

The City of DeLand, Florida



photo courtesy by Chris Graham 2022

Quarterly Financial Report

FOR THE PERIOD ENDING

December 31, 2021

MEMORANDUM

February 21, 2022

TO: HONORABLE MAYOR, CITY COMMISSIONERS AND CITY MANAGER

FROM: FINANCE DIRECTOR

SUBJECT: FINANCIAL REPORT, QUARTER ENDING DECEMBER 31, 2021

The Financial Report for quarter ending December 31, 2021, for the City of DeLand is submitted herewith. The Quarterly Financial Report is a supplemental report intended to provide information regarding the financial position of each fund and includes a review of balance sheets and schedules on revenues and expenditures.

The quarterly financial report is an attempt to bring to you a concise and readable interim report, and is not a substitute for the Annual Comprehensive Financial Report issued at the end of each fiscal year after the independent audit of the City's financial records. This quarterly report covers three months of the fiscal year, a representation of twenty-five percent of the year.

To provide a more comparable and consistent presentation of fund balance reporting, the Governmental Accounting Standards Board Statement Number 54 – *Fund Balance Reporting and Government Fund Type Definitions* (Statement 54) has been implemented. Previously, fund balance for governmental funds was displayed in two broad components – Reserved and Unreserved. GASB 54 established five classifications comprising a hierarchy based primarily on the extent to which the government is bound to honor constraints for which monies can be spent. The classifications are: Non-spendable, Restricted, Committed, Assigned and Unassigned. This presentation only applies to Governmental Funds. The Proprietary Funds are presented in compliance with the GASB 34 balance sheet format: assets equal liabilities plus net assets and net assets will continue to be displayed as Invested in Capital Assets – net of related debt, Restricted and Unrestricted.

Non-spendable Fund Balance includes amounts that cannot be spent because they are either not in a spendable form or contractually must be maintained intact. Inventories, prepaid amounts, property acquired for resale, and the principal of a permanent fund are all examples of this type of classification.

Restricted Fund Balance reflects amounts that have externally or legally imposed constraints on their use. This category naturally would include resources subject to externally imposed restrictions (creditors, grantors, contributors, laws/regulations of other governments, constitutional provisions). It also would normally, but not always, include resources resulting from enabling legislation (i.e., legislation authorizing the raising of resources for a specific purpose).

Committed Fund Balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Commission, the highest level of decision making in the City. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use.

Assigned Fund Balance includes amounts that are constrained by the government's intent, but are neither restricted nor committed. The assignment conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the governmental fund. Intent is not imposed by a formal commission action. Unassigned Fund Balance is the residual classification for the general fund. The General Fund should be the only fund that reports a positive unassigned fund balance, since expenditures associated with other funds are incurred for the specific activity for which the fund is reporting.

GENERAL FUND

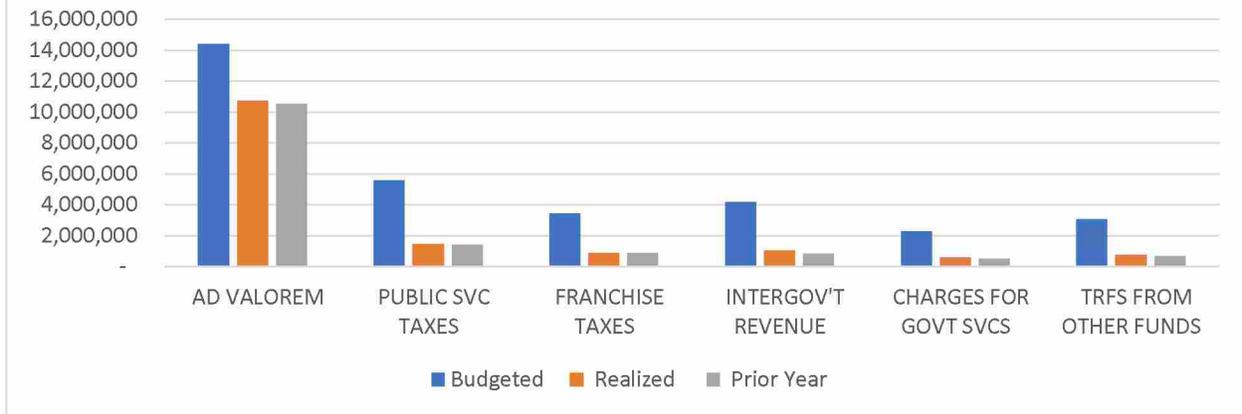
REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Revenues of the General Fund are \$16,334,039 as of December 31, 2021 and represent 46% of revenues budgeted this fiscal year. Charges for government services represents allocated administrative costs charged out to other funds for governmental services provided. Transfers from other funds include transfers from the GIFT Fund for repayment of Hurricane Reserves and transfers from the Airport Fund for the repayment of debt.

REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 001 - GENERAL FUND				
AD VALOREM	14,391,648	10,713,921	74.45	10,535,674
OTHER TAXES	754,152	102,246	13.56	94,953
PUBLIC SERVICE TAXES	5,574,644	1,449,794	26.01	1,398,135
PERMITS, FEES, & SPECIAL ASSESSMENTS	319,220	224,608	70.36	108,571
FRANCHISE TAXES	3,411,575	854,373	25.04	857,309
OPERATING GRANTS	315,396	-	0.00	(2,622)
INTERGOVERNMENTAL REVENUE	4,180,517	1,041,391	24.91	844,899
TRANSFERS FROM OTHER FUNDS	3,039,832	739,380	24.32	648,952
CHARGES FOR SERVICES	781,415	467,593	59.84	372,894
FINES & FORFEITS	91,000	30,401	33.41	19,036
MISCELLANEOUS REVENUES	423,340	67,384	15.92	93,739
INTEREST REVENUES	60,000	17,117	28.53	11,974
RENTAL INCOME	92,526	62,038	67.05	14,663
CHARGES FOR GOVT SERVICES	2,255,177	563,794	25.00	488,334
	<u>35,690,442</u>	<u>16,334,039</u>	45.77	<u>15,486,511</u>
USE OF RESERVES	5,567,096	-		-
TOTAL REVENUES	<u>41,257,538</u>	<u>16,334,039</u>	39.59	<u>15,486,511</u>

- Property taxes are at 74% realization due to the majority of property owners that take advantage of discounts associated with paying their property taxes before the due date. This same quarter last year was 82% realized.
- Other Taxes include 1st Local Option Gas tax at 30% realized this quarter, Fire Insurance Premium tax and Casualty Insurance Premium tax at 0%.
- Permits, Fees & Special Assessments are 70% realized mainly due to Local Business Taxes that are collected early in the fiscal year.
- Charges for Services are at 60% realization mainly due to \$261,975 of tree replacement revenues received which greatly exceed budget. Sanborn Activity fees are at 7% realized for the quarter.
- Miscellaneous Revenues are 16% realized mainly due to (\$94,352) unrealized net loss in investments.

