



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, OCTOBER 27, 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: 826 4635 7380#
Passcode: 785 863 730#

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 | 2 |
| Recommendation: Approve the Action Summary Minutes for meeting of August 25, 2022. | |

PRESENTATION ITEMS

- | | |
|--|----------|
| 1. CalPERS’ 2022 Annual Pension Valuation: Safety, Miscellaneous PEPPRA, and Miscellaneous Classic Plans (CFO Dave O’Toole) | * |
| Recommendation: Receive and file report. No action required. | |
| 2. Financial Report through August 31, 2022 (CFO Dave O’Toole) | 3 |
| Recommendation: Receive and file financial report. No action required. | |

NEXT MEETING DATE: TBD

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on October 24, 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, AUGUST 25, 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 5:02 pm by Director Orzalli. Committee members present: Clark and Orzalli. Committee members absent: Jones and Wood. Staff present: Chief Harms and Clerk Penilla.

PUBLIC COMMENT: None

CONSENT AGENDA

Action: Moved by Clark, seconded by Orzalli, 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 June 23, 2022.
Action: Approved the Action Summary Minutes.
- 2. Quarterly Investment Report from June 2022**
Recommendation: Receive and file the investment report for the 4th quarter of Fiscal Year 2021-22.
Action: Received and filed the report.

PRESENTATION ITEMS

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

ADJOURNMENT

The meeting adjourned at 5:42 PM.

Director Orzalli, Chair

Melissa Penilla, Board Clerk

Sacramento Metropolitan Fire District



FINANCE AND AUDIT COMMITTEE BIMONTHLY FISCAL REPORT

FOR THE TWO MONTHS ENDED AUGUST 31, 2022

(UNAUDITED)

Presented by:

Dave O'Toole, CFO



CASH BALANCE
As of August 31, 2022 and 2021

FUND NO.	NAME OF FUND	FY 2022/23	FY 2021/22 AUG 31, 2021
212A	County of Sacramento	\$ (38,562,919)	\$ (38,944,612)
212A	Workers' Compensation Fund	187,841	169,349
212A	Wells Fargo Bank	2,341,195	1,650,697
	SUBTOTAL - GENERAL FUND	\$ (36,033,883)	\$ (37,124,566)
212D	County of Sacramento Capital Facilities Fund	4,991,852	6,290,872
212D	US Bank - Lease Revenue Bonds Reserve Fund	-	676,064
212D	Equipment Financing Trust	1,211,806	4,213,917
	SUBTOTAL - CAPITAL FACILITIES FUND	\$ 6,203,658	\$ 11,180,853
212E	County of Sacramento Pension Obligation Reserve Fund	210,664	279,843
212E	U.S. Bank - POB Trust Fund	11,486,168	9,476,118
	SUBTOTAL - PENSION OBLIGATION FUND	\$ 11,696,832	\$ 9,755,961
212G	County of Sacramento Grant Fund	3,653,294	1,079,267
212I	County of Sacramento Impact Fees	4,428,585	6,233,815
212L	County of Sacramento Leased Property Fund	779,852	1,382,276
212M	County of Sacramento IGT Fund	48,663	9,374,852
	TOTAL CASH	\$ (9,222,999)	\$ 1,882,458

