
212G	County of Sacramento Grant Fund	3,441,747	141,348
212I	County of Sacramento Impact Fees	4,478,217	7,991,530
212L	County of Sacramento Leased Property Fund	1,858,428	1,329,314
212M	County of Sacramento IGT Fund	14,174,663	3,367,572
	<i>TOTAL CASH</i>	\$ 76,726,856	\$ 69,807,153

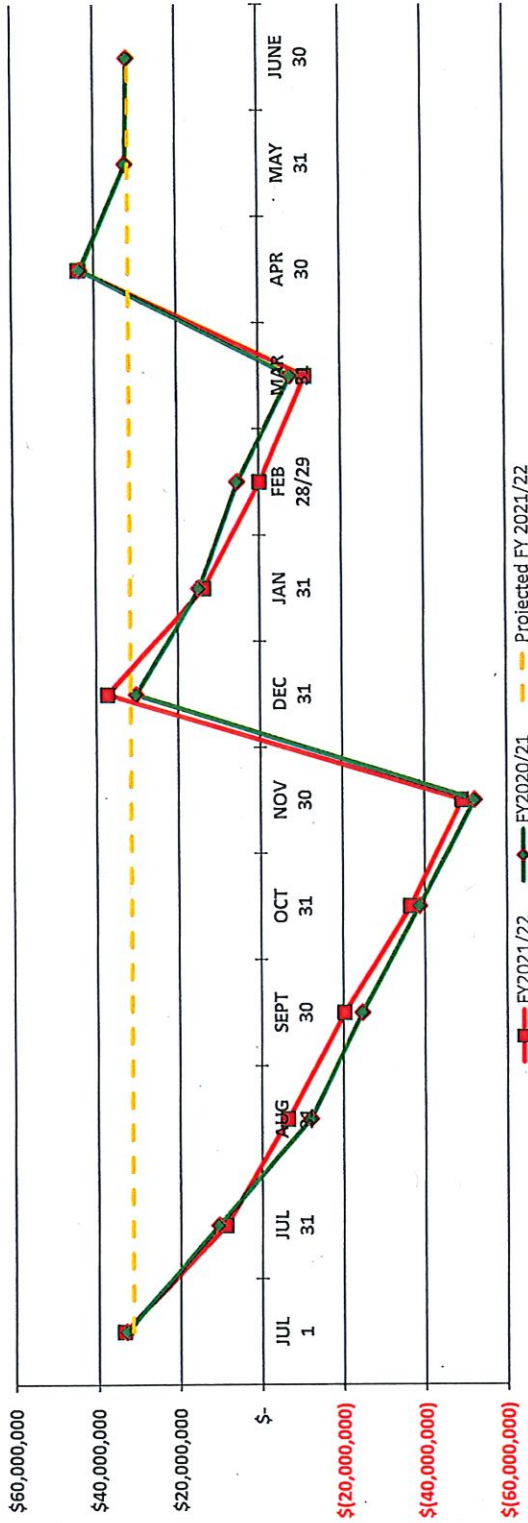


CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)
For the Ten Months Ended April 30, 2022

Beginning Balance, 7/1/2021	\$ 69,658,084
Contributions	5,207,121
Gain(Loss)	(5,332,416)
Admin Expense	<u>(38,219)</u>
Ending Balance, 04/30/2022	<u>\$ 69,494,570</u>



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



Period Ending	Reserves W/O Workers' Comp ¹	Net Budgeted Expenditures ²	Ratio
07/01/21	\$ 33,722,186	\$ 253,735,379	13.3%
09/30/21	\$ (20,328,932)	\$ 253,735,379	-8.0%
12/31/21	\$ 37,251,248	\$ 253,735,379	14.7%
03/31/22	\$ (11,371,241)	\$ 253,735,379	-4.5%
04/30/22	\$ 43,746,207	\$ 253,735,379	17.2%
6/30/2022 Projected	\$ 31,647,706	\$ 253,735,379	12.5%