Major General Fund Revenues



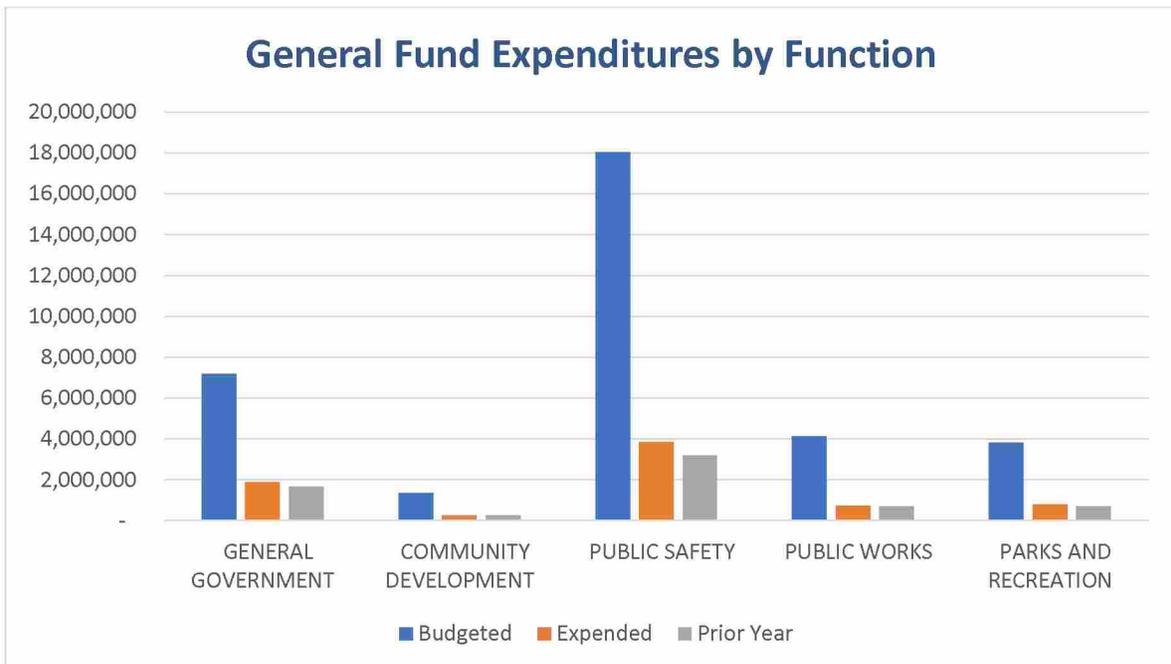
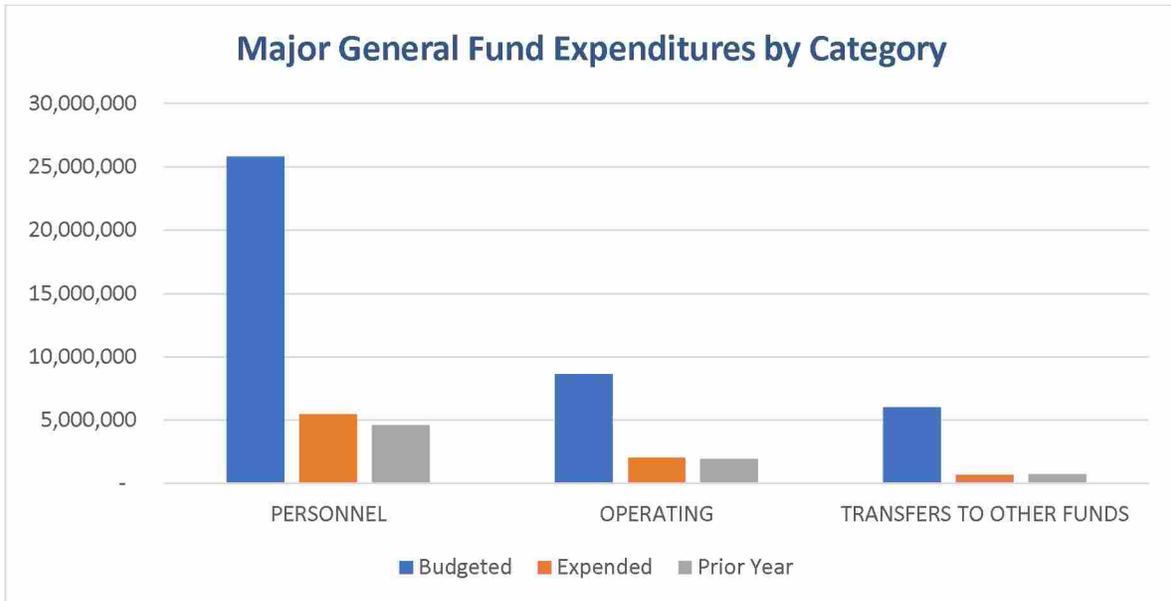
EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

General Fund expenditures are at \$8,173,611 or 20% of budgeted funds as of December 31, 2021. Expenditures by category as a percent of appropriated funds are personnel 21%, operating 24%, grants and aid 0%, contingencies 0%, and transfers to other funds 11%. Budgeted transfers to other funds include transfers to Homelessness Fund \$50,000, transfers to Grants & Special Revenue Fund \$2,263,023, transfers to Debt Service Fund \$1,191,696 and transfers to Capital Projects Fund \$2,527,090.

EXPENDITURES BY BUDGET CATEGORY	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD BALANCE 12/31/2020
Fund 001 - GENERAL FUND				
Net PERSONNEL	25,793,162	5,454,713	21.15	4,607,262
Net OPERATING	8,650,067	2,043,244	23.62	1,941,569
Net GRANTS & AID	110,000	-	0.00	-
Net CONTINGENCY	672,500	-	0.00	-
Net TRANSFERS TO OTHER FUNDS	6,031,809	675,654	11.20	713,345
Fund 001 - GENERAL FUND: TOTAL EXPEND	41,257,538	8,173,611	19.81	7,262,177

EXPENDITURES BY FUNCTION	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 001 - GENERAL FUND				
GENERAL GOVERNMENT	7,191,997	1,875,075	26.07	1,670,845
COMMUNITY DEVELOPMENT	1,359,723	255,879	18.82	262,667
PUBLIC SAFETY	18,040,833	3,843,149	21.30	3,211,333
PUBLIC WORKS	4,145,618	734,556	17.72	710,606
PARKS AND RECREATION	3,815,058	789,297	20.69	693,380
CONTINGENCY	672,500	-	0.00	-
TRANSFERS	6,031,809	675,654	11.20	713,345
Fund 001 - GENERAL FUND: TOTAL EXPEND	41,257,538	8,173,611	19.81	7,262,177

- Contingency budget includes planned savings for the fiscal year for the Hurricane Reserve (\$200,000) and Sanborn Center Reserve (\$12,500). It also includes other planned contingencies for retirement payouts and fuel expenses.
- All general fund departmental expenditures are within expected budget ranges at the end of the first quarter.



GENERAL FUND CAPITAL PROJECTS

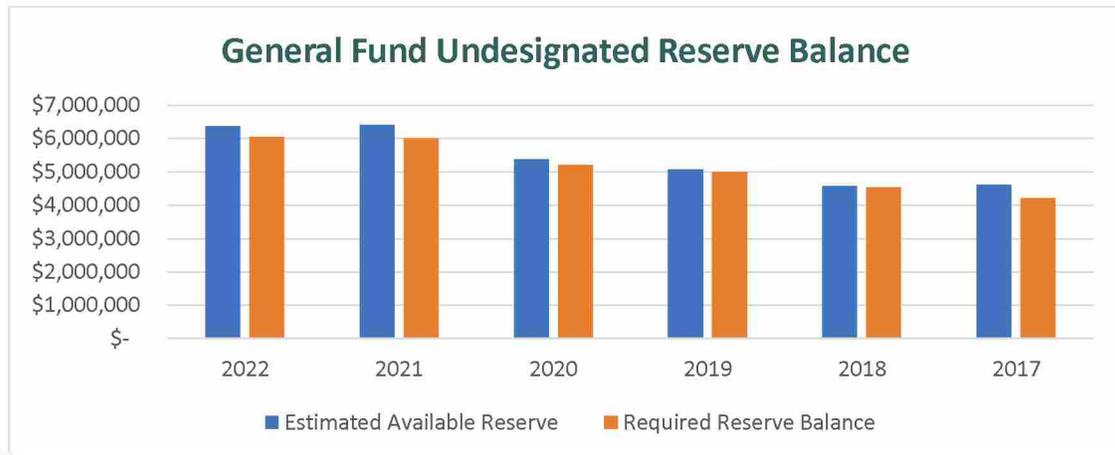
The capital projects for the General Fund are recorded in the Grants & Special Revenues Fund and the Capital Projects Fund which are included in a separate section of this report.