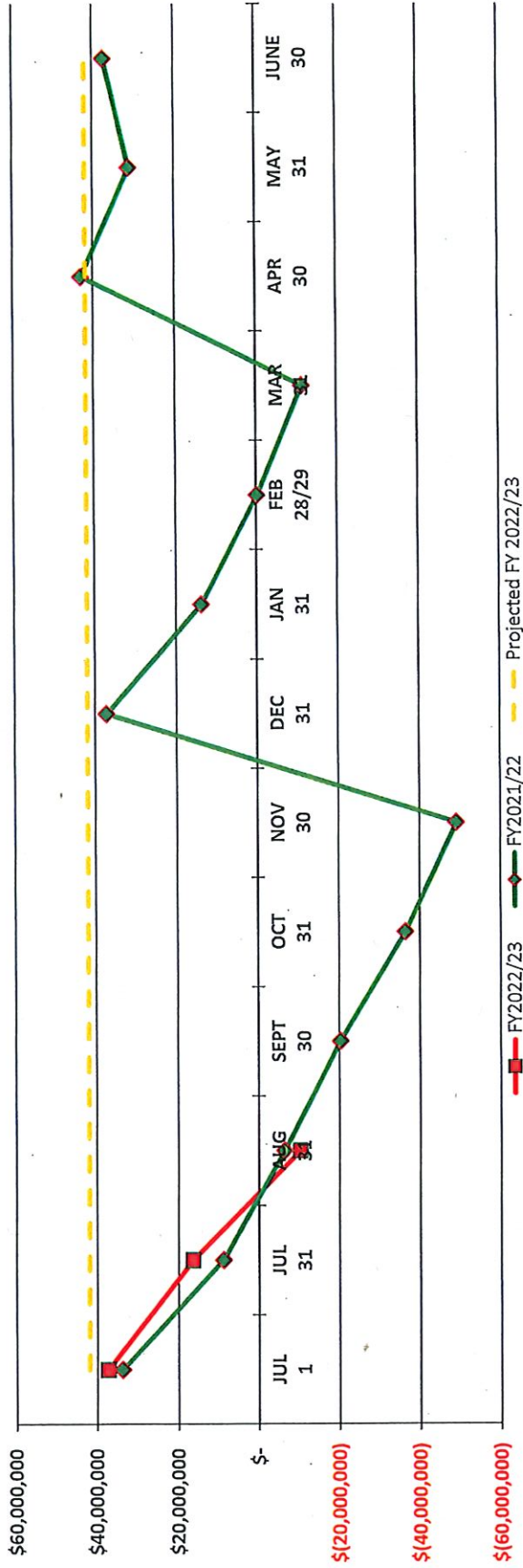


CALIFORNIA EMPLOYERS' RETIREE BENEFIT TRUST (CERBT)
For the Two Months Ended August 31, 2022

Beginning Balance, 7/1/2022	\$ 66,145,703
Contributions	662,013
Gain(Loss)	1,271,577
Admin Expense	(9,925)
Ending Balance, 08/31/2022	<u>\$ 68,069,368</u>



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



Period Ending	Reserves W/O Workers' Comp ¹	Net Budgeted Expenditures ²	Ratio
07/01/22	\$ 37,316,913	\$ 261,581,945	14.3%
08/31/22	\$ (10,305,017)	\$ 261,581,945	-3.9%
6/30/2023 Projected	\$ 41,856,290	\$ 261,581,945	16.0%

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.



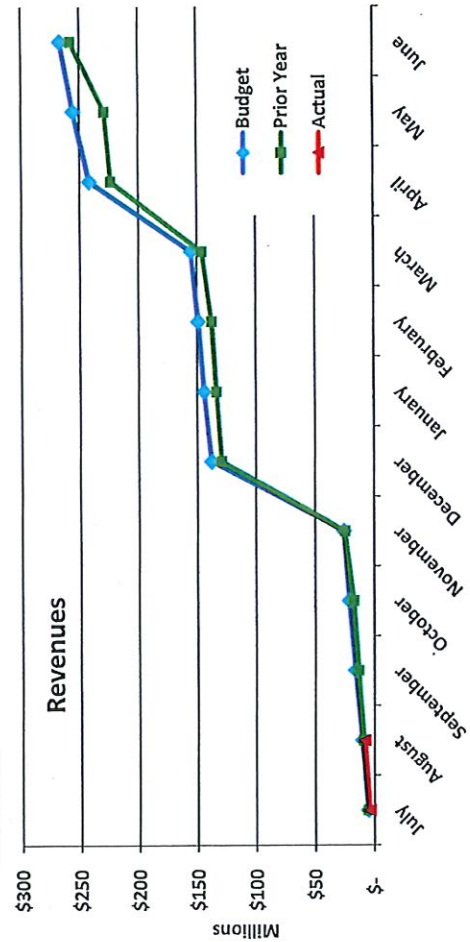
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Two Months Ended August 31, 2022