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 Ten Months Ended April 30, 2022

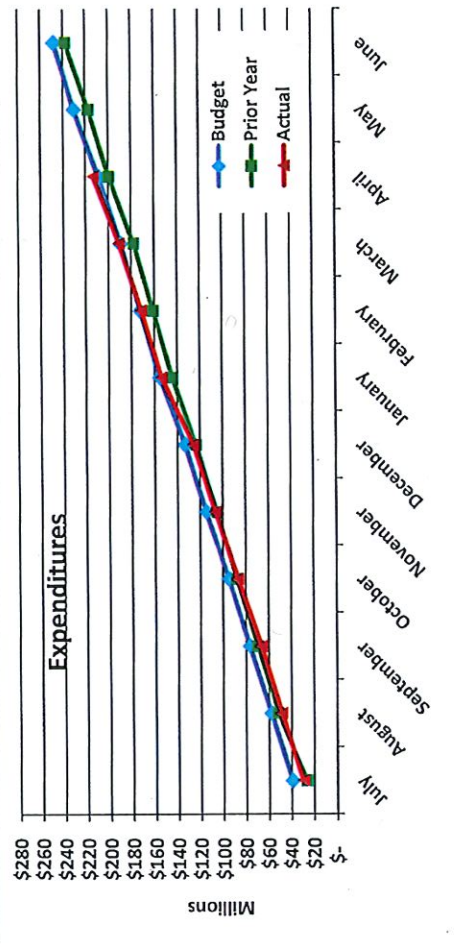
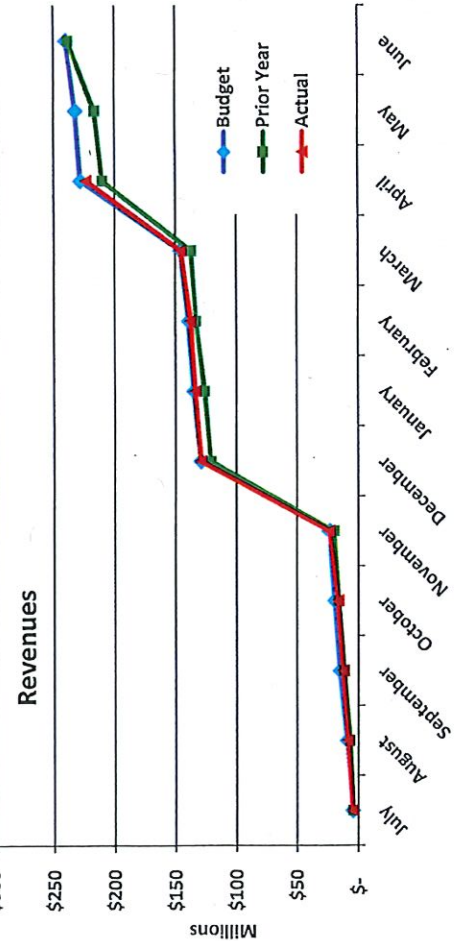
10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2021/22				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
1100 EMPLOYEE WAGES	\$ 116,752,873	\$ 95,254,239	81.59%	
1200 EMPLOYEE BENEFITS	96,890,669	81,975,812	84.61%	
TOTAL LABOR COSTS:	213,643,542	177,230,051	82.96%	
2000 SERVICES & SUPPLIES	34,622,105	27,835,989	80.40%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,288,353	2,893,681	67.48%	
3200 PRINCIPAL AND INTEREST	314,853	95,646	30.38%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	4,603,206	2,989,327	64.94%	
5000 TRANSFER TO OTHER FUNDS	5,302,236	5,302,236	100.00%	
TOTAL EXPENDITURES:	\$ 258,171,089	\$ 213,357,603	82.64%	