GENERAL FUND RESERVE ANALYSIS

According to City policy, the City will manage its fiscal resources to ensure funding for City operations is not disrupted. A reserve equivalent to two month's operating needs shall be maintained in the General Fund. The funds available for this reserve are estimated to be \$6,366,906 which represents a reserve balance of \$324,419 above the two-month required Undesignated Reserve of \$6,042,488 at December 31, 2021.

General Fund Fiscal Year 2022 Undesignated Reserve Analysis

	1st QTR	2nd QTR	3rd QTR	4th QTR
Estimated Available Reserve Funds	\$ 6,366,906			
Required 2 Month Undesignated Reserve	6,042,488			
Surplus/Deficit	\$ 324,419	\$ -	\$ -	\$ -



CONFISCATED TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Confiscated Trust Fund revenues are at \$47 or 1% of total revenues budgeted this fiscal year. There are adequate reserves in this fund to cover any revenue deficits this fiscal year.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Confiscated Trust Fund operating expenditures are at \$2,589 or 86% of the total budget this fiscal year.

HOMELESS SHELTER FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

The Homeless Shelter Fund operating revenues are at \$101,420 or 27% of total revenues budgeted this fiscal year. Operating revenues are comprised of private donations totaling \$88,600 and interest income of \$320. Transfers from the general fund total \$12,500 or 25% of budgeted funds which will be used towards operations of the facility.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

The Homeless Shelter Operating Expenditures are at \$124,659 or 21% of total expenses budgeted this fiscal year. Expenses include payments to the West Volusia Neighborhood Center for operation of the shelter and building maintenance repairs for the facility.

SPRING HILL COMMUNITY REDEVELOPMENT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Spring Hill Community Redevelopment Fund revenues realized at December 31, 2021 are \$328,365 or 72% of budgeted revenues. CRA revenues are comprised of ad valorem taxes, federal, state and local grants, donations from private sources and miscellaneous revenues.

REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 160 - SPRING HILL CRA FUND				
AD VALOREM	320,310	325,492	101.62	292,529
OPERATING GRANTS	133,457	2,240	1.68	(62,500)
MISCELLANEOUS REVENUES	1,200	400	33.33	5,325
INTEREST REVENUES	-	233	100.00	83
	<u>454,967</u>	<u>328,365</u>	72.17	<u>235,437</u>
USE OF RESERVES	7,331	-		-
TOTAL REVENUES	<u>462,298</u>	<u>328,365</u>	71.03	<u>235,437</u>

- Ad Valorem Property taxes are 102% realized due to revenues from all taxing agencies billed in the first quarter.
- Operating Grants include CDBG funds (\$33,457) for personnel expenses and FDEP Springshed initiative funds (\$100,000).

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Spring Hill Community Redevelopment Fund expenditures as of December 31, 2021 are \$55,084 or 12% of budget. Expenditures by category as a percent of appropriated funds are personnel 23%, operating 12%, grants & aid 0%, contingency 0%, transfers to other funds 40%, and capital outlay 43%.

EXPENDITURES BY BUDGET CATEGORY	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD BALANCE 12/31/2020
Fund 160 - SPRING HILL CRA FUND				
Net PERSONNEL	118,454	27,504	23.22	22,788
Net OPERATING	41,784	5,019	12.01	10,167
Net GRANTS & AID	110,000	-	0.00	-
Net CONTINGENCY	136,539	-	0.00	-
Net TRANSFERS TO OTHER FUNDS	48,340	19,489	40.32	18,248
Net CAPITAL OUTLAY	7,181	3,072	42.77	12,517
Fund 160 - SPRING HILL CRA FUND: TOTAL EXPEND	<u>462,298</u>	<u>55,084</u>	11.92	<u>63,721</u>

- Operating expenses are at 12% realized mainly due to Other Grants & Aid for \$110,000 which is at 0% this quarter.
- Transfers to Other Funds includes \$36,386 transfer to the debt service fund and \$11,954 transfer to the capital project fund for shared costs of Information Technology projects.
- Capital Outlay expenses include Furniture, Fixtures and Equipment expenses for the Spring Hill Resource Center.

SPRING HILL COMMUNITY REDEVELOPMENT FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMENDED BUDGET	QUARTER BALANCE 12/31/2021	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
SPRING HILL RESOURCE CENTER	7,181	3,072	-	4,109	57.23
	<u>7,181</u>	<u>3,072</u>	-	<u>4,109</u>	<u>57.23</u>

GOVERNMENTAL IMPACT FEES TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Governmental Impact Fees Trust Fund revenues realized at December 31, 2021 are \$405,110 or 42% of budgeted funds. The Governmental Impact Fees Trust Fund was established to budget and account for projects using revenue collected from Police, Fire, Parks and Recreation, and General Government Building Impact Fees paid by new customers. Revenues are budgeted to match expenses and do not reflect planned savings for the fiscal year.

REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 170 - GIFT FUND				
PERMITS, FEES, & SPECIAL ASSESSMENTS				
IMPACT FEES - POLICE RESIDENTIAL	85,405	88,119	103.18	78,622
IMPACT FEES - FIRE RESIDENTIAL	170,000	42,596	25.06	38,353
IMPACT FEES - RECREATION RESIDENTIAL	496,402	197,547	39.80	173,864
IMPACT FEES - GEN GOVT RESIDENTIAL	211,000	75,763	35.91	64,255
INTEREST REVENUES	-	1,085	100.00	367
	962,807	405,110	42.08	355,461
USE OF RESERVES	622,585	-		-
TOTAL REVENUES	1,585,392	405,110	25.55	355,461

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Governmental Impact Fees Trust Fund expenses as of December 31, 2021 are \$536,225 or 34% of budgeted funds.

EXPENDITURES BY BUDGET CATEGORY	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD BALANCE 12/31/2020
Fund 170 - GIFT FUND				
Net OPERATING	43,651	-	0.00	-
Net TRANSFERS TO OTHER FUNDS				
TRANSFER TO GENERAL FUND	411,000	102,750	25.00	50,000
TRANSFER TO GRANTS & SPEC REV	200,000	-	0.00	-
TRANSFER TO DEBT SERVICE FUND	508,156	339,231	66.76	453,228
TRANSFER TO CAPITAL PROJECT FUND	340,500	94,245	27.68	-
Net CAPITAL OUTLAY	82,085	-	0.00	-
Fund 170 - GIFT FUND: TOTAL EXPEND	1,585,392	536,225	33.82	503,228

- Budgeted transfers to the General Fund include \$200,000 to repay the Hurricane Reserve and \$211,000 to repay the early repayment of Revenue Notes 2004A & B.
- Budgeted transfers to the Grants & Special Revenue Fund include \$200,000 for renovations at Melching Field.
- Budgeted transfers to the Debt Service Fund pay for debt funded impact projects such as Earl Brown Park, Sperling Sports Complex, and construction of City Hall, Fire Station and Police Evidence Building. A report of the Debt Service Fund is included in this report.
- Budgeted transfers to the General Fund include \$205,500 for Lights at Sperling Sports Complex and \$135,000 for Fire Station 81 Reserve Garage.
- Transfers are recorded when expenses are incurred for each project and will not follow normal benchmarks each quarter.