2 MONTHS / 16.67% OF FISCAL YEAR

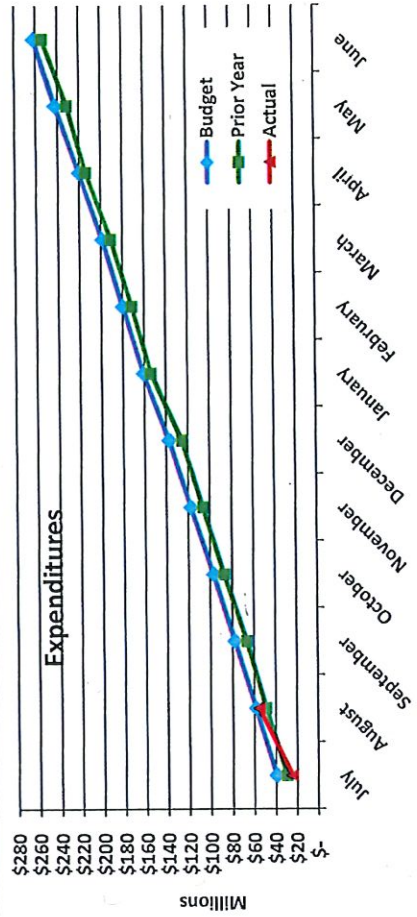
FISCAL YEAR 2022/23				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECD	
9100 ALL TAXES	\$ 189,264,545	2,791	0.00%	
9300 FINES	9,000	793	8.81%	
9400 USE OF MONEY/PROPERTY	15,000	(4)	-0.03%	
9500 OTHER GOVERNMENTAL AGENCIES	4,198,856	-	0.00%	
9600 OTHER CHARGES FOR SERVICES	11,999,000	593,674	4.95%	
9669 MEDIC COST RECOVERY*	50,970,046	6,929,355	13.59%	
9700 OTHER REVENUES	964,875	2,527	0.26%	
TOTAL REVENUE:	257,421,322	7,529,136	2.92%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-	
9870 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	8,700,000	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 266,121,322	\$ 7,529,136	2.83%	

*Includes GEMT



FISCAL YEAR 2022/23				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPPD	
1100 EMPLOYEE WAGES	\$ 116,497,765	\$ 19,435,836	16.68%	
1200 EMPLOYEE BENEFITS	98,089,028	19,755,619	20.14%	
TOTAL LABOR COSTS:	214,586,793	39,191,455	18.26%	
2000 SERVICES & SUPPLIES	37,409,449	10,941,867	29.25%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,327,145	30,064	0.69%	
3200 PRINCIPAL AND INTEREST	262,041	-	0.00%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	4,589,186	30,064	0.66%	
5000 TRANSFER TO OTHER FUNDS	4,996,517	4,987,680	99.82%	
TOTAL EXPENDITURES:	\$ 261,581,945	\$ 55,151,066	21.08%	

EXCESS OF REVENUE OVER EXPENDITURES \$ 4,539,377 \$ (47,621,930)





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Two Months Ended August 31, 2022 and 2021

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22					
2 MONTHS	REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
	9100 ALL TAXES	\$ 2,791	\$ 2,528	10.40%	
	9300 FINES	793	763	3.93%	
	9400 USE OF MONEY/PROPERTY	(4)	(5)	-20.00%	
	9500 OTHER GOVERNMENTAL AGENCIES	-	-	-	
	9600 OTHER CHARGES FOR SERVICES	593,674	602,364	-1.44%	
	9669 MEDIC COST RECOVERY	6,929,355	7,820,306	-11.39%	
	9700 OTHER REVENUES	2,527	1,558	62.20%	
	TOTAL REVENUE:	7,529,136	8,427,514	-10.66%	
	9882 PROCEEDS FROM SALE OF PROPERTY	-	-	-	
	9870 OTHER FUNDING SOURCES	-	-	-	
	5900 TRANSFER FROM OTHER FUNDS	-	-	-	
	TOTAL REVENUE & SOURCES:	\$ 7,529,136	\$ 8,427,514	-10.66%	