FISCAL YEAR 2021/22				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	
9100 ALL TAXES	\$ 175,646,167	\$ 173,750,249	98.92%	
9300 FINES	10,410	5,238	50.32%	
9400 USE OF MONEY/PROPERTY	15,000	(97,988)	-653.25%	
9500 OTHER GOVERNMENTAL AGENCIES	5,886,480	2,703,271	45.92%	
9600 OTHER CHARGES FOR SERVICES	11,598,358	8,320,600	71.74%	
9669 MEDIC COST RECOVERY*	45,601,986	37,902,695	83.12%	
9700 OTHER REVENUES	1,715,778	797,560	46.48%	
TOTAL REVENUE:	240,474,179	223,381,625	92.89%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-	
9870 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	15,622,430	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 256,096,609	\$ 223,381,625	87.23%	

*Includes GEMT

EXCESS OF REVENUE OVER EXPENDITURES \$ **(2,074,480)** \$ **10,024,022**





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2022 and 2021

10 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	\$ 173,750,249	\$ 163,912,266	6.00%	1100 EMPLOYEE WAGES	\$ 95,254,239	\$ 89,990,962	5.85%
9300 FINES	5,238	1,430	266.29%	1200 EMPLOYEE BENEFITS	81,975,812	76,527,661	7.12%
9400 USE OF MONEY/PROPERTY	(97,988)	(93,403)	4.91%	TOTAL LABOR COSTS:	177,230,051	166,518,623	6.43%
9500 OTHER GOVERNMENTAL AGENCIES	2,703,271	2,044,471	32.22%				
9600 OTHER CHARGES FOR SERVICES	8,320,600	9,594,660	-13.28%	2000 SERVICES & SUPPLIES	27,835,989	22,810,137	22.03%
9669 MEDIC COST RECOVERY	37,902,695	34,472,154	9.95%	3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,893,661	3,196,472	-9.47%
9700 OTHER REVENUES	797,560	90,110	785.10%	3200 PRINCIPAL AND INTEREST	95,646	588,232	-83.74%
TOTAL REVENUE:	223,381,625	210,021,690	6.36%	TOTAL ASSESSMENTS & CONTRIBUTIONS	2,989,327	3,784,704	-21.02%
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-				
9870 OTHER FUNDING SOURCES	-	-	-	5900 TRANSFER TO OTHER FUNDS	5,302,236	6,658,674	-20.37%
5900 TRANSFER FROM OTHER FUNDS	-	-	-				
TOTAL REVENUE & SOURCES:	\$ 223,381,625	\$ 210,021,690	6.36%	TOTAL EXPENDITURES:	\$ 213,357,603	\$ 199,772,138	6.80%

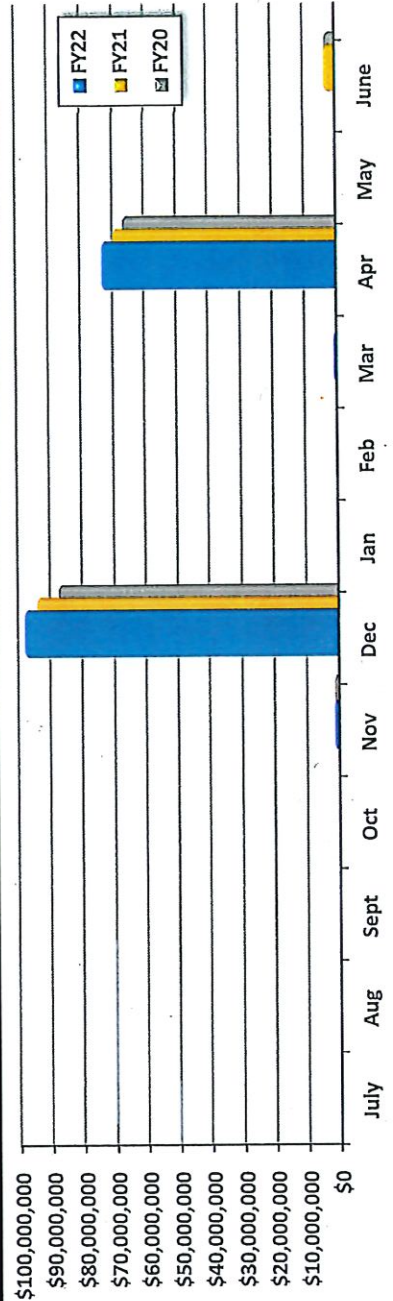
EXCESS OF REVENUE OVER EXPENDITURES	\$ 10,024,022
	\$ 10,249,552



PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Ten Months Ended April 30, 2022 and 2021

10 MONTHS / 83.3% 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	Y-T-D Total Received	% of Projected	
BUDGETED	\$ 167,135,905				\$ 175,646,167				
July		-	-	0.00%		-	-	0.00%	
August		\$ 2,329	2,329	0.00%		\$ 2,528	2,528	0.00%	
September		12	2,341	0.00%		22	2,550	0.00%	
October		946	3,287	0.00%		893	3,443	0.00%	
November		-	3,287	0.00%		1,372,811	1,376,254	0.78%	
December		94,046,981	94,050,268	56.02%		98,040,176	99,416,430	56.60%	
January		-	94,050,268	56.02%		-	99,416,430	56.60%	
February		-	94,050,268	56.02%		-	99,416,430	56.60%	
March		8,916	94,059,184	56.03%		887,963	100,304,393	57.11%	
April		69,853,084	163,912,268	97.64%		73,445,856	173,750,249	98.92%	
May		561,844	164,474,112	97.97%					
June		3,408,344	167,882,456	100.00%					
Accrual		-	167,882,456	100.00%					
TOTAL REVENUES		\$ 167,882,456				\$ 173,750,249		98.92%	



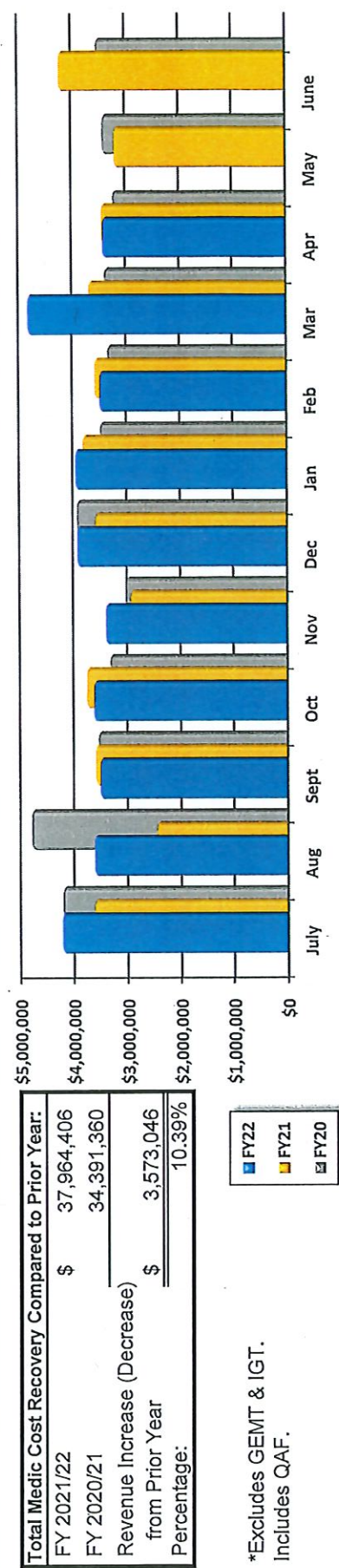
Total Property Taxes Compared to Prior Year:	
FY 2021/22	\$ 173,750,249
FY 2020/21	163,912,268
Revenue Increase (Decrease) from Prior Year	\$ 9,837,981
Percentage:	6.00%



MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Ten Months Ended April 30, 2022 and 2021