DOWNTOWN COMMUNITY REDEVELOPMENT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Downtown Community Redevelopment Fund revenues are at \$554,954 or 93% of budgeted revenues this quarter. Revenues from all taxing agencies have been received which makes up most of the revenue totals. Charges for Services is 35% realized due to rent collections exceeding budget.

REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 180 - DOWNTOWN CRA FUND				
AD VALOREM	526,940	528,729	100.34	529,055
CHARGES FOR SERVICES	58,105	20,461	35.21	19,852
MISCELLANEOUS REVENUES	14,604	5,023	34.39	4,873
INTEREST REVENUES	-	742	100.00	359
	599,649	554,954	92.55	554,139
USE OF RESERVES	727,548	-		-
TOTAL REVENUES	1,327,197	554,954	41.81	554,139

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Downtown Community Redevelopment Fund expenditures are \$98,753 or 7% of total budgeted funds. Expenses by category as a percent of appropriated funds is operating expenses 19%, grants and aid 0%, contingencies 0%, transfers to debt service fund 52%, and capital outlay 1%.

EXPENDITURES BY BUDGET CATEGORY	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD BALANCE 12/31/2020
Fund 180 - DOWNTOWN CRA FUND				
Net OPERATING	343,417	66,170	19.27	86,219
Net GRANTS & AID	27,500	-	0.00	-
Net CONTINGENCY	72,286	-	0.00	-
Net TRANSFERS TO OTHER FUNDS	38,434	20,145	52.41	19,281
Net CAPITAL OUTLAY	845,560	12,437	1.47	3,663
Fund 180 - DOWNTOWN CRA FUND: TOTAL EXPEND	1,327,197	98,753	7.44	109,163

- Ad Valorem Property taxes are 101% realized due to revenues from all taxing agencies billed in the first quarter.
- Operating expenses are only 19% of budget mainly due to special event contractual services which are significantly lower than budget.
- Contingency represents planned savings to the Downtown Redevelopment Fund this fiscal year.
- Transfers to other funds represents transfers to the debt service fund to cover loan payments for downtown parking improvements.
- Capital Outlay is at 1% due to capital projects that have been approved but not started to date.

DOWNTOWN COMMUNITY REDEVELOPMENT FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMENDED BUDGET	QUARTER BALANCE 12/31/2021	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
FISH BUILDING ROOF	102,000	-	-	102,000	100.00
WAYFINDING SIGNS	51,095	-	31,807	19,289	37.75
PARKING LOT - 201 W. HOWRY AVE	498,250	-	-	498,250	100.00
RICH/CHURCH PARKING LOT	146,800	-	-	146,800	100.00
W. VOORHIS AVE STREETScape	28,855	6,867	21,988	-	0.00
PAINTERS POND PARK DESIGN	10,390	3,595	6,795	-	0.00
SUNFLOWER PARK DESIGN	8,170	1,975	6,195	-	0.00
	845,560	12,437	66,784	766,339	90.63

GRANTS & SPECIAL REVENUES FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Grants and Special Revenues Fund revenues realized at December 31, 2021 are \$120,425 or 2% of total budgeted revenues. The Grants and Special Revenues Fund was established to budget and account for all capital projects and expenditures relating to grants and other specific revenues that fund non-payroll operating expenses. Revenues in this fund are based on timing of projects and will not always follow the normal benchmarks for a given quarter.

REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 190 - GRANT & SPECIAL REVENUE FUND				
OTHER TAXES	284,357	75,624	26.59	70,108
CAPITAL GRANTS	2,135,309	-	0.00	(4,085)
TRANSFERS FROM OTHER FUNDS	2,463,023	44,669	1.81	56,061
MISCELLANEOUS REVENUES	2,899,272	-	0.00	-
INTEREST REVENUES	-	132	100.00	258
	7,781,961	120,425	1.55	122,342
USE OF RESERVES	49,343	-		-
TOTAL REVENUES	7,831,304	120,425	1.54	122,342

- Transfers from other funds includes Transfers from the General Fund \$2,263,023 (1% of pilot \$240,367 to cover repaving expenses, \$475,276 additional paving expenses, \$13,935 for playground shade structure, \$99,173 for the playground at Jackson Lee Park, and \$1,434,272 for improvements at Melching Field) and Transfers from the GIFT Fund of \$200,000 for improvements at Melching Field.
- Federal grant revenue is 0% realized this period. Grant revenues are billed quarterly based on progress of grant funded projects and will be collected in a subsequent period. The federal grant projects budgeted this year include CDBG funds for ADA Right of Way Improvements and a shade structure at Chisholm Center, EPA funds for the Brownfield Environmental projects.

- State grant revenue is 0% realized this period. State grant projects budgeted this year include an FDOT grant for Woodland Blvd Lighting Improvements.
- Local grant revenue is 0% realized this period. Local grant projects budgeted this year include ECHO grant funds for Melching Field Renovations and playground equipment at Jackson Lake Park.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Grants and Special Revenues Fund expenditures as of December 31, 2021 are \$92,169 or 1% of total budgeted funds. Expenditures in this fund are based on timing of projects and will not always follow the normal benchmarks for a given quarter.

GRANTS & SPECIAL REVENUES FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22	QUARTER	ENCUMBERED	UNENCUMBERED	% BDGT
	AMENDED BUDGET	BALANCE 12/31/2021	YEAR-TO-DATE	BALANCE	REMAIN
ROW ADA IMPROV (2020 CDBG)	89,684	-	-	89,684	100.00
ROW ADA IMPROV (2021 CDBG)	189,594	-	-	189,594	100.00
WOODLAND BLVD LIGHTING IMPROVEMENTS	224,925	713	248,853	(24,640)	(10.95) *
STONE STREET - RIGHT OF WAY & ADA IMPROV	120,000	-	-	120,000	100.00
SPERLING SPORTS COMPLEX - ECHO	9,706	2,119	-	7,587	78.17
MELCHING FIELD RENOVATION & EXPANSION	5,798,544	89,337	95,063	5,614,144	96.82
SHADE STRUCTURE AT CHISHOLM CENTER	42,000	-	-	42,000	100.00
PLAYGROUND EQUIPMENT - JACKSON LAKE PARK	198,345	-	-	198,345	100.00
	6,672,798	92,169	343,915	6,236,714	93.46

*a future budget amendment will be presented for this project

DEBT SERVICE FUND

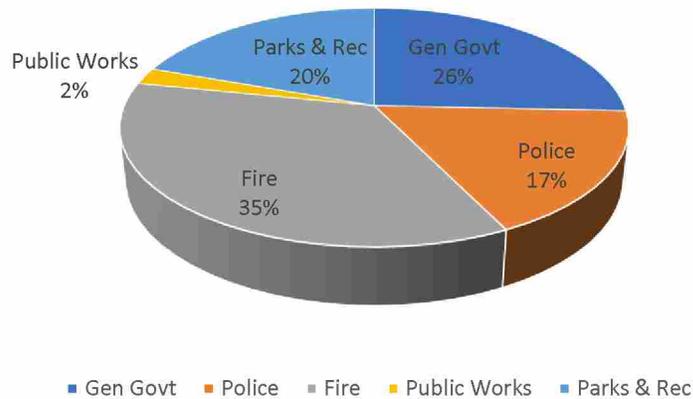
REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Revenues for the Debt Service Fund consists of transfers from other funds which are used to pay debt payments for the current fiscal year. As of December 31, 2021, \$786,686 or 44% of budget was transferred from other funds to cover debt payments made by the end of the first quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Debt Service Fund expenditures are \$786,686 or 44% of budgeted funds at the end of the first quarter. Expenditures by department for governmental related debt payments include general government (202,128), Fire (\$278,693), Police (\$134,344), Public Works (\$17,782), and Parks and Recreation (\$153,739). Timing of debt payments are based on predetermined amortization schedules and will vary from quarterly benchmarks throughout the year.