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	\$ 19,435,836	\$ 19,695,766	-1.32%	
	1200 EMPLOYEE BENEFITS	19,755,619	20,619,308	-4.19%	
	TOTAL LABOR COSTS:	39,191,455	40,315,074	-2.79%	
	2000 SERVICES & SUPPLIES	10,941,867	8,937,627	22.42%	
	3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	30,064	45,458	-33.86%	
	3200 PRINCIPAL AND INTEREST	-	-	-	
	TOTAL ASSESSMENTS & CONTRIBUTIONS	30,064	45,458	-33.86%	
	5900 TRANSFER TO OTHER FUNDS	4,987,680	-	-	
	TOTAL EXPENDITURES:	\$ 55,151,066	\$ 49,298,159	11.87%	

EXCESS OF REVENUE OVER EXPENDITURES \$ (47,621,930) \$ (40,870,645)

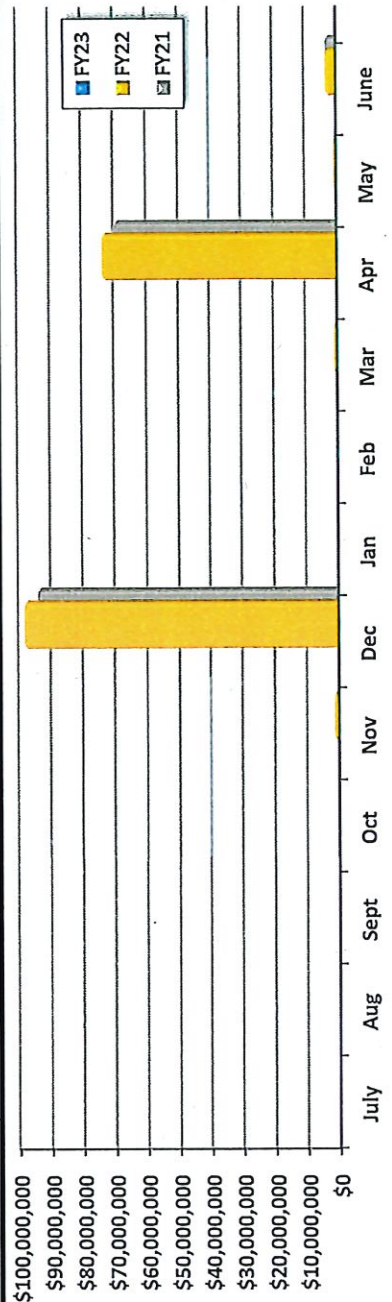


PROPERTY TAX REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Two Months Ended August 31, 2022 and 2021

2 MONTHS / 16.67% 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				\$ 189,264,545			
July		-	-	0.00%		-	-	0.00%
August		\$ 2,528	2,528	0.00%	\$ 2,790	\$ 2,790	2,790	0.00%
September		22	2,550	0.00%				
October		893	3,443	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%				
TOTAL REVENUES		\$ 177,925,409			\$ 2,791	\$ 2,791		0.00%

Total Property Taxes Compared to Prior Year:	
FY 2022/23	\$ 2,791
FY 2021/22	2,528
Revenue Increase (Decrease) from Prior Year	\$ 263
Percentage:	10.40%