10 MONTHS / 83.3% 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	\$ 41,873,710*				\$ 45,601,986 *			
July		\$ 3,607,886	\$ 3,607,886	8.38%		\$ 4,221,284	\$ 4,221,284	9.26%
August		2,444,249	6,052,135	14.06%		3,615,288	7,836,572	17.18%
September		3,584,025	9,636,160	22.39%		3,504,433	11,341,005	24.87%
October		3,748,913	13,385,073	31.10%		3,618,492	14,959,497	32.80%
November		2,923,753	16,308,826	37.90%		3,393,866	18,353,363	40.25%
December		3,575,404	19,884,230	46.21%		3,919,451	22,272,814	48.84%
January		3,806,309	23,690,539	55.05%		3,950,027	26,222,841	57.50%
February		3,577,685	27,268,224	63.37%		3,492,934	29,715,775	65.16%
March		3,683,118	30,951,342	71.92%		4,824,295	34,540,070	75.74%
April		3,440,018	34,391,360	79.92%		3,424,336	37,964,406	83.25%
May		3,198,232	37,589,592	87.35%				
June		4,220,970	41,810,562	97.16%				
Net Accrual/Reversal		1,222,428	43,032,990	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 43,032,990				\$ 37,964,406		83.25%



*Excludes GEMT & IGT.
Includes QAF.

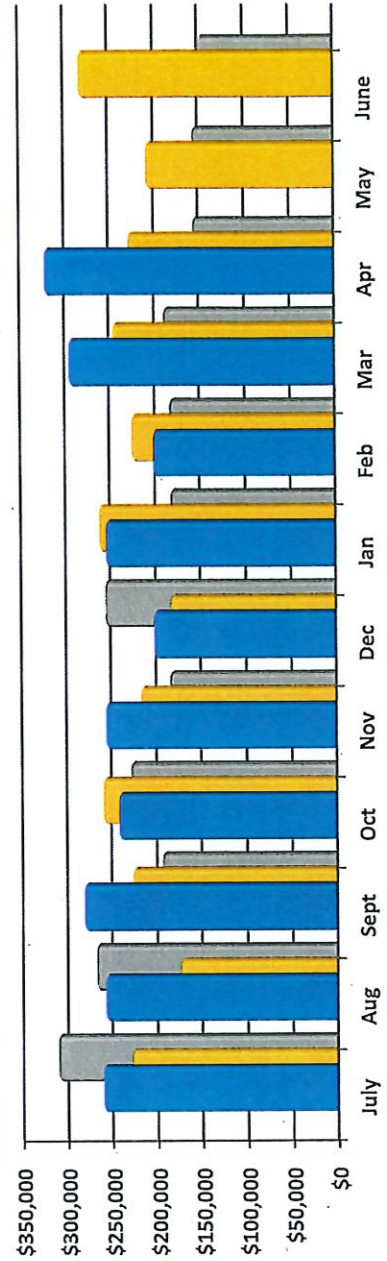


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Ten Months Ended April 30, 2022 and 2021

10 MONTHS / 83.3% 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	260,380	10.86%
August		172,497	400,175	14.47%	257,248	517,628	517,628	21.59%
September		226,309	626,484	22.66%	280,209	797,837	797,837	33.27%
October		258,520	885,004	32.01%	241,835	1,039,672	1,039,672	43.36%
November		216,573	1,101,577	39.84%	255,548	1,295,220	1,295,220	54.01%
December		182,634	1,284,211	46.44%	201,894	1,497,114	1,497,114	62.43%
January		261,378	1,545,589	55.90%	254,580	1,751,694	1,751,694	73.05%
February		225,011	1,770,600	64.03%	201,921	1,953,615	1,953,615	81.47%
March		245,604	2,016,204	72.91%	294,248	2,247,863	2,247,863	93.74%
April		227,641	2,243,845	81.15%	321,890	2,569,753	2,569,753	107.16%
May		207,698	2,451,543	88.66%				
June		280,991	2,732,534	98.82%				
Net Accrual/Reversal		32,620	2,765,154	100.00%				
TOTAL CRRD REVENUES		\$ 2,765,154			\$ 2,569,753			107.16%