Debt Service by Department



Annual Debt Service Schedule – FY 2022

FY 2022

From Amortization Schedules

Debt Instrument	Principal Payments	Interest Payments	Total Payment Due	Principal Bal Due
2013A Note BB&T - EB Park	123,626	56,217	179,843	1,580,157
2013B Note BB&T - EB Park	46,800	21,282	68,082	598,190
2018A Revenue Note BB&T - Non-taxable	376,792	86,015	462,807	2,439,388
2018B Revenue Note BB&T - Taxable	61,538	37,023	98,561	867,985
2019 Revenue Note - Chase Bank	592,631	145,609	738,240	8,391,038
	1,201,387	346,146	1,547,533	13,876,757

From Amortization Schedules

Capital Leases	Principal Payments	Interest Payments	Total Payment Due	Principal Bal Due
2020 Truist Bank Lease - Ladder Truck	187,882	16,345	204,227	979,611
2020 Printer/Copiers - DEX Imaging	39,597	-	39,597	122,116
	227,480	16,345	243,825	1,101,727

CAPITAL PROJECTS FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Revenues for the Capital Projects Fund total \$356,959 or 10% of budgeted funds. Revenues include transfers from other funds which are recognized when expenses are incurred for each project and will not always follow normal benchmarks for the quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Capital fund expenditures total \$506,025 or 13% of budgeted expenses. All expenses in this fund are for capital projects which are detailed in the section below.

CAPITAL PROJECTS FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMENDED BUDGET	QUARTER BALANCE 12/31/2021	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
CIVIC PLAZA PAVER LEVELING	5,200	-	-	5,200	100.00
CITY HALL MEETING ROOM CHAIRS	12,000	-	17,880	(5,880)	(49.00) *
IT ROOM AC REPLACEMENT	-	-	13,737	(13,737)	100.00 *
REPLACE ERP SYSTEM	139,731	11,640	15,000	113,091	80.93
RECORD MGMT PLAN SERVICES	36,750	-	-	36,750	100.00
ADA/ERP/PHONE	9,888	-	-	9,888	100.00
PANASONIC ARBITRATOR SYSTEM	19,900	-	-	19,900	100.00
ACCELA PLATFORM ENHANCEMENTS	101,063	3,145	14,153	83,766	82.88
CLOSED CAPTIONING	15,000	-	-	15,000	100.00
FIREHOUSE INSPECTOR	12,600	-	8,939	3,661	29.06
WW POLE BARN CAMERAS (401)	10,760	-	10,759	1	0.01
FORTIGATE ENTERPRISE BUNDLE SERVICE PACK	43,696	-	-	43,696	100.00
SERVER REFRESH	72,000	71,358	-	642	0.89
DATA CENTER MICROSOFT SERVER TO 2019	36,500	-	36,107	393	1.08
SPERLING COMPLEX OPTICAL NETWORK PROJECT	14,500	10,249	8,583	(4,332)	(29.88) *
CELLEBRITE MOBILE FORENSIC	17,500	-	17,290	210	1.20
LIVE SCANNER SYSTEM	6,300	-	-	6,300	100.00
LEXIPOL ONLINE POLICY/PROCEDURE MAINT	29,500	29,318	-	182	0.62
LASERFICHE PROFESSIONAL AND WORKFLOW	80,000	-	-	80,000	100.00
ACCELA CIVIC PLATFORM ENHANCEMENTS	75,000	-	-	75,000	100.00
CLEARGOV BUDGET SOFTWARE	12,400	-	-	12,400	100.00
SANBORN CENTER AVI	11,111	-	-	11,111	100.00
CUSTOMER SERVICE PAYMENT KIOSK	97,352	-	76,438	20,914	21.48
COPIER FOR PUBLIC SERVICES	14,154	-	-	14,154	100.00
LARGE FORMAT PLOTTER	5,000	-	-	5,000	100.00
CITY WEBSITE REDEVELOPMENT	60,000	17,270	40,297	2,433	4.05
NEW FIRE STATION #81}	291,546	127,095	171,383	(6,932)	(2.38) *
FIRE STATION #81 RESERVE GARAGE	410,000	-	390,000	20,000	4.88
FIRE STATION #81 FFE	125,001	1,905	-	123,096	98.48
NEW EVIDENCE BUILDING	160,555	86,486	92,751	(18,681)	(11.64) *
PD PERIMETER SECURITY FENCING AND WALL	181,000	-	-	181,000	100.00
DOOR ACCESS CONTROL SYSTEM	8,565	8,564	-	2	0.02
FORD EXPLORER FOR NEW CAPTAIN	49,764	-	42,292	7,472	15.01
FORD EXPLORER REPLACING PD46	63,082	5,544	54,107	3,431	5.44
FORD EXPLORER REPLACING PD65A	63,082	5,544	54,107	3,431	5.44
FORD EXPLORER REPLACING PD49	63,082	5,544	54,107	3,431	5.44
FORD EXPLORER REPLACING PD51	63,082	5,544	54,107	3,431	5.44
FORD EXPLORER FOR CSA/CHAPLAIN	48,992	-	42,917	6,075	12.40
NEW K-9 PURCHASE	-	12,500	-	(12,500)	0.00 *
CITY ENTRY FEATURE - DESIGN	16,730	-	16,730	-	0.00
HYDRAULIC TRUCK POST PULLER	6,650	-	-	6,650	100.00
REPLACE MOWER 132-5512	9,400	-	8,304	1,096	11.65
FORD F-150 REPLACE 1320141	30,866	-	30,319	547	1.77
KUBOTA EXCAVATOR KX040	58,178	-	46,464	11,714	20.13
TRAILER FOR EXCAVATOR KX040	5,650	-	-	5,650	100.00
UTILITY TRACTOR/MOWER REPLACE 1320115	34,504	-	33,805	699	2.03
UTILITY TRAILER 132-TL-007	5,000	-	-	5,000	100.00
CAT DOZER REPLACE 1320130	162,157	-	-	162,157	100.00
132INM-021 ZTURN	9,038	-	8,604	434	4.80
TRUCK MOUNTED PAINT SPRAYER	53,200	-	39,825	13,375	25.14
NEW SIDEWALKS	103,000	-	-	103,000	100.00

CAPITAL PROJECTS Fund Capital Projects (cont.)