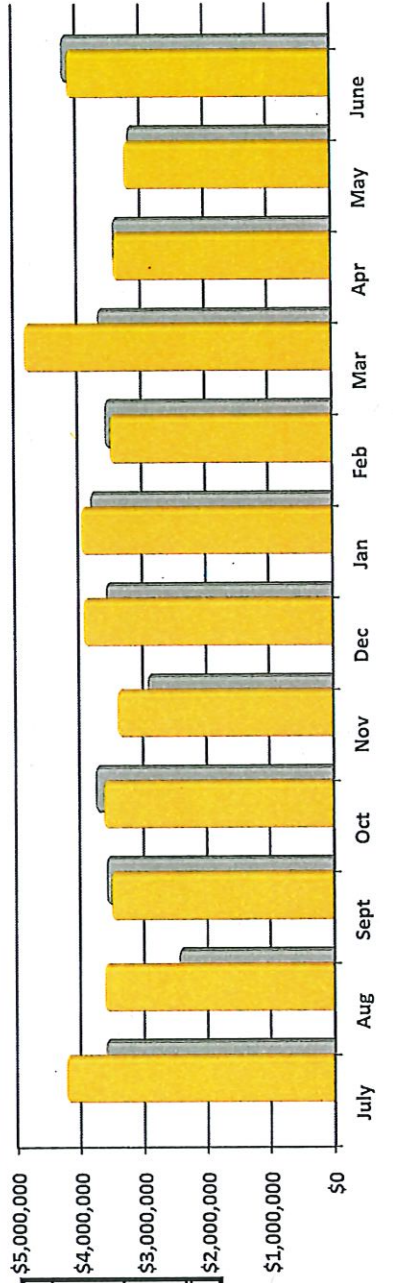




MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A
For the Two Months Ended August 31, 2022 and 2021

2 MONTHS / 16.67% 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*				\$ 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%				
October		3,618,492	14,959,497	32.99%				
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		4,132,096	45,342,531	100.00%				
Net Accrual/Reversal		-	45,342,531	100.00%				
TOTAL MEDIC COST RECOVERY		\$ 45,342,531				\$ 6,929,355		14.75%



Total Medic Cost Recovery Compared to Prior Year:	
FY 2022/23	\$ 6,929,355
FY 2021/22	7,836,572
Revenue Increase (Decrease) from Prior Year	\$ (907,217)
Percentage:	-11.58%

*Excludes GEMT & IGT.
Includes QAF.

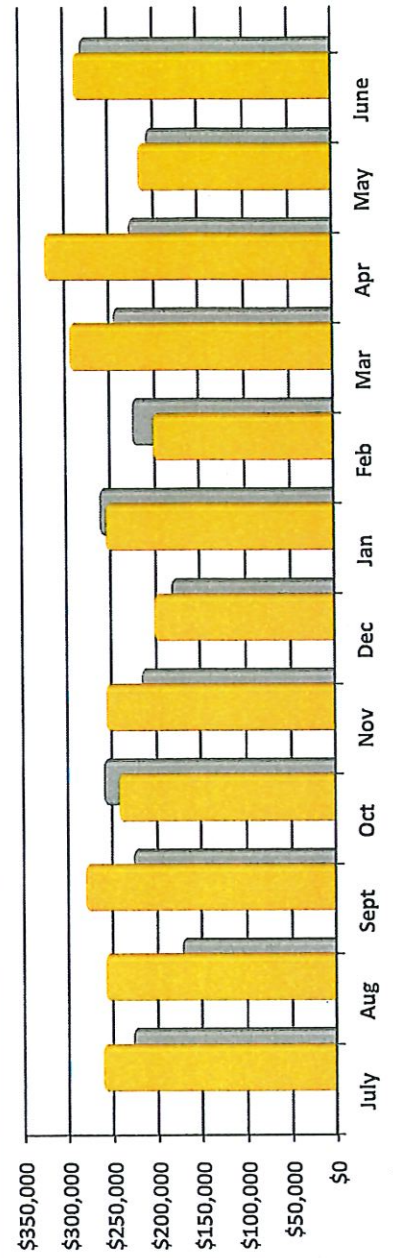


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Two Months Ended August 31, 2022 and 2021