Total CRRD Revenues Compared to Prior Year:	
FY 2021/22	\$ 2,569,753
FY 2020/21	2,243,845
Revenue Increase (Decrease)	\$ 325,908
from Prior Year	14.52%
Percentage:	



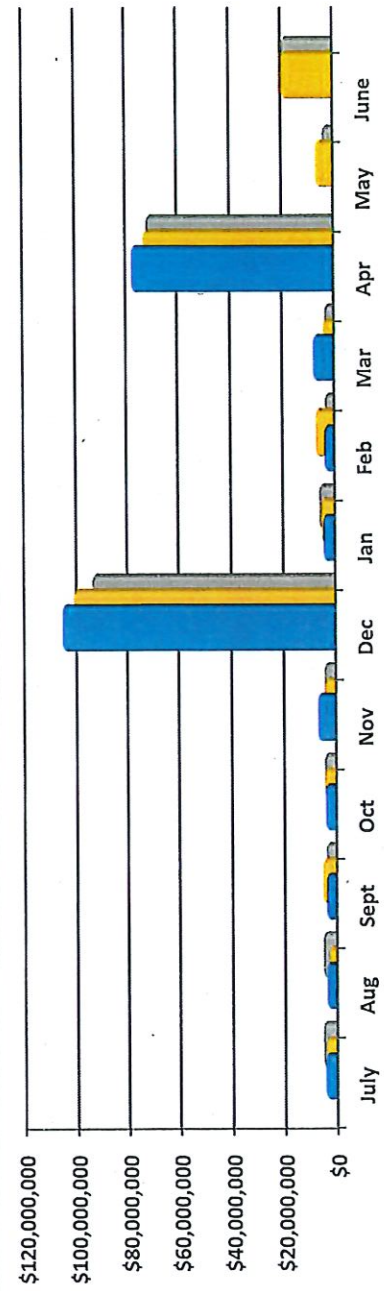


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Ten Months Ended April 30, 2022 and 2021

10 MONTHS / 83.3% 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%	77,765,460	223,381,625	87.23%	
May		6,493,202	216,514,892	90.84%				
June (100% of year)		19,987,956	236,502,848	99.23%				
Net Accrual/Reversal		1,847,196	238,350,044	100.00%				
TOTAL REVENUE		\$ 238,350,044			\$ 223,381,625		87.23%	



Total Revenue Compared to Prior Year:	
FY 2021/22	\$ 223,381,625
FY 2020/21	210,021,690
Revenue Increase (Decrease) from Prior Year	\$ 13,359,935
Percentage:	6.36%



REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Ten Months Ended April 30, 2022

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2021/22				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 5,845	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	55,148	288,173	522.54%	
9870 OTHER FUNDING SOURCES-FINANCING	15,940,303	8,030,000	50.38%	
TOTAL REVENUE	15,995,451	8,324,018	52.04%	
5900 TRANSFER FROM OTHER FUNDS	4,944,537	4,944,537	100.00%	
TOTAL TRANSFER IN	4,944,537	4,944,537	100.00%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 20,939,988	\$ 13,268,555	63.36%	

FISCAL YEAR 2021/22				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 125,000	\$ 125,000	100.00%	
3200 PRINCIPAL & INTEREST	5,848,271	4,383,335	74.95%	
3290 EARLY BOND RETIREMENT	8,115,000	-		
4101 LAND ACQUISITION	-	-		
4201 STRUCTURES	39,634	9,634	24.31%	
4202 NON-STRUCTURE	70,000	70,060	100.09%	
4300 VEHICLES & EQUIPMENT	9,569,031	4,063,371	42.46%	
4400 COMPUTER SOFTWARE	-	-		
TOTAL CAPITAL OUTLAY	9,678,665	4,143,065	42.81%	
5000 TRANSFER TO OTHER FUNDS	421,479	-	0.00%	
TOTAL EXPENDITURES:	\$ 24,188,415	\$ 8,651,400	35.77%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (3,248,427)	\$ 4,617,155
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Ten Months Ended April 30, 2022 and 2021