PROJECT DESCRIPTION	2021-22 AMENDED BUDGET	QUARTER BALANCE 12/31/2021	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
NEW PROPAGATION GREENHOUSE	26,636	-	11,220	15,416	57.88
BUCKET TRUCK 1330145	250,344	-	222,859	27,485	10.98
NISSAN ROGUE NEW ARBORIST TECH	23,905	-	22,772	1,133	4.74
FORD ESCAPE 1330113	23,905	-	22,179	1,726	7.22
SCAG ZTURN 48' REPLACE 133-MO-27	9,038	-	-	9,038	100.00
54" ZTURN REPLACE 134-MOW-28	9,458	-	8,304	1,154	12.20
LIGHTS AT SPERLING SOFTBALL FIELDS	205,500	94,245	83,255	28,000	13.63
INSTALL BLACKOUT DRAPES AT SANBORN	9,830	2,850	-	6,980	71.01
REPLACE A/C UNIT AT CHISHOLM GYMNASIUM	14,200	-	-	14,200	100.00
REPLACE ROOF MAIN ADMIN PARKS & REC DEPT	80,000	-	-	80,000	100.00
REPLACE A/C UNIT AT BURGESS BUILDING	6,650	7,225	-	(575)	(8.65) *
REPLACE A/C UNIT AT DREGGORS PARK ADMIN	22,550	-	24,400	(1,850)	(8.20) *
DELAND HOUSE FOUNDATION AND ROOF IMPROVE	65,000	-	-	65,000	100.00
STADIUM SEATS - MELCHING FIELD	12,750	-	-	12,750	100.00
REPLACE SODCUTTER AT MELCHING FIELD	6,150	-	-	6,150	100.00
REPLACE 2003 JOHN DEER GATOR #61	8,875	-	11,072	(2,197)	(24.76) *
REPLACE 2013 JOHN DEERE 150-MOW-002	8,845	-	9,091	(246)	(2.79) *
TORO ELECTRIC SCOOTER 143-SCT-001	8,875	-	11,072	(2,197)	(24.76) *
SCAGG CHEETAH MOWER #143-MOW-006	8,845	-	9,091	(246)	(2.79) *
JOHN DEERE 4400 TRACTOR 143-TRA-002	19,086	-	18,912	174	0.91
FORD RANGER #143-22	36,973	-	30,319	6,654	18.00
	<u>3,817,444</u>	<u>506,025</u>	<u>1,883,555</u>	<u>1,427,864</u>	<u>37.40</u>

* a future budget amendment will be presented for this project

WATER & SEWER FUND

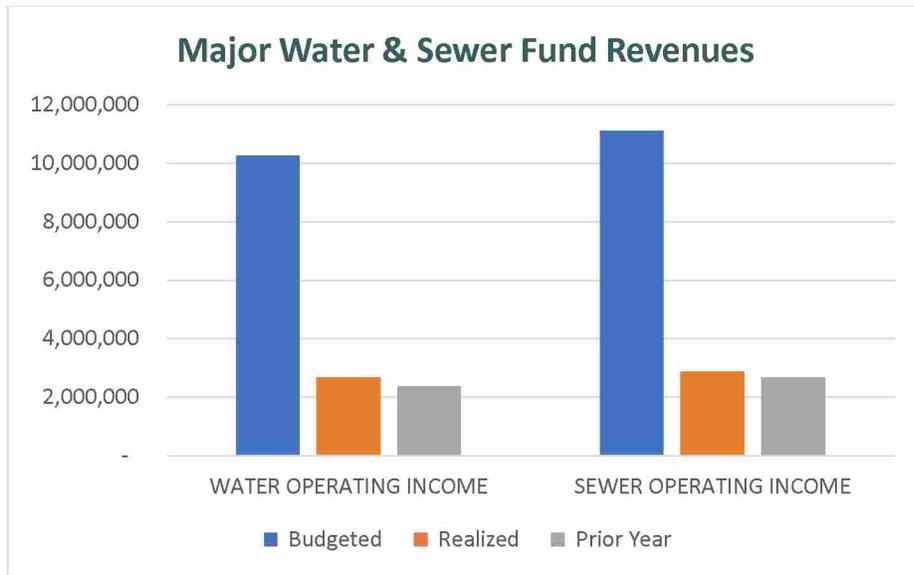
REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Water & Sewer revenues as of December 31, 2021 are \$6,246,035 or 24% of budget for the year. Revenue by category as a percent of budget realized is charges for services 26%, miscellaneous revenues -24%, interest revenues 29%, charges for governmental services 18% and capital grant revenues 6%. Water sales are 26% realized at \$2,680,505 and sewer sales are 26% realized at \$2,877,097.

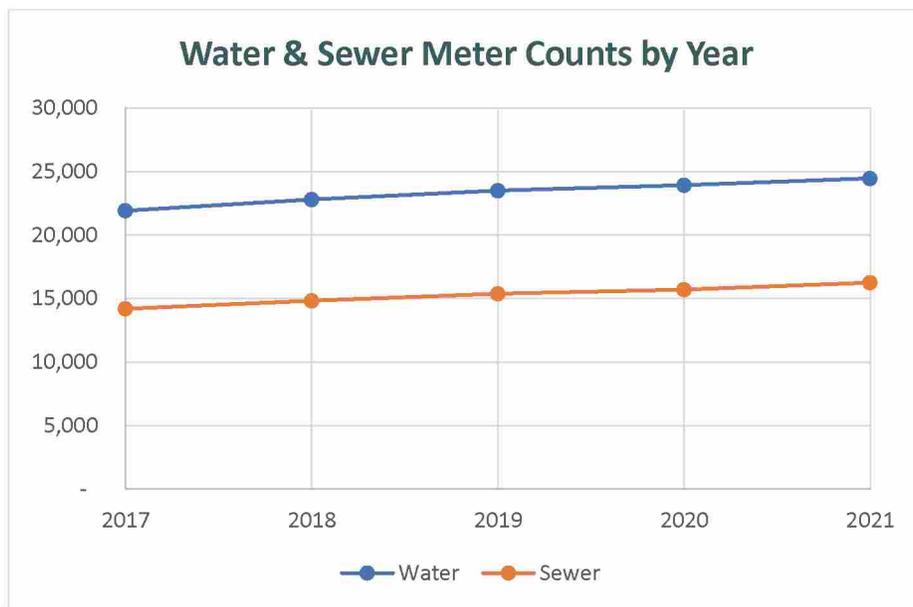
REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 401 - WATER & SEWER FUND				
CAPITAL GRANTS	1,460,126	88,102	6.03	-
CHARGES FOR SERVICES	23,439,176	6,207,671	26.48	5,498,428
MISCELLANEOUS REVENUES	438,357	(106,431)	(24.28)	35,477
INTEREST REVENUES	120,000	34,670	28.89	30,751
CHARGES FOR GOVT SERVICES	120,400	22,023	18.29	21,644
	<u>25,578,059</u>	<u>6,246,035</u>	<u>24.42</u>	<u>5,586,299</u>
USE OF RESERVES	22,541,557	-		-
TOTAL REVENUES	<u>48,119,616</u>	<u>6,246,035</u>	<u>12.98</u>	<u>5,586,299</u>

- Miscellaneous revenues are -24% realized at the end of the first quarter mainly due to unrealized losses on the sale of investments for (\$255,245).

- Capital grant revenues are 6% of budget mainly due to the timing of capital projects and reimbursement of expenses incurred.



As of December 31, 2021, there are 24,456 water customers and 16,248 sewer customers billed each month. As reclaim lines are installed, irrigation accounts will decrease while reclaim accounts increase.