2 MONTHS / 16.67% OF FISCAL YEAR

	FISCAL YEAR 2021/22			FISCAL YEAR 2022/23			% of Projected
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	
BUDGETED	\$ 2,398,000				\$ 2,393,000		
July		\$ 260,380	\$ 260,380	8.47%		\$ 190,157	\$ 190,157
August		257,248	517,628	16.84%		266,870	457,027
September		280,209	797,837	25.95%			
October		241,835	1,039,672	33.82%			
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		288,138	3,074,066	100.00%			
Net Accrual/Reversal		-	3,074,066	100.00%			
TOTAL CRRD REVENUES		\$ 3,074,066			\$ 457,027		19.10%

Total CRRD Revenues Compared to Prior Year:	
FY 2022/23	\$ 457,027
FY 2021/22	517,628
Revenue Increase (Decrease) from Prior Year	\$ (60,601)
Percentage:	-11.71%



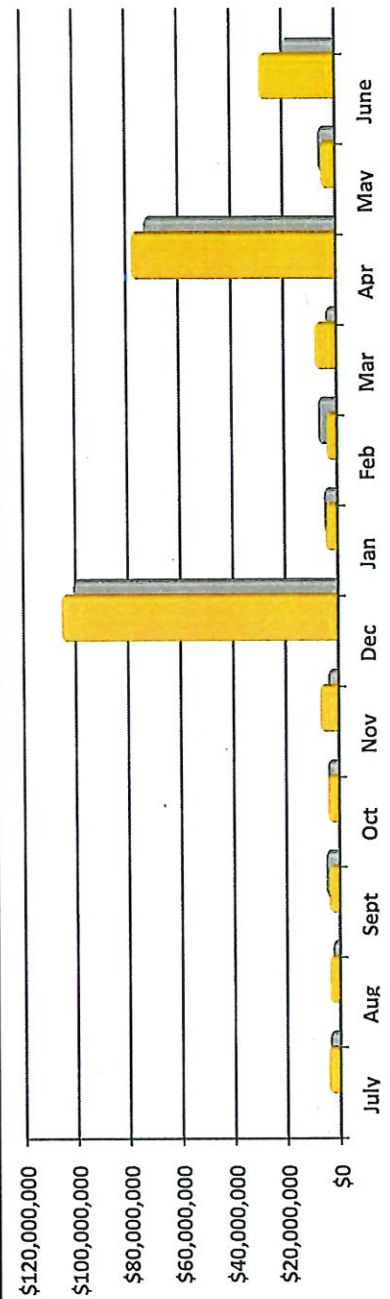


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Two Months Ended August 31, 2022 and 2021

2 MONTHS / 16.67% 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 Protected
BUDGETED	\$ 256,096,609				\$ 266,121,322			
July		\$ 4,466,758	\$ 4,466,758	1.73%		\$ 3,117,720	\$ 3,117,720	1.17%
August		3,960,756	8,427,514	3.27%		4,411,416	7,529,136	2.83%
September		3,982,746	12,410,260	4.82%				
October		4,305,126	16,715,386	6.49%				
November		7,027,660	23,743,046	9.22%				
December		105,322,978	129,066,024	50.11%				
January		4,595,494	133,661,518	51.90%				
February		3,896,268	137,557,786	53.41%				
March		8,058,379	145,616,165	56.54%				
April		77,765,275	223,381,440	86.73%				
May		5,450,698	228,832,138	88.85%				
June (100% of year)		28,718,479	257,550,617	100.00%				
Net Accrual/Reversal		-	257,550,617	100.00%				
TOTAL REVENUE		\$ 257,550,617				\$ 7,529,136		2.83%



Total Revenue Compared to Prior Year:	
FY 2022/23	\$ 7,529,136
FY 2021/22	8,427,514
Revenue Increase (Decrease) from Prior Year	\$ (898,378)
Percentage:	-10.66%





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Two Months Ended August 31, 2022