10 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	\$ 5,845	\$ 8,906	-34.37%
9559 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	288,173	69,988	311.75%
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	8,030,000	-	-
TOTAL REVENUE	8,324,018	78,894	10450.89%
5900 TRANSFER FROM OTHER FUNDS	4,944,537	7,545,285	-34.47%
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 13,268,555	\$ 7,624,179	74.03%

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	\$ 125,000	\$ -	-
3200 PRINCIPAL & INTEREST	4,383,335	5,927,114	-26.05%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	9,634	-	-
4202 NON-STRUCTURE	70,060	-	-
4300 VEHICLES & EQUIPMENT	4,063,371	4,016,670	1.16%
4400 COMPUTER SOFTWARE	-	324	-100.00%
TOTAL CAPITAL OUTLAY	4,143,065	4,016,994	3.14%
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 8,651,400	\$ 9,944,108	-13.00%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 4,617,155	\$ (2,319,929)
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Ten Months Ended April 30, 2022

10 MONTHS / 83.3% OF FISCAL YEAR

		FISCAL YEAR 2021/22		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ 63	\$ 3,968	6298.41%	
9429 BUILDING RENTAL	1,136,865	951,102	83.66%	
9710 OTHER REVENUES	-	101	-	
TOTAL REVENUE:	1,136,928	955,171	84.01%	
5900 TRANSFER FROM OTHER FUNDS	205,184	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 1,342,112	\$ 955,171	71.17%	

		FISCAL YEAR 2021/22		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 889,295	\$ 227,599	25.59%	
3200 PRINCIPAL AND INTEREST	295,833	90,649	30.64%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	1,200,000	-	0.00%	
TOTAL EXPENDITURES:	\$ 2,385,128	\$ 318,248	13.34%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (1,043,016)	\$ 636,923
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Ten Months Ended April 30, 2022 and 2021

10 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	\$ 3,968	\$ 3,639	9.04%	
9429 BUILDING RENTAL	951,102	950,140	0.10%	
9710 OTHER REVENUES	101	44	129.55%	
TOTAL REVENUE:	955,171	953,823	0.14%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 955,171	\$ 953,823	0.14%	

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:	\$ 227,599	\$ 211,451	7.64%	
3200 PRINCIPAL AND INTEREST	90,649	296,331	-69.41%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 318,248	\$ 507,782	-37.33%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 636,923	\$ 446,041
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Ten Months Ended April 30, 2022

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2021/22		FISCAL YEAR 2021/22		FISCAL YEAR 2021/22			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
9410 INTEREST INCOME	\$ 2,148	\$ 2,888	134.45%	1100 EMPLOYEE WAGES	\$ 1,460,492	\$ 410,260	28.09%
9531 AID/OTHER LOCAL GOV'T AGENCY	5,248,495	-	0.00%	1200 EMPLOYEE BENEFITS	456,995	317,280	69.43%
9870 OTHER FUNDING SOURCES	1,108,987	368,045	33.19%	TOTAL LABOR COSTS	1,917,487	727,540	37.94%
TOTAL REVENUE:	6,359,630	370,933	5.83%	2000 SERVICES & SUPPLIES	1,388,486	877,417	63.19%
5900 TRANSFER FROM OTHER FUNDS	357,699	-	0.00%	4303 CAPITAL OUTLAY	3,315,658	2,851,368	86.00%
TOTAL REVENUE & SOURCES:	\$ 6,717,329	\$ 370,933	5.52%	5000 TRANSFER TO OTHER FUNDS	80,135	-	0.00%
				TOTAL EXPENDITURES & EQUIPMENT:	\$ 6,701,766	\$ 4,456,325	66.49%
				REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 15,563	\$ (4,085,392)	



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Ten Months Ended April 30, 2022 and 2021

