

**NOVEMBER 2021
MONTHLY FINANCIAL REPORT
FOR THE FISCAL YEAR 2022**



**Prepared by
Danyce Steck, CPFO
Administrative Services Director**

FINANCIAL STATEMENT

NOVEMBER 2021 (unaudited)



ENDING FUND BALANCES

	<u>Annual Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
1 General Fund	\$ 21,732,245	\$ 30,034,584	\$ 18,289,534	\$ 11,745,050
Special Revenue Funds				
2 Class C Roads Fund	3,875,434	3,230,625	1,512,190	1,718,436
3 Fairway Estates SID	52,084	55,540	52,534	3,006
4 Highland SID	117	(12,087)	(15,332)	3,245
5 KrafMaid SID	842,429	843,598	840,326	3,272
6 Capital Projects Fund	20,658,296	36,340,507	29,343,279	6,997,228
7 CDBG Fund	779,146	762,543	834,864	(72,321)
8 Grants Fund	(5,563,328)	33,873	1,499	32,374
9 Municipal Building Authority	1,708,927	1,144,967	1,508,765	(363,798)
10 Redevelopment Agency	4,273,631	8,428,522	8,553,822	(125,300)
Enterprise Funds (less capital assets)				
11 Water Fund	12,958,483	19,090,087	15,447,747	3,642,340
12 Sewer Fund	7,982,168	11,047,394	8,152,276	2,895,118
13 Solid Waste Fund	375,979	728,862	430,023	298,839
14 Storm Water Fund	8,971,491	10,705,199	10,759,870	(54,671)
15 Streetlight Fund	705,792	1,132,147	1,364,620	(232,473)
Internal Service Funds (less capital assets)				
16 Fleet Management Fund	2,207,922	3,068,819	4,833,757	(1,764,938)
17 IT Management Fund	1,581,444	1,933,319	1,739,963	193,356
18 Risk Management Fund	1,139,546	747,638	554,743	192,895
	<u>\$ 84,281,806</u>	<u>\$ 129,316,137</u>	<u>\$ 104,204,480</u>	<u>\$ 25,111,658</u>

FINANCIAL STATEMENT
NOVEMBER 2021 (unaudited)



GENERAL FUND

BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
ASSETS			
1 Cash and investments	\$ 19,918,859	\$ 8,514,654	\$ 11,404,205
2 Restricted cash	7,573,023	9,311,840	(1,738,817)
3 Receivables ¹	6,091,642	5,452,912	638,730
4 Due from RDA	4,490,500	4,490,500	-
5 Other	-	-	-
6 Total assets	<u>38,074,024</u>	<u>27,769,906</u>	<u>10,304,118</u>
LIABILITIES			
7 Payables and other liabilities	(8,039,440)	(9,480,372)	(1,440,932)
8 Total liabilities	<u>(8,039,440)</u>	<u>(9,480,372)</u>	<u>(1,440,932)</u>
9 FUND BALANCE	<u>\$ 30,034,584</u>	<u>\$ 18,289,534</u>	<u>\$ 11,745,050</u>

INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
REVENUES						
10 Sales tax ¹	\$ 23,775,000	50%	\$ 11,787,445	\$ 10,466,568	\$ 1,320,877	13%
11 Sales tax - 4th quarter	2,225,000	48%	1,060,832	928,187	132,645	14%
12 Property tax	17,348,695	56%	9,642,007	5,159,497	4,482,510	87%
13 Franchise tax ¹	8,290,000	45%	3,770,327	3,551,987	218,340	6%
14 Licensing and permits	3,591,000	51%	1,829,564	1,827,690	1,874	0%
15 Charges for services	4,321,850	49%	2,098,331	1,290,186	808,145	63%
16 Intergovernmental	189,300	9%	17,707	49,885	(32,178)	-65%
17 Fines and forfeitures	1,150,000	33%	374,278	374,734	(456)	0%
18 Other	60,500	441%	266,979	55,859	211,120	378%
19 Total revenues	<u>60,951,345</u>	51%	<u>30,847,470</u>	<u>23,704,593</u>	<u>7,142,877</u>	30%
EXPENDITURES						
20 City council	(511,884)	29%	(149,317)	(123,833)	25,484	21%
21 Mayor	(1,364,066)	29%	(394,055)	(421,863)	(27,808)	-7%
22 Administrative services	(1,455,083)	35%	(508,939)	(422,180)	86,759	21%
23 City attorney	(1,788,059)	36%	(637,896)	(681,561)	(43,665)	-6%
24 Community development	(3,698,189)	38%	(1,414,128)	(1,365,801)	48,327	4%
25 Courts	(860,000)	38%	(325,749)	(320,837)	4,912	2%
26 Fire	(12,425,159)	42%	(5,179,087)	(4,788,484)	390,603	8%
27 Police	(22,884,531)	39%	(8,825,852)	(7,767,435)	1,058,417	14%
28 Public services	(6,662,468)	35%	(2,315,917)	(1,696,028)	619,889	37%
29 Public works	(4,276,768)	31%	(1,342,063)	(1,554,588)	(212,525)	-14%
30 Non-departmental	(4,290,602)	38%	(1,636,299)	(1,488,754)	147,545	10%
31 Debt service	(2,366,600)	47%	(1,109,041)	(1,470,972)	(361,931)	-25%
Total expenditures	<u>(62,583,409)</u>	38%	<u>(23,838,343)</u>	<u>(22,102,336)</u>	<u>1,736,007</u>	8%
TRANSFERS IN (OUT)						
32 Transfers in	2,596,029	50%	1,293,212	1,260,622	32,590	3%
33 Transfers out	(963,965)	0%	-	-	-	
34 Total transfers	<u>1,632,064</u>	79%	<u>1,293,212</u>	<u>1,260,622</u>	<u>32,590</u>	
ONE-TIME REVENUE (EXPENSE)						
35 CARES Act revenue	-		-	5,188,384	(5,188,384)	-100%
36 CARES Act operations	-		-	(1,373,289)	(1,373,289)	-100%
37 Total one-time	<u>-</u>		<u>-</u>	<u>3,815,095</u>	<u>(6,561,673)</u>	
38 Change in fund balance	<u>-</u>		<u>8,302,339</u>	<u>6,677,974</u>	<u>2,349,801</u>	24%
39 Fund balance, beginning	<u>21,732,245</u>		<u>21,732,245</u>	<u>11,611,560</u>		
40 Fund balance, ending	<u>\$ 21,732,245</u>		<u>\$ 30,034,584</u>	<u>\$ 18,289,534</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