2 MONTHS / 16.67% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2022/23			EXPENDITURES BY OBJECT		FISCAL YEAR 2022/23	
	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED		FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
9410 INTEREST INCOME	\$ -	\$ -	-	2000 SERVICES & SUPPLIES	\$ 125,000	\$ -	0.00%	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	3200 PRINCIPAL & INTEREST	4,987,680	-	0.00%	
9862 PROCEEDS FROM SALE OF PROPERTY	630,000	47,526	7.54%	3290 EARLY BOND RETIREMENT	-	-	-	
9870 OTHER FUNDING SOURCES-FINANCING	7,926,533	-	0.00%	4101 LAND ACQUISITION	-	-	-	
TOTAL REVENUE	8,556,533	47,526	0.56%	4201 STRUCTURES	18,000	7,884	43.80%	
5900 TRANSFER FROM OTHER FUNDS	4,987,680	4,987,680	100.00%	4202 NON-STRUCTURE	-	-	-	
TOTAL TRANSFER IN	4,987,680	4,987,680	100.00%	4300 VEHICLES & EQUIPMENT	15,692,476	55,281	0.35%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 13,544,213	\$ 5,035,206	37.18%	4400 COMPUTER SOFTWARE	-	-	-	
				TOTAL CAPITAL OUTLAY	15,710,476	63,165	0.40%	
				5000 TRANSFER TO OTHER FUNDS	-	-	-	
				TOTAL EXPENDITURES:	\$ 20,823,156	\$ 63,165	0.30%	

EXCESS OF REVENUE OVER EXPENDITURES \$ (7,278,943) \$ 4,972,041



REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Two Months Ended August 31, 2022 and 2021

2 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	\$ -	-	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	47,526	-	-	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-	
TOTAL REVENUE	47,526	-	-	
5900 TRANSFER FROM OTHER FUNDS	4,987,680	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 5,035,206	-	-	

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	-	214,051	-214,051	-100.00%
3290 EARLY BOND RETIREMENT	-	-	-	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	7,884	-	7,884	
4202 NON-STRUCTURE	-	-	-	
4300 VEHICLES & EQUIPMENT	55,281	18,439	36,842	199.80%
4400 COMPUTER SOFTWARE	-	-	-	
TOTAL CAPITAL OUTLAY	63,165	18,439	44,726	242.56%
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 63,165	\$ 232,490	\$ 169,325	-72.83%

EXCESS OF REVENUE OVER EXPENDITURES \$ 4,972,041 \$ (232,490)



REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Two Months Ended August 31, 2022

2 MONTHS / 16.67% 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	185,272	16.82%	
9710 OTHER REVENUES	-	-	-	
TOTAL REVENUE:	1,101,817	185,272	16.82%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 1,101,817	\$ 185,272	16.82%	

FISCAL YEAR 2022/23				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 880,379	\$ 27,806	3.16%	
3200 PRINCIPAL AND INTEREST	245,709	-	0.00%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES:	\$ 1,126,088	\$ 27,806	2.47%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (24,271)	\$ 157,466
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Two Months Ended August 31, 2022 and 2021

2 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	\$ -	\$ -	-	
9429 BUILDING RENTAL	185,272	181,862	1.88%	
9710 OTHER REVENUES	-	-	-	
TOTAL REVENUE:	185,272	181,862	1.88%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 185,272	\$ 181,862	1.88%	

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:	\$ 27,806	\$ 25,842	7.60%	
3200 PRINCIPAL AND INTEREST	-	296,331	-100.00%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 27,806	\$ 322,173	-91.37%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 157,466	\$ (140,311)
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REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Two Months Ended August 31, 2022

2 MONTHS / 16.67% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2022/23			FISCAL YEAR 2022/23		
	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
9410 INTEREST INCOME	\$ -	\$ -	-	1100 EMPLOYEE WAGES	\$ 3,816,782	\$ 367,715	9.63%
9531 AID/OTHER LOCAL GOV'T AGENCY	4,514,100	706,688	15.66%	1200 EMPLOYEE BENEFITS	724,525	338,973	46.79%
9870 OTHER FUNDING SOURCES	668,102	-	0.00%	TOTAL LABOR COSTS	4,541,307	706,688	15.56%
TOTAL REVENUE:	5,182,202	706,688	13.64%	2000 SERVICES & SUPPLIES	529,317	292	0.06%
5900 TRANSFER FROM OTHER FUNDS	8,837	-	0.00%	4303 CAPITAL OUTLAY	232,592	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 5,191,039	\$ 706,688	13.61%	5000 TRANSFER TO OTHER FUNDS	-	-	-
				TOTAL EXPENDITURES & EQUIPMENT:	\$ 5,303,216	\$ 706,980	13.33%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES \$ (112,177) \$ (292)