A Water, Wastewater, and Reclaimed Water Rate & Development Fee Study was performed during fiscal year 2021 by Raftelis Financial Consultants to determine the necessary water and sewer rate adjustments needed over the next five years in order to fund future capital projects including alternative water supply projects. Findings from the rate study were presented to the City Commission on 8/16/2021.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

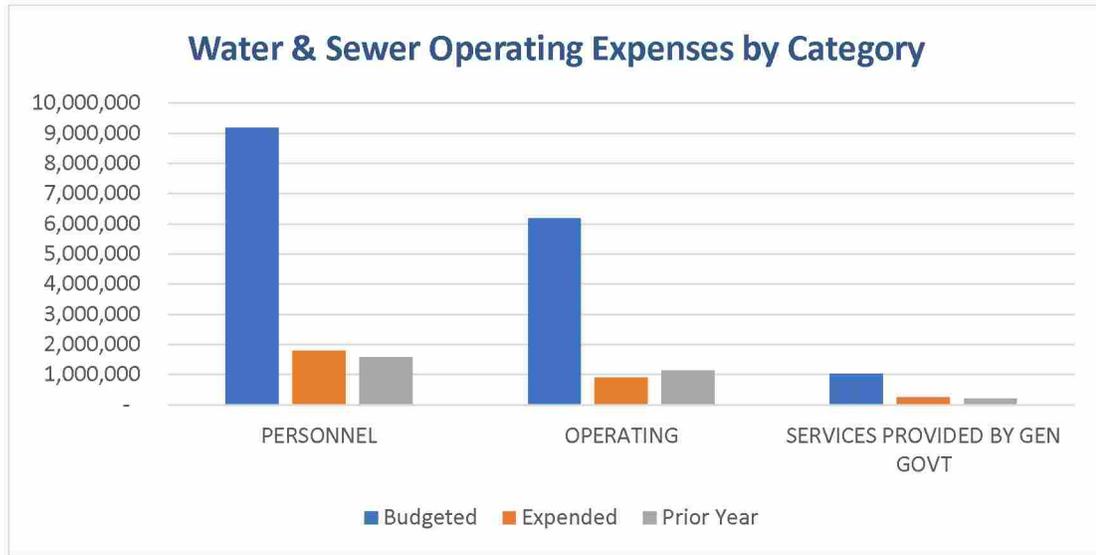
Water and Sewer Fund expenditures are at \$5,175,389 or 11% of budgeted expenses as of December 31, 2021. Expenditures by category as a percent of appropriated funds are personnel 19%, operating 15%, contingency 0%, transfers to other funds 23%, capital outlay 6%, and services provided by general government 25%.

EXPENDITURES BY BUDGET CATEGORY	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD BALANCE 12/31/2020
Fund 401 - WATER & SEWER FUND				
Net PERSONNEL	9,177,440	1,783,305	19.43	1,574,373
Net OPERATING	6,182,253	903,953	14.62	1,142,014
Net CONTINGENCY	400,000	-	0.00	-
Net TRANSFERS TO OTHER FUNDS	2,723,377	637,903	23.42	596,261
Net CAPITAL OUTLAY	28,615,327	1,594,923	5.57	214,807
Net SERVICES PROVIDED BY GEN GOVT	1,021,219	255,305	25.00	208,404
Fund 401 - WATER & SEWER FUND: TOTAL EXPEND	<u>48,119,616</u>	<u>5,175,389</u>	10.76	<u>3,735,860</u>

- Capital Outlay is at 6% of budget due to timing of project related expenses and will not follow normal benchmarks for any given quarter.

EXPENDITURES BY DEPARTMENT	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
4201 - UTILITIES ADMIN	14,607,336	961,589	6.58	882,539
4202 - ENGINEERING	993,958	176,591	17.77	177,132
4203 - WATER PRODUCTION	5,715,203	328,661	5.75	275,269
4204 - WATER DISTRIBUTION	6,413,062	505,851	7.89	644,316
4205 - WASTEWATER TREATMENT	11,624,696	1,902,599	16.37	558,024
4206 - UTILITIES MAINTENANCE	2,466,404	454,255	18.42	382,526
4208 - FACILITIES MAINTENANCE	1,092,969	147,931	13.53	140,429
4209 - CUSTOMER SERVICE	1,738,522	276,463	15.90	255,799
4210 - WASTEWATER COLLECTION	1,726,538	129,159	7.48	175,769
9990 - CONTINGENCY	400,000	-	0.00	-
9998 - CONTRIBUTIONS	1,021,219	255,305	25.00	208,404
9999 - TRANSFERS	319,709	36,986	11.57	35,652
TOTAL EXPENDITURES - FUND 401	<u>48,119,616</u>	<u>5,175,389</u>	10.76	<u>3,735,860</u>

- Expenses by department are lower than budget due to the timing of capital project expenses included in each departmental budget. Project expenses often cross several years and will not be fully expensed during one fiscal year.
- Contributions are budgeted annually and are based on an allocation of administrative and other shared operating cost of services provided by other departments to the fund.
- Transfers include transfers to the debt service fund (\$7,680) for printer lease payments and transfers to the capital projects fund (\$312,029) which are recorded when expenses are incurred.



WATER & SEWER FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22	QUARTER	ENCUMBERED	UNENCUMBERED	% BDGT
	AMENDED BUDGET	BALANCE 12/31/2021	YEAR-TO-DATE	BALANCE	REMAIN
UTILITIES ADMIN BLDG DESIGN	442,709	48,000	384,000	10,709	2.42
UTILITIES ADMIN BUILDING CONSTRUCTION	10,090,000	-	-	10,090,000	100.00
DOWNTOWN DEVELOPMENT FLOW STUDY	-	-	55,752	(55,752)	100.00 *
WATER PLANT #12 CROM TANK REHABILITATION	47,300	-	48,300	(1,000)	(2.11) *
WTP #10 PROJECT A WELL SITE	568,370	-	9,974	558,396	98.25
WTP#10 SUPPLY WELLS FG1-2	1,224,659	4,430	190,036	1,030,193	84.12
WP#10 DESIGN	2,158,858	-	-	2,158,858	100.00
WP#4 HIGH SVC PUMP REPLACEMENT	28,450	-	28,450	-	0.00
WP#9 SUBMERSIBLE MIXING SYSTEM	41,550	-	-	41,550	100.00
WP#9 VFD REPLACEMENT	27,165	-	-	27,165	100.00
WATER PLANT #2 PUMP & PIPING REPLACEMENT	50,464	-	-	50,464	100.00
WTP #2 WELLS 3 & 4 MOTORS	16,153	-	-	16,153	100.00
WATER PLANT #12 VFD REPLACEMENT (3 UNITS)	20,720	-	-	20,720	100.00
WATER PLANT #4 PUMP & PIPING REPLACEMENT	28,138	-	-	28,138	100.00
WATER PLANT #6 GENERATOR ENCLOSURE	9,636	-	9,875	(239)	(2.48) *
WTP #4 WELL 6 MOTOR REPLACEMENT	11,566	-	-	11,566	100.00
WATER PLANT #1 SUBMERSIBLE MIXING UNIT	14,115	11,650	-	2,465	17.46
WATER PLANT #3 SUBMERSIBLE MIXING UNIT	14,115	11,674	-	2,441	17.29
WATER PLANT #12 SUBMERSIBLE MIXING UNIT	14,115	11,746	-	2,369	16.79
SHED#1 POLE BARN ENCLOSURE	50,200	-	-	50,200	100.00
SR44 BRIDGE UTILITY RELOCATION	66,140	-	1,389	64,751	97.90
WATER MAIN RELOCATION SR44	28,768	-	28,767	1	0.00
EDISON WATER MAIN	605,508	-	-	605,508	100.00
WOODLAND & MANDARIN WATER MAIN	60,282	-	-	60,282	100.00
W SR 44 UTILITY RELOCATION	457,356	-	-	457,356	100.00
AMELIA AVE ROUNDABOUT UTILITY RELOCATION	40,000	-	-	40,000	100.00
NEW VALVE FOR 15A	-	-	21,150	(21,150)	100.00 *
AWNING FOR OUTSIDE SUPPLIES	15,300	-	-	15,300	100.00
GRUNDOMAT BORING TOOL	5,900	-	-	5,900	100.00
METER REPLACEMENT	480,000	-	-	480,000	100.00
21-22 WATER METER REPLACEMENTS - EQUIP	480,000	-	-	480,000	100.00
21-22 WATER METER REPLACE- METER BOXES	40,000	-	-	40,000	100.00
21-22 VALVE MAINTENANCE TRAILER	80,650	-	76,560	4,090	5.07
3" WHEEL MOUNTED DIAPHRAGM	5,950	-	-	5,950	100.00
F-250 REPLACEMENT FOR 204-5417; 204-94	44,000	-	40,157	3,843	8.73
NEW F-150 4X4 FOR UTILITY INSPECTOR	36,000	-	32,950	3,050	8.47

WATER & SEWER FUND CAPITAL PROJECTS (CONT.)