GENERAL FUND

GENERAL FUND EXPENDITURES BY DIVISION

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
Cit y Council						
41 Cit y Council	(511,884)	29%	(149,317)	(123,833)	25,484	21%
Mayor						
42 Mayor	(489,891)	23%	(111,909)	(145,473)	(33,564)	-23%
43 Economic Development	(481,668)	38%	(183,577)	(162,392)	21,185	13%
44 Public Affairs	(392,507)	25%	(98,569)	(113,998)	(15,429)	-14%
Administrative Services						
45 Administrative Services	(779,787)	38%	(295,386)	(237,150)	58,236	25%
46 City Recorder	(226,699)	31%	(70,892)	(71,299)	(407)	-1%
47 Human Resources	(448,597)	32%	(142,661)	(113,731)	28,930	25%
48 Utility Billing	-		-	-	-	
City Attorney						
49 City Attorney	(939,972)	35%	(332,384)	(289,315)	43,069	15%
50 Prosecution	(595,683)	38%	(228,088)	(305,261)	(77,173)	-25%
51 Victim Advocate	(252,404)	31%	(77,424)	(86,985)	(9,561)	-11%
Community Development						
52 Building	(1,127,595)	39%	(441,260)	(402,933)	38,327	10%
53 Community Preservation	(638,273)	40%	(252,240)	(217,677)	34,563	16%
54 Engineering	(891,504)	36%	(321,269)	(335,613)	(14,344)	-4%
55 Planning	(894,730)	38%	(342,684)	(354,385)	(11,701)	-3%
56 Property Administration	(146,087)	39%	(56,675)	(55,193)	1,482	3%
Courts						
57 Courts	(860,000)	38%	(325,749)	(320,837)	4,912	2%
Fire						
58 Fire	(12,425,159)	42%	(5,179,087)	(4,788,484)	390,603	8%
Police						
59 Animal Services	(574,816)	35%	(200,648)	(202,369)	(1,721)	-1%
60 Crossing Guards	(721,576)	31%	(224,266)	(232,683)	(8,417)	-4%
61 Police	(21,458,249)	39%	(8,389,942)	(7,286,722)	1,103,220	15%
62 SWAT	(129,890)	8%	(10,996)	(45,661)	(34,665)	-76%
Public Services						
63 Cemetery	(161,123)	32%	(51,870)	(60,783)	(8,913)	-15%
64 Events	(728,509)	64%	(466,270)	(58,805)	407,465	693%
65 Facilities	(1,600,305)	32%	(514,486)	(413,947)	100,539	24%
66 Parks	(4,172,531)	31%	(1,283,291)	(1,162,493)	120,798	10%
67 Public Services Administration	-		-	-	-	
Public Works						
68 Capital Projects	(256,343)	37%	(95,601)	(86,592)	9,009	10%
69 GIS	(323,470)	42%	(135,820)	(156,105)	(20,285)	-13%
70 Public Works Administration	(390,093)	36%	(139,496)	(127,781)	11,715	9%
71 Streets	(3,306,862)	29%	(971,146)	(1,184,110)	(212,964)	-18%
Other						
72 Non-Departmental	(4,290,602)	38%	(1,636,299)	(1,488,754)	147,545	10%
73 Debt Service	(2,366,600)	47%	(1,109,041)	(1,470,972)	(361,931)	-25%
74 Total expenditures	<u>(62,583,409)</u>	38%	<u>(23,838,343)</u>	<u>(22,102,336)</u>	<u>1,736,007</u>	8%

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



CLASS C ROAD FUNDS (112)

BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
ASSETS			
1 Cash and investments	\$ 2,959,500	\$ 1,190,171	\$ 1,769,329
2 Receivables	350,000	323,569	26,431
3 Total assets	<u>3,309,500</u>	<u>1,513,740</u>	<u>1,795,760</u>
LIABILITIES			
4 Payables and other liabilities	(78,875)	(1,550)	77,325
5 Total liabilities	<u>(78,875)</u>	<u>(1,550)</u>	<u>77,325</u>
6 FUND BALANCE	<u>\$ 3,230,625</u>	<u>\$ 1,512,190</u>	<u>\$ 1,718,435</u>

INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
REVENUES						
7 Class C Roads Allotment	\$ 4,000,000	43%	\$ 1,702,958	\$ 1,622,959	\$ 79,999	5%
8 Intergovernmental	1,100,000	0%	-	-	-	
9 Interest income	-		4,004	1,989	2,015	101%
10 Total revenues	<u>5,100,000</u>	33%	<u>1,706,962</u>	<u>1,624,948</u>	<u>82,014</u>	5%
EXPENDITURES						
Road maintenance (PW)						
11 Operations and supplies	(64,000)	0%	(212)	(22,607)	(22,395)	-99%
12 Curb/Gutter/Sidewalk	(130,000)	7%	(8,460)	(12,437)	(3,977)	-32%
13 Manholes	(60,000)	0%	-	(451)	(451)	
14 Striping	(180,000)	26%	(46,625)	(60,109)	(13,484)	
15 Signs	(40,000)	12%	(4,769)	(464)	4,305	
16 Traffic signals	-		-	-	-	
17 Pavement	(130,000)	17%	(22,661)	(28,003)	(5,342)	-19%
18	<u>(604,000)</u>	14%	<u>(82,727)</u>	<u>(124,071)</u>	<u>(41,344)</u>	-33%
Road construction projects						
19 Traffic signals	(135,000)	8%	(10,799)	(754)	10,045	
20 Pavement	(2,500,000)	56%	(1,391,182)	(1,303,602)	87,579	7%
21 Road maintenance	(815,000)	45%	(363,263)	-	363,263	
22 Sidewalks	(550,000)	1%	(7,800)	-	7,800	
23	<u>(4,000,000)</u>	44%	<u>(1,773,044)</u>	<u>(1,304,356)</u>	<u>468,687</u>	36%
24 Total expenditures	<u>(4,604,000)</u>	40%	<u>(1,855,771)</u>	<u>(1,428,427)</u>	<u>427,343</u>	30%
29 Change in fund balance	496,000		(148,809)	196,521	509,357	
30 Fund balance, beginning	3,379,434		3,379,434	1,315,669		
31 Fund balance, ending	<u>\$ 3,875,434</u>		<u>\$ 3,230,625</u>	<u>\$ 1,512,190</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