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Two Months Ended August 31, 2022 and 2021

2 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	\$ -	\$ -	-	
9531 AID/OTHER LOCAL GOV'T AGENCY	706,688	-	-	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
9870 OTHER FUNDING SOURCES	-	-	-	
TOTAL REVENUE:	706,688	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 706,688	-	-	

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	\$ 367,715	\$ -	-	
1200 EMPLOYEE BENEFITS	338,973	-	-	
TOTAL LABOR COSTS	706,688	-	-	
2000 SERVICES AND SUPPLIES	292	-	-	
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-	
4303 EQUIPMENT	-	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 706,980	-	-	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (292)	\$ -
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Two Months Ended August 31, 2022

2 MONTHS / 16.67% 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	233,612	17.97%
TOTAL REVENUE	1,300,000	233,612	17.97%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 233,612	17.97%

FISCAL YEAR 2022/23			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D
2000 SERVICES & SUPPLIES	\$ 90,000	\$ 770	0.86%
TOTAL SERVICES & SUPPLIES	90,000	770	0.86%
4101 LAND ACQUISITION	40,000	-	0.00%
4201 STRUCTURES	1,150,000	-	0.00%
4300 VEHICLES & EQUIPMENT	-	-	-
TOTAL CAPITAL ASSETS	1,190,000	-	0.00%
TOTAL EXPENDITURES:	1,280,000	770	0.06%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 1,280,000	\$ 770	0.06%

EXCESS OF REVENUE OVER EXPENDITURES	\$ 20,000	\$ 232,842
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I

For the Two Months Ended August 31, 2022 and 2021

2 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	\$ -	-	-	
9657 IMPACT FEES	233,612	465,246	-49.79%	
TOTAL REVENUE	233,612	465,246	-49.79%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 233,612	\$ 465,246	-49.79%	

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	\$ 770	\$ 13,570	-94.33%	
TOTAL SERVICES & SUPPLIES	770	13,570	-94.33%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	579,793	-100.00%	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	-	579,793	-100.00%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 770	\$ 593,363	-99.87%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 232,842	\$ (128,117)
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Two Months Ended August 31, 2022

2 MONTHS / 16.67% OF FISCAL YEAR

REVENUE BY OBJECT		FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669	MEDIC COST RECOVERY	\$ 14,500,000	\$ -	0.00%
9410	INTEREST INCOME	-	-	-
TOTAL REVENUE		14,500,000	-	0.00%
5900	TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN		-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:		\$ 14,500,000	-	0.00%

EXPENDITURES BY OBJECT		FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000	SERVICES & SUPPLIES	\$ 5,800,000	\$ -	0.00%
TOTAL EXPENDITURES:		5,800,000	-	0.00%
5000	TRANSFER TO OTHER FUNDS	8,700,000	-	0.00%
TOTAL EXPENDITURES & FUND TRANSFERS OUT:		\$ 14,500,000	\$ -	0.00%

EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M

For the Two Months Ended August 31, 2022 and 2021

2 MONTHS

FISCAL YEAR COMPARISON 2022/23 vs. 2021/22		FISCAL YEAR COMPARISON 2022/23 vs. 2021/22					
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
9669 MEDIC COST RECOVERY	\$ -	\$ -	-	2000 SERVICES & SUPPLIES	\$ -	\$ -	-
9410 INTEREST INCOME	-	-	-				
TOTAL REVENUE	-	-	-	TOTAL EXPENDITURES:			
5900 TRANSFER FROM OTHER FUNDS	-	-	-	5000 TRANSFER TO OTHER FUNDS	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	-	-	-	TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ -	\$ -	-
				EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	-