10 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
9410 INTEREST INCOME	\$ 2,888	\$ 2,990	-3.41%
9531 AID/OTHER LOCAL GOVT AGENCY	-	106,996	-100.00%
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
9870 OTHER FUNDING SOURCES	368,045	736,090	-50.00%
TOTAL REVENUE:	370,933	846,076	-56.16%
5900 TRANSFER FROM OTHER FUNDS	-	47,205	-100.00%
TOTAL TRANSFER IN	-	47,205	-100.00%
TOTAL REVENUE & SOURCES:	\$ 370,933	\$ 893,281	-58.48%

FISCAL YEAR COMPARISON 2021/22 vs. 2020/21		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	\$ 410,260	\$ -	-
1200 EMPLOYEE BENEFITS	317,280	-	-
TOTAL LABOR COSTS	727,540	-	-
2000 SERVICES AND SUPPLIES	877,417	77,673	1029.63%
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-
4303 EQUIPMENT	2,851,368	41,017	6851.67%
5000 TRANSFER TO OTHER FUNDS	-	741,434	-100.00%
TOTAL EXPENDITURES & EQUIPMENT:	\$ 4,456,325	\$ 860,124	418.10%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (4,085,392)	\$ 33,157
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121 For the Ten Months Ended April 30, 2022

10 MONTHS / 83.3% OF FISCAL YEAR

		FISCAL YEAR 2021/22		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	16,613	-	
9657 IMPACT FEES	1,459,486	2,072,073	141.97%	
TOTAL REVENUE	1,459,486	2,088,686	143.11%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,459,486	\$ 2,088,686	143.11%	

		FISCAL YEAR 2021/22		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 151,946	\$ 68,574	45.13%	
TOTAL SERVICES & SUPPLIES	151,946	68,574	45.13%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	5,254,324	4,057,528	77.22%	
4300 VEHICLES & EQUIPMENT	24,388	24,539	100.62%	
TOTAL CAPITAL ASSETS	5,278,712	4,082,067	77.33%	
TOTAL EXPENDITURES:	5,430,658	4,150,641	76.43%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 5,430,658	\$ 4,150,641	76.43%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (3,971,172)	\$ (2,061,955)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Ten Months Ended April 30, 2022 and 2021

10 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	\$ 16,613	\$ 29,015	-42.74%	
9657 IMPACT FEES	2,072,073	1,937,382	6.95%	
TOTAL REVENUE	2,088,686	1,966,397	6.22%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 2,088,686	\$ 1,966,397	6.22%	

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	\$ 68,574	\$ 53,664	27.78%	
TOTAL SERVICES & SUPPLIES	68,574	53,664	27.78%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	4,057,528	1,311,523	209.38%	
4300 VEHICLES & EQUIPMENT	24,539	-	-	
TOTAL CAPITAL OUTLAY	4,082,067	1,311,523	211.25%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 4,150,641	\$ 1,365,187	204.03%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,061,955)	\$ 601,210
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Ten Months Ended April 30, 2022

10 MONTHS / 83.3% 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	-	33,915	-		
TOTAL REVENUE	7,908,757	7,933,663	100.31%		
5900 TRANSFER FROM OTHER FUNDS	-	-	-		
TOTAL TRANSFER IN	-	-	-		
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 7,908,757	\$ 7,967,578	100.74%		

		FISCAL YEAR 2021/22			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'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	-	0.00%		
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 17,299,172	\$ 3,173,172	18.34%		

EXCESS OF REVENUE OVER EXPENDITURES	\$ (9,390,415)	\$ 4,794,406
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Ten Months Ended April 30, 2022 and 2021

10 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	\$ (9,066)	-87610.07%	
9410 INTEREST INCOME	33,915	-	-	
TOTAL REVENUE	7,967,578	(9,066)	-87984.16%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 7,967,578	\$ (9,066)	-87984.16%	

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	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 3,173,172	\$ 6,151,628	-48.42%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 4,794,406	\$ (6,160,694)
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