FAIRWAY ESTATES SPECIAL DISTRICT (250)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ 56,325	\$ 53,319	\$ 3,006
2 Receivables	-	-	-
3 Total assets	<u>56,325</u>	<u>53,319</u>	<u>3,006</u>
LIABILITIES			
4 Payables and other liabilities	<u>(785)</u>	<u>(785)</u>	-
5 Total liabilities	<u>(785)</u>	<u>(785)</u>	-
6 FUND BALANCE	<u>\$ 55,540</u>	<u>\$ 52,534</u>	<u>\$ 3,006</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
7 Property tax	\$ 10,834		\$ 8,139	\$ 3,750	\$ 4,389	
8 Other	10		72	123	(51)	
9 Total revenues	<u>10,844</u>	76%	<u>8,211</u>	<u>3,873</u>	<u>4,338</u>	112%
EXPENDITURES						
10 Operations	<u>(12,500)</u>		<u>(6,411)</u>	<u>(5,852)</u>	559	
11 Total expenditures	<u>(12,500)</u>	51%	<u>(6,411)</u>	<u>(5,852)</u>	<u>559</u>	10%
12 Change in net position	<u>(1,656)</u>		<u>1,800</u>	<u>(1,979)</u>		
13 Fund balance, beginning	<u>53,740</u>		<u>53,740</u>	<u>54,513</u>		
14 Fund balance, ending	<u>\$ 52,084</u>		<u>\$ 55,540</u>	<u>\$ 52,534</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



HIGHLANDS SPECIAL IMPROVEMENT DISTRICT (270)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ (8,815)	\$ (12,284)	\$ 3,469
2 Receivables	7,844	7,868	(24)
3 Total assets	<u>(971)</u>	<u>(4,416)</u>	<u>3,445</u>
LIABILITIES			
4 Payables and other liabilities	(11,116)	(10,916)	200
5 Total liabilities	<u>(11,116)</u>	<u>(10,916)</u>	<u>200</u>
6 FUND BALANCE	<u>\$ (12,087)</u>	<u>\$ (15,332)</u>	<u>\$ 3,245</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
7 Assessments	\$ 100,000		\$ 45,053	\$ 40,023	\$ 5,030	
8 Other	-		(3)	(6)	3	
9 Total revenues	<u>100,000</u>	45%	<u>45,050</u>	<u>40,017</u>	<u>5,033</u>	13%
EXPENDITURES						
10 Personnel	(141,050)		(57,254)	(55,349)	1,905	
11 Operations						
12 Shared services						
13 Total expenditures	<u>(141,050)</u>	41%	<u>(57,254)</u>	<u>(55,349)</u>	<u>1,905</u>	3%
TRANSFERS						
14 Transfers in	41,050		-	-	-	
15 Total transfers	<u>41,050</u>		<u>-</u>	<u>-</u>	<u>-</u>	
16 Change in net position	-		(12,204)	(15,332)		
17 Fund balance, beginning	117		117	-		
18 Fund balance, ending	<u>\$ 117</u>		<u>(12,087)</u>	<u>(15,332)</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



KRAFTMAID SPECIAL IMPROVEMENT DISTRICT (290)

BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
ASSETS			
1 Cash and investments	\$ 843,598	\$ 840,326	\$ 3,272
2 Receivables	-	-	-
3 Total assets	<u>843,598</u>	<u>840,326</u>	<u>3,272</u>
LIABILITIES			
4 Payables and other liabilities	-	-	-
5 Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
6 FUND BALANCE	<u>\$ 843,598</u>	<u>\$ 840,326</u>	<u>\$ 3,272</u>

INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
REVENUES						
7 Other	\$ -		\$ 1,169	\$ 1,934	\$ (765)	
8 Total revenues	<u>-</u>		<u>1,169</u>	<u>1,934</u>	<u>(765)</u>	
EXPENDITURES						
9 Debt service	-		-	-	-	
10 Total expenditures	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
TRANSFERS IN/OUT						
11 Transfers in	-		-	-	-	
12 Transfers out	-		-	-	-	
Total transfers	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
13 Change in net position	-		1,169	1,934		
14 Fund balance, beginning	842,429		842,429	838,392		
15 Fund balance, ending	<u>\$ 842,429</u>		<u>\$ 843,598</u>	<u>\$ 840,326</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



MUNICIPAL BUILDING AUTHORITY (420)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ 1,144,967	\$ 1,508,765	\$ (363,798)
2 Total assets	<u>1,144,967</u>	<u>1,508,765</u>	<u>(363,798)</u>
LIABILITIES			
3 Payables and other liabilities	-	-	-
4 Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
5 FUND BALANCE	<u>\$ 1,144,967</u>	<u>\$ 1,508,765</u>	<u>\$ (363,798)</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
6 Lease revenue	\$ 1,849,951		\$ 770,813	\$ 771,480	\$ (667)	0%
7 Other	-		2,262	4,979	(2,717)	-55%
8 Total revenues	<u>1,849,951</u>	42%	<u>773,075</u>	<u>776,459</u>	<u>(3,384)</u>	0%
EXPENDITURES						
9 Debt service	(1,849,951)		(1,337,035)	(1,320,275)	16,760	
10 Operations	-		-	-	-	
11 Capital	-		-	-	-	
12 Total expenditures	<u>(1,849,951)</u>	72%	<u>(1,337,035)</u>	<u>(1,320,275)</u>	<u>16,760</u>	
13 Change in net position	<u>-</u>		<u>(563,960)</u>	<u>(543,816)</u>		
14 Fund balance, beginning	<u>1,708,927</u>		<u>1,708,927</u>	<u>2,052,581</u>		
15 Fund balance, ending	<u>\$ 1,708,927</u>		<u>\$ 1,144,967</u>	<u>\$ 1,508,765</u>		

FINANCIAL STATEMENT
NOVEMBER 2021 (unaudited)



CAPITAL IMPROVEMENT PROJECTS FUND (400)

(Includes Buildings, Parks, Roads, Police Impact Fee Fund, and Fire Impact Fee Fund)

BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
ASSETS			
1 Cash and investments ¹	\$ 28,730,461	\$ 29,376,839	\$ (646,378)
2 Receivables	8,077,791	-	8,077,791
3 Total assets	<u>36,808,252</u>	<u>29,376,839</u>	<u>7,431,413</u>
LIABILITIES			
4 Payables and other liabilities	(467,745)	(33,560)	434,185
5 Total liabilities	<u>(467,745)</u>	<u>(33,560)</u>	<u>434,185</u>
6 FUND BALANCE	<u>\$ 36,340,507</u>	<u>\$ 29,343,279</u>	<u>\$ 6,997,228</u>

INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
REVENUES						
7 Impact Fees	\$ 2,200,000	125%	\$ 2,742,232	\$ 1,892,536	\$ 849,696	
8 Intergovernmental	-		-	238,900	(238,900)	
9 Other	-		44,013	71,836	(27,823)	
10 Total revenues	<u>2,200,000</u>	127%	<u>2,786,245</u>	<u>2,203,272</u>	<u>582,973</u>	26%
EXPENDITURES						
11 Maintenance	(900,000)	13%	(120,324)	(32,468)	87,856	
12 Capital - Bldgs	(3,400,000)	5%	(156,285)	(83,252)	73,033	
13 Capital - Parks	(4,115,000)	41%	(1,678,864)	(122,600)	1,556,264	
14 Capital - Roads	(9,784,200)	2%	(234,458)	(1,937,755)	(1,703,297)	
15 Total expenditures	<u>(18,199,200)</u>	12%	<u>(2,189,931)</u>	<u>(2,176,075)</u>	<u>13,856</u>	1%
DEBT SERVICE						
16 Principal	(355,000)		(355,000)	-	355,000	
17 Interest	(20,782)		(12,423)	-	12,423	
18 Trustee fees	(1,250)		-	-	-	
19	<u>(377,032)</u>	97%	<u>(367,423)</u>	<u>-</u>	<u>367,423</u>	
TRANSFERS						
20 Transfers in	922,912		-	-	-	
21 Transfers out	-		-	-	-	
22 Total transfers	<u>922,912</u>	0%	<u>-</u>	<u>-</u>	<u>-</u>	
23 Change in net position	<u>(15,453,320)</u>		<u>228,891</u>	<u>27,197</u>		
24 Fund balance, beginning	<u>36,111,616</u>		<u>36,111,616</u>	<u>29,316,082</u>		
25 Fund balance, ending	<u>\$ 20,658,296</u>		<u>\$ 36,340,507</u>	<u>\$ 29,343,279</u>		

¹ Includes restricted cash

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



CDBG FUND (480)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ (39,830)	\$ 58,337	\$ (98,167)
2 Restricted cash	145,107	110,546	34,561
3 Receivables	671,355	667,725	3,630
4 Total assets	<u>776,632</u>	<u>836,608</u>	<u>(59,976)</u>
LIABILITIES			
5 Payables and other liabilities	(14,089)	(1,744)	12,345
6 Total liabilities	<u>(14,089)</u>	<u>(1,744)</u>	<u>12,345</u>
7 FUND BALANCE	<u>762,543</u>	<u>834,864</u>	<u>\$ (72,321)</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
8 Grants (CDBG)	\$ 1,001,272		\$ 248,813	\$ 53,277	\$ 195,536	
9 Program revenue	-		-	-	-	
10 Other	-		80	293	(213)	
11 Total revenues	<u>1,001,272</u>	25%	<u>248,893</u>	<u>53,570</u>	<u>195,323</u>	
EXPENDITURES						
12 Administration	(114,169)	40%	(45,585)	(13,127)	32,458	
13 Program support	(887,103)	25%	(219,911)	(52,756)	167,155	
14 Debt service	-		-	-	-	
15 Total expenditures	<u>(1,001,272)</u>	27%	<u>(265,496)</u>	<u>(65,883)</u>	<u>199,613</u>	
16 Change in net position	<u>-</u>		<u>(16,603)</u>	<u>(12,313)</u>		
17 Reserves, beginning	<u>779,146</u>		<u>779,146</u>	<u>847,177</u>		
18 Reserves, ending	<u>\$ 779,146</u>		<u>\$ 762,543</u>	<u>\$ 834,864</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



GRANTS FUND (481)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ 6,552,287	\$ (105,133)	\$ 6,657,420
2 Receivables	25,293	115,947	(90,654)
3 Total assets	<u>6,577,580</u>	<u>10,814</u>	<u>6,566,766</u>
LIABILITIES			
4 Payables and other liabilities	(6,543,707)	(9,315)	6,534,392
5 Total liabilities	<u>(6,543,707)</u>	<u>(9,315)</u>	<u>6,534,392</u>
6 FUND BALANCE	<u>33,873</u>	<u>1,499</u>	<u>\$ 32,374</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
7 Donations	\$ -		\$ -	\$ 1,500	\$ (1,500)	
8 Emergency mgmt assistance ¹	-		-	-	-	
9 Federal assistance	6,694,189		180,262	-	180,262	
10 Police grants	-		7,093	115,946	(108,853)	
11 Other revenue	-		9,149	-	9,149	
12 Total revenues	<u>6,694,189</u>	3%	<u>196,504</u>	<u>117,446</u>	<u>69,909</u>	
EXPENDITURES						
13 Donations	-		-	-	-	
14 Emergency mgmt assistance ¹	(323,002)		6,347	(115,947)	(122,294)	
15 Federal assistance	(11,950,000)		(181,744)	-	181,744	
16 Police grants	-		(2,719)	-	2,719	
16 Total expenditures	<u>(12,273,002)</u>	1%	<u>(178,116)</u>	<u>(115,947)</u>	<u>62,169</u>	
17 Change in net position	<u>(5,578,813)</u>		<u>18,388</u>	<u>1,499</u>		
18 Reserves, beginning	<u>15,485</u>		<u>15,485</u>	<u>-</u>		
19 Reserves, ending	<u>\$ (5,563,328)</u>		<u>\$ 33,873</u>	<u>\$ 1,499</u>		

¹ Out-of-state fire assistance

FINANCIAL STATEMENT
NOVEMBER 2021 (unaudited)



WATER FUND (510)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments ¹	\$ 14,577,648	\$ 7,904,054	\$ 6,673,594
2 Restricted cash - Bond proceeds	170	2,375,999	(2,375,829)
3 Receivables	3,227,180	4,115,746	(888,566)
4 Inventory	2,633,743	2,003,023	630,720
5 Capital assets, net	112,310,334	107,738,689	4,571,645
6 Total assets	<u>132,749,075</u>	<u>124,137,511</u>	<u>8,611,564</u>
LIABILITIES			
7 Payables and other liabilities	(1,325,187)	(823,043)	502,144
8 OPEB & pension liabilities	(23,467)	(128,032)	(104,565)
9 Bonds payable	(8,490,138)	(9,485,000)	(994,862)
10 Total liabilities	<u>(9,838,792)</u>	<u>(10,436,075)</u>	<u>(597,283)</u>
NET POSITION			
11 Net investment, capital assets	103,820,196	98,253,689	5,566,507
12 Restricted, bond proceeds	170	2,375,999	(2,375,829)
13 Unrestricted	19,089,917	13,071,748	6,018,169
14 Total net position	<u>\$ 122,910,283</u>	<u>\$ 113,701,436</u>	<u>\$ 9,208,847</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
15 Water sales	\$ 28,485,000	54%	\$ 15,403,534	\$ 16,163,788	\$ (760,254)	-5%
16 Impact fees	1,000,000	97%	970,827	674,170	296,657	44%
17 Other	-		17,415	26,140	(8,725)	-33%
18 Total revenues	<u>29,485,000</u>	56%	<u>16,391,776</u>	<u>16,864,098</u>	<u>(472,322)</u>	-3%
EXPENSES						
19 Personnel	(2,231,705)	33%	(733,463)	(575,457)	158,006	27%
20 Operations	(3,459,168)	22%	(762,249)	(957,375)	(195,126)	-20%
21 Water purchase	(12,500,000)	42%	(5,294,091)	(6,483,457)	(1,189,366)	
22 Shared services	(2,676,262)	36%	(961,411)	(951,395)	10,016	1%
23 Debt service	(982,700)	0%	-	(1,500)	(1,500)	
24 Total expenditures	<u>(21,849,835)</u>	35%	<u>(7,751,214)</u>	<u>(8,969,184)</u>	<u>(1,217,970)</u>	-14%
CAPITAL OUTLAY						
25 Capital	(6,562,500)		(2,055,534)	(1,455,101)	600,433	
26 Other capital	(24,750)		(14,602)	(13,228)	1,374	
27 Total capital outlay	<u>(6,587,250)</u>	31%	<u>(2,070,136)</u>	<u>(1,468,329)</u>	<u>601,807</u>	41%
TRANSFERS						
28 Transfers in	-		-	-	-	
29 Transfers out	(1,379,250)		(770,157)	(808,103)	(37,946)	
30 Total transfers	<u>(1,379,250)</u>	56%	<u>(770,157)</u>	<u>(808,103)</u>	<u>(37,946)</u>	-5%
31 Change in net position	(331,335)		5,800,269	5,618,482		
32 Net position, beginning	117,110,014		117,110,014	108,082,954		
33 Net position, ending	<u>\$ 116,778,679</u>		<u>\$ 122,910,283</u>	<u>\$ 113,701,436</u>		

¹ Includes restricted cash (impact fees)

FINANCIAL STATEMENT
NOVEMBER 2021 (unaudited)



SEWER FUND (520)

BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
ASSETS			
1 Cash and investments ¹	\$ 10,307,628	\$ 7,617,961	\$ 2,689,667
3 Receivables	1,512,328	1,223,342	288,986
4 Investment in joint venture	30,939,898	28,896,851	2,043,047
5 Capital assets, net	41,276,275	41,309,022	(32,747)
6 Total assets	<u>84,036,129</u>	<u>79,047,176</u>	<u>4,988,953</u>
LIABILITIES			
7 Payables and other liabilities	(755,432)	(602,086)	153,346
8 OPEB & pension liabilities	(17,130)	(86,941)	(69,811)
9 Total liabilities	<u>(772,562)</u>	<u>(689,027)</u>	<u>83,535</u>
NET POSITION			
10 Net investment, capital assets	72,216,173	70,205,873	2,010,300
11 Net position	11,047,394	8,152,276	2,895,118
12 Total net position	<u>\$ 83,263,567</u>	<u>\$ 78,358,149</u>	<u>\$ 4,905,418</u>

INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
REVENUES						
13 Sewer fees	\$ 13,310,000	43%	\$ 5,742,960	\$ 4,783,434	\$ 959,526	20%
14 Impact fees	1,000,000	85%	850,429	506,149	344,280	68%
16 Other	-		13,815	17,035	(3,220)	-19%
17 Total revenues	<u>14,310,000</u>	46%	<u>6,607,204</u>	<u>5,306,618</u>	<u>1,300,586</u>	25%
EXPENSES						
18 Personnel	(1,335,173)	37%	(496,710)	(476,453)	20,257	4%
19 Operations	(1,102,329)	33%	(363,516)	(364,390)	(874)	0%
20 Wastewater treatment	(6,313,140)	65%	(4,125,601)	(3,118,118)	1,007,483	32%
21 Shared services	(983,548)	36%	(354,325)	(364,775)	(10,450)	-3%
22 Total expenditures	<u>(9,734,190)</u>	55%	<u>(5,340,152)</u>	<u>(4,323,736)</u>	<u>1,016,416</u>	24%
CAPITAL OUTLAY						
23 Capital	(6,153,677)		(157,545)	-	157,545	
24 Other capital	-		-	-	-	
25 Total capital outlay	<u>(6,153,677)</u>		<u>(157,545)</u>	<u>-</u>	<u>157,545</u>	
TRANSFERS						
Transfers in	-		-	-	-	
Transfers out	(665,000)	43%	(287,148)	(239,171)	47,977	
Total transfers	<u>(665,000)</u>		<u>(287,148)</u>	<u>(239,171)</u>	<u>47,977</u>	100%
25 Change in net position	<u>(2,242,867)</u>		<u>822,359</u>	<u>743,711</u>		
26 Net position, beginning	82,441,208		82,441,208	77,614,438		
27 Net position, ending	<u>\$ 80,198,341</u>		<u>\$ 83,263,567</u>	<u>\$ 78,358,149</u>		

¹ Includes restricted cash (impact fees)

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



SOLID WASTE FUND (540)

BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
ASSETS			
1 Cash and investments	\$ 436,198	\$ 534,656	\$ (98,458)
2 Receivables	694,393	604,496	89,897
3 Investment in joint venture	6,843,200	6,236,404	606,796
4 Total assets	<u>7,973,791</u>	<u>7,375,556</u>	<u>598,235</u>
LIABILITIES			
5 Payables and other liabilities	(399,296)	(695,077)	(295,781)
6 OPEB & pension liabilities	(2,433)	(14,052)	(11,619)
7 Total liabilities	<u>(401,729)</u>	<u>(709,129)</u>	<u>(307,400)</u>
NET POSITION			
8 Net investment, capital assets	6,843,200	6,236,404	606,796
9 Net position	728,862	430,023	298,839
10 Total net position	<u>\$ 7,572,062</u>	<u>\$ 6,666,427</u>	<u>\$ 905,635</u>

INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
REVENUES						
11 Collection fees	\$ 6,174,000		\$ 2,644,616	\$ 2,301,119	\$ 343,497	15%
12 Other	-		575	855	(280)	-33%
13 Total revenues	<u>6,174,000</u>	43%	<u>2,645,191</u>	<u>2,301,974</u>	<u>343,217</u>	15%
EXPENDITURES						
14 Personnel	(265,051)	17%	(46,042)	(46,961)	(919)	-2%
15 Operations	(490,414)	41%	(202,218)	(144,502)	57,716	40%
16 Collection services	(3,880,000)	40%	(1,569,619)	(1,561,537)	8,082	1%
17 Landfill	(963,000)	41%	(390,618)	(389,460)	1,158	0%
18 Shared services	(498,725)	36%	(177,846)	(235,008)	(57,162)	-24%
19 Total expenditures	<u>(6,097,190)</u>	39%	<u>(2,386,343)</u>	<u>(2,377,468)</u>	<u>8,875</u>	0%
TRANSFERS						
20 Transfers in	-		-	-	-	
21 Transfers out	(298,700)	43%	(127,855)	(115,056)	12,799	
22 Total transfers	<u>(298,700)</u>		<u>(127,855)</u>	<u>(115,056)</u>	<u>12,799</u>	11%
23 Change in net position	<u>(221,890)</u>		<u>130,993</u>	<u>(190,550)</u>		
24 Net position, beginning	<u>7,441,069</u>		<u>7,441,069</u>	<u>6,856,977</u>		
25 Net position, ending	<u>\$ 7,219,179</u>		<u>\$ 7,572,062</u>	<u>\$ 6,666,427</u>		

FINANCIAL STATEMENT
NOVEMBER 2021 (unaudited)



STORM WATER FUND (550)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments ¹	\$ 10,248,145	\$ 10,519,477	\$ (271,332)
2 Receivables	507,323	413,585	93,738
3 Capital assets, net	48,159,506	47,519,747	639,759
4 Total assets	<u>58,914,974</u>	<u>58,452,809</u>	<u>462,165</u>
LIABILITIES			
6 Payables and other liabilities	(35,384)	(97,656)	(62,272)
7 OPEB & pension liabilities	(14,885)	(75,536)	(60,651)
8 Bonds payable	(3,425,000)	(4,070,000)	(645,000)
9 Total liabilities	<u>(3,475,269)</u>	<u>(4,243,192)</u>	<u>(767,923)</u>
NET POSITION			
10 Net investment, capital assets	44,734,506	43,449,747	1,284,759
11 Net position	10,705,199	10,759,870	(54,671)
12 Total net position	<u>\$ 55,439,705</u>	<u>\$ 54,209,617</u>	<u>\$ 1,230,088</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
13 Storm water fees	\$ 4,311,580	43%	\$ 1,843,433	\$ 1,662,713	\$ 180,720	11%
14 Impact fees	1,000,000	57%	566,792	1,360,973	(794,181)	-58%
15 Other	-		14,765	22,804	(8,039)	-35%
16 Total revenues	<u>5,311,580</u>	46%	<u>2,424,990</u>	<u>3,046,490</u>	<u>(621,500)</u>	-20%
EXPENDITURES						
17 Personnel	(1,213,242)	35%	(424,394)	(435,299)	(10,905)	-3%
18 Operations	(1,103,119)	31%	(341,372)	(653,900)	(312,528)	-48%
19 Shared services	(1,061,969)	36%	(387,005)	(368,688)	18,317	5%
20 Debt service	(727,352)	5%	(33,051)	(39,276)	(6,225)	
21 Total expenditures	<u>(4,105,682)</u>	29%	<u>(1,185,822)</u>	<u>(1,497,163)</u>	<u>(311,341)</u>	-21%
CAPITAL OUTLAY						
22 Capital	(2,800,000)		(1,223,019)	(840)	1,222,179	
23 Total capital outlay	<u>(2,800,000)</u>	44%	<u>(1,223,019)</u>	<u>(840)</u>	<u>1,222,179</u>	
TRANSFERS						
24 Transfers out	(215,579)		(92,122)	(83,135)	8,987	
25 Total transfers	<u>(215,579)</u>	43%	<u>(92,122)</u>	<u>(83,135)</u>	<u>8,987</u>	11%
26 Change in net position	<u>(1,809,681)</u>		<u>(75,973)</u>	<u>1,465,352</u>		
27 Net position, beginning	<u>55,515,678</u>		<u>55,515,678</u>	<u>52,744,265</u>		
28 Net position, ending	<u>\$ 53,705,997</u>		<u>\$ 55,439,705</u>	<u>\$ 54,209,617</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



STREETLIGHT FUND (570)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ 1,091,852	\$ 1,315,270	\$ (223,418)
2 Receivables	44,932	49,638	(4,706)
3 Total assets	<u>1,136,784</u>	<u>1,364,908</u>	<u>(228,124)</u>
LIABILITIES			
4 Payables and other liabilities	(4,637)	(288)	4,349
5 Total liabilities	<u>(4,637)</u>	<u>(288)</u>	<u>4,349</u>
6 NET POSITION	<u>\$ 1,132,147</u>	<u>\$ 1,364,620</u>	<u>\$ (232,473)</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
7 Streetlight fees	\$ 769,590		\$ 318,599	\$ 303,129	\$ 15,470	
8 Other	-		1,494	3,199	(1,705)	
9 Total revenues	<u>769,590</u>	42%	<u>320,093</u>	<u>306,328</u>	<u>13,765</u>	4%
EXPENDITURES						
10 Operations	(1,089,639)		(235,357)	(308,544)	(73,187)	
11 Total expenditures	<u>(1,089,639)</u>	22%	<u>(235,357)</u>	<u>(308,544)</u>	<u>(73,187)</u>	-24%
TRANSFERS						
12 Transfers in			-	-	-	
13 Transfers out	(37,500)		(15,930)	(15,157)	773	
14 Total transfers	<u>(37,500)</u>	42%	<u>(15,930)</u>	<u>(15,157)</u>	<u>773</u>	5%
15 Change in net position	<u>(357,549)</u>		<u>68,806</u>	<u>(17,373)</u>		
16 Net position, beginning	<u>1,063,341</u>		<u>1,063,341</u>	<u>1,381,993</u>		
17 Net position, ending	<u>\$ 705,792</u>		<u>\$ 1,132,147</u>	<u>\$ 1,364,620</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



FLEET MANAGEMENT FUND (610)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ 3,898,234	\$ 4,679,754	\$ (781,520)
2 Restricted cash	-	417,383	(417,383)
3 Receivables	-	-	-
4 Inventory	9	-	9
5 Capital assets, net	9,990,008	9,217,030	772,978
6 Total assets	<u>13,888,251</u>	<u>14,314,167</u>	<u>(425,916)</u>
LIABILITIES			
7 Payables and other liabilities	(818,319)	(204,847)	613,472
8 Capital lease payable	(2,465,305)	(3,546,681)	(1,081,376)
9 OPEB & pension liabilities	(11,105)	(58,533)	(47,428)
10 Total liabilities	<u>(3,294,729)</u>	<u>(3,810,061)</u>	<u>(515,332)</u>
NET POSITION			
11 Net investment, capital assets	7,524,703	5,670,349	1,854,354
12 Net position	3,068,819	4,833,757	(1,764,938)
13 Total net position	<u>\$ 10,593,522</u>	<u>\$ 10,504,106</u>	<u>\$ (941,248)</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
14 Charges for service	\$ 5,948,112	42%	\$ 2,478,386	\$ 2,248,146	\$ 230,240	10%
15 Sale of vehicles/equipment	300,000	60%	180,565	81,918	98,647	
16 Other	-		4,398	12,058	(7,660)	-64%
18 Total revenues	<u>6,248,112</u>	43%	<u>2,663,349</u>	<u>2,342,122</u>	<u>321,227</u>	14%
EXPENDITURES						
19 Personnel	(769,798)	39%	(299,372)	(298,017)	1,355	0%
20 Operations	(1,722,440)	41%	(701,289)	(524,670)	176,619	34%
21 Shared services	(7,540)		(3,140)	(8,975)	(5,835)	-65%
22 Debt service	(1,664,130)	66%	(1,104,872)	(923,956)	180,916	
23 Total expenditures	<u>(4,163,908)</u>	51%	<u>(2,108,673)</u>	<u>(1,755,618)</u>	<u>353,055</u>	20%
CAPITAL OUTLAY						
24 Capital	(3,140,200)	24%	(749,775)	(364,151)	385,624	
25 Other capital	-		-	-	-	
26 Total capital outlay	<u>(3,140,200)</u>		<u>(749,775)</u>	<u>(364,151)</u>	<u>385,624</u>	106%
27 Change in net position	<u>(1,055,996)</u>		<u>(195,099)</u>	<u>222,353</u>		
28 Net position, beginning	<u>10,788,621</u>		<u>10,788,621</u>	<u>10,281,753</u>		
29 Net position, ending	<u>\$ 9,732,625</u>		<u>\$ 10,593,522</u>	<u>\$ 10,504,106</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



IT MANAGEMENT FUND (620)

BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
ASSETS			
1 Cash and investments	\$ 2,082,181	\$ 1,741,940	\$ 340,241
2 Receivables	26,331	-	26,331
3 Capital assets, net	12,128	73,138	(61,010)
4 Total assets	<u>2,120,640</u>	<u>1,815,078</u>	<u>305,562</u>
LIABILITIES			
5 Payables and other liabilities	(172,384)	(1,977)	(170,407)
OPEB & pension liabilities	(2,809)	-	(2,809)
6 Total liabilities	<u>(175,193)</u>	<u>(1,977)</u>	<u>(173,216)</u>
NET POSITION			
7 Net investment, capital assets ¹	12,128	73,138	(61,010)
8 Net position	1,933,319	1,739,963	193,356
9 Total net position	<u>\$ 1,945,447</u>	<u>\$ 1,813,101</u>	<u>\$ 167,025</u>

INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
REVENUES						
10 Assessments	\$ 3,100,000	42%	\$ 1,291,670	\$ 1,032,463	\$ 259,207	25%
11 Other	-		2,776	3,664	(888)	-24%
12 Total revenues	<u>3,100,000</u>	42%	<u>1,294,446</u>	<u>1,036,127</u>	<u>258,319</u>	25%
EXPENDITURES						
13 Personnel	(989,879)		(429,612)	(339,530)	90,082	27%
14 Operations	(225,000)	7%	(16,873)	(17,746)	(873)	
15 IT Infrastructure	(1,934,048)	28%	(545,013)	(345,512)	199,501	58%
16 Total expenditures	<u>(3,148,927)</u>	31%	<u>(991,498)</u>	<u>(702,788)</u>	<u>288,710</u>	41%
20 Change in net position	<u>(48,927)</u>		<u>302,948</u>	<u>333,339</u>		
21 Net position, beginning	1,642,499		1,642,499	1,479,762		
22 Net position, ending	<u>\$ 1,593,572</u>		<u>\$ 1,945,447</u>	<u>\$ 1,813,101</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



RISK MANAGEMENT FUND (670)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ 1,105,763	\$ 579,650	\$ 526,113
2 Receivables	-	23,000	(23,000)
3 Total assets	<u>1,105,763</u>	<u>602,650</u>	<u>503,113</u>
LIABILITIES			
4 Payables and other liabilities	(356,066)	(14,358)	341,708
5 OPEB & pension liabilities	(2,059)	(10,548)	(8,489)
6 Total liabilities	<u>(358,125)</u>	<u>(24,907)</u>	<u>333,219</u>
7 NET POSITION	<u>\$ 747,638</u>	<u>\$ 577,743</u>	<u>\$ 169,894</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
8 Assessments	\$ 1,981,640	39%	\$ 764,807	\$ 805,929	\$ (41,122)	-5%
9 Grants	22,000	0%	-	-	-	
10 Other	-		1,251	1,081	170	16%
11 Total revenues	<u>2,003,640</u>	38%	<u>766,058</u>	<u>807,010</u>	<u>(40,952)</u>	-5%
EXPENDITURES						
12 Personnel	(220,605)	14%	(30,273)	(65,891)	(35,618)	-54%
13 Operations	(33,000)	4%	(1,304)	(4,192)	(2,888)	100%
14 Premiums	(1,077,582)	91%	(984,728)	(900,024)	84,704	9%
15 Claims and losses	(565,000)	6%	(34,208)	(125,098)	(90,890)	-73%
16 Total expenditures	<u>(1,896,187)</u>	55%	<u>(1,050,513)</u>	<u>(1,095,205)</u>	<u>(44,692)</u>	-4%
17 Change in net position	<u>107,453</u>		<u>(284,455)</u>	<u>(288,195)</u>		
18 Net position, beginning	<u>1,032,093</u>		<u>1,032,093</u>	<u>842,938</u>		
19 Net position, ending	<u>\$ 1,139,546</u>		<u>\$ 747,638</u>	<u>\$ 554,743</u>		

FINANCIAL STATEMENT
 NOVEMBER 2021 (unaudited)



REDEVELOPMENT AGENCY FUND (800)

BALANCE SHEET

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
ASSETS			
1 Cash and investments	\$ 12,919,022	\$ 13,044,322	\$ (125,300)
2 Receivables	-	-	-
3 Total assets	<u>12,919,022</u>	<u>13,044,322</u>	<u>(125,300)</u>
LIABILITIES			
4 Payables and other liabilities	-	-	-
5 Due to the General Fund	(4,490,500)	(4,490,500)	-
6 Total liabilities	<u>(4,490,500)</u>	<u>(4,490,500)</u>	<u>-</u>
7 FUND BALANCE	<u>\$ 8,428,522</u>	<u>\$ 8,553,822</u>	<u>\$ (125,300)</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
REVENUES						
8 Tax increment	\$ 4,055,500	0%	\$ -	\$ -	\$ -	
9 Other	22,305		14,407	25,424	(11,017)	
10 Total revenues	<u>4,077,805</u>	0%	<u>14,407</u>	<u>25,424</u>	<u>(11,017)</u>	-43%
EXPENDITURES						
11 Administration	(155,350)	0%	-	(56,283)	(56,283)	
12 Redevelopment	(10,812,500)	0%	(5,159)	(2,573)	2,586	
13 Debt service	(100,272)	0%	-	-	-	
14 Low-income housing	(155,326)	0%	-	-	-	
15 Total expenditures	<u>(11,223,448)</u>	0%	<u>(5,159)</u>	<u>(58,856)</u>	<u>(53,697)</u>	-91%
TRANSFERS						
16 Transfers in	-		-	-	-	
17 Transfers out	-		-	-	-	
18 Total transfers	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
EXTRAORDINARY ITEMS						
19 Land sale	3,000,000		-	-	-	
20 Land purchase	-		-	-	-	
21 Total extraordinary items	<u>3,000,000</u>		<u>-</u>	<u>-</u>	<u>-</u>	
22 Change in net position	(4,145,643)		9,248	(33,432)		
23 Fund balance, beginning	8,419,274		8,419,274	8,587,254		
24 Fund balance, ending	<u>\$ 4,273,631</u>		<u>\$ 8,428,522</u>	<u>\$ 8,553,822</u>		