PROJECT DESCRIPTION	2021-22	QUARTER	ENCUMBERED	UNENCUMBERED	% BDGT
	AMENDED	BALANCE			
	BUDGET	12/31/2021	YEAR-TO-DATE	BALANCE	REMAIN
RECLAIM BORROW PIT LOAD	295,600	-	-	295,600	100.00
DIGESTER UPGRADES AND IMPR	1,833,356	6,359	1,805,004	21,993	1.20
RECLAIM ADELLE AVE LOOP	19,590	-	5,275	14,315	73.07
US92 RECLAIM STORAGE AND REPUM	2,409,755	1,456,622	672,601	280,532	11.64
RECLAIM BORROW PIT DESIGN	400,000	-	-	400,000	100.00
AUTOCLAVE42	15,627	-	-	15,627	100.00
NORTH AMELIA GATE REPLACEMENT	45,000	14,718	21,363	8,919	19.82
NASH WRF S. RECLAIM STATION CONSTRUCTION	1,600,000	-	-	1,600,000	100.00
NASH WRF ENG, PLANNING & CONSTRUCTION	2,540,000	-	-	2,540,000	100.00
TURBIDITY AND SUSPENDED SOLIDS ANALYZER	8,750	-	-	8,750	100.00
WWTP ADMIN BUILD ROOF A/C REPLACEMENT #1	14,000	-	-	14,000	100.00
SLUDGE BUILDING #2 A/C REPLACEMENT	22,796	-	-	22,796	100.00
WWTP ADMIN BUILD ROOF A/C REPLACEMENT #2	12,000	-	-	12,000	100.00
PISTA GRIT CONCENTRATOR	5,830	-	-	5,830	100.00
LAB FIELD ANALYZER	7,965	-	-	7,965	100.00
L/S#55 PUMP & CONTROL PANEL REPLACEMENT	54,703	822	47,423	6,458	11.81
L/S#75 PUMP & CONTROL PANEL REPLACEMENT	54,703	1,167	45,203	8,333	15.23
L/S#76 PUMP & CONTROL PANEL REPLACEMENT	63,879	890	58,372	4,617	7.23
L/S#81 PUMP & CONTROL PANEL REPLACEMENT	65,879	440	56,071	9,368	14.22
L/S#75 GENERATOR	40,658	-	36,820	3,838	9.44
FORD TRANSIT T-250 FOR NEW ELECTRICIAN	41,500	-	37,714	3,786	9.12
VIVAX METROTECH LOCATORS (3)	21,325	19,643	-	1,682	7.89
OPEN MOWING TRAILER	5,500	5,941	-	(441)	(8.02) *
F150 4X4 TO PULL VACTRON	36,000	-	32,950	3,050	8.47
MULTI-TANK FUEL TRAILER	44,649	-	-	44,649	100.00
STANDBY GENERATOR FOR L/S#84 SW MID SCH	41,530	-	-	41,530	100.00
RECOAT METAL ROOF AT 226 W MICHIGAN AVE	16,767	-	-	16,767	100.00
GENIE 3- SINGLE MAN LIFT FOR GENIE AWP30	8,327	-	-	8,327	100.00
CATERPILLAR 2CC40004 TIRE LIFT TRUCK	30,736	-	-	30,736	100.00
FORD TRANSIT T-350 CARGO VAN	49,451	-	48,056	1,395	2.82
NEW FORD F-150	30,319	-	30,319	-	0.00
NEPTUNE AMI PILOT	300,000	-	-	300,000	100.00
SPRING HILL SANITARY SEWER PH3	127,028	-	-	127,028	100.00
UTILITY RELOCATION ORANGE CAMP	234,909	-	76,892	158,017	67.27
MANHOLE REHAB (35-50)	15,245	-	15,146	99	0.65
SEWER LINE REHABILITATION	52,310	-	52,306	4	0.01
21/22 SEWER LINE REHABILITATION	150,000	-	-	150,000	100.00
21/22 MANHOLE REHABILITATION	60,000	-	57,296	2,704	4.51
SEWER JET TRUCK	454,894	-	449,291	5,603	1.23
	28,534,718	1,594,101	4,475,463	22,465,154	78.73

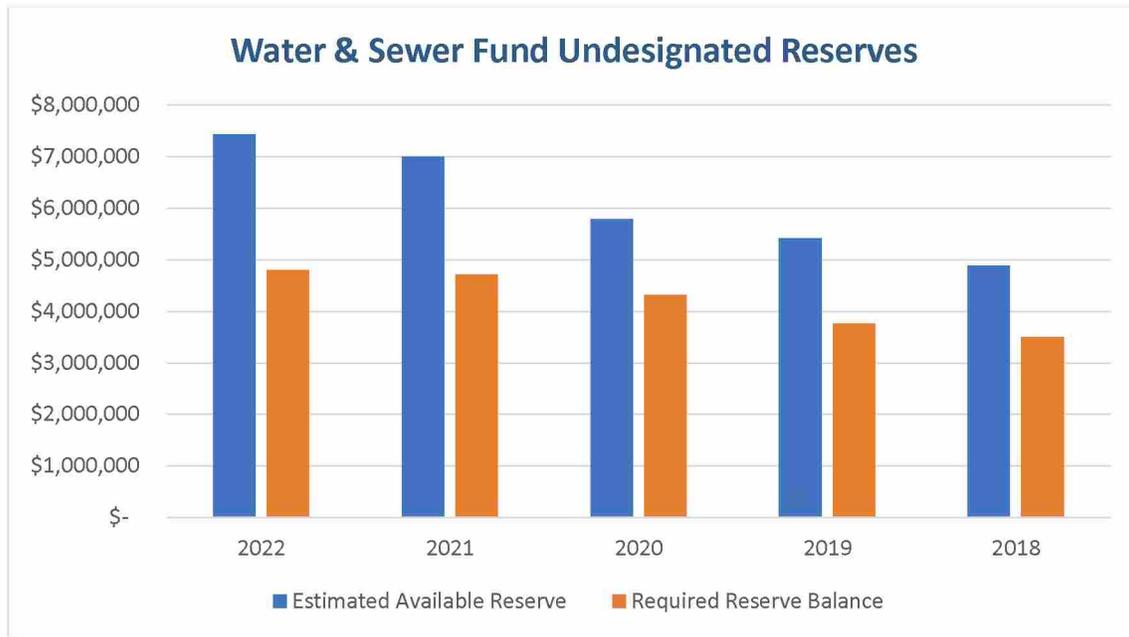
*a future budget amendment will be presented for this project

WATER & SEWER FUND RESERVE ANALYSIS

According to city policy, the city will manage its fiscal resources to ensure funding for city operations is not disrupted. A reserve equivalent to three month's operating needs shall be maintained in the Water & Sewer Fund. The funds available for this reserve are estimated to be \$7,438,948 which represents a reserve balance of \$2,640,883 above the three-month required Undesignated Reserve of \$4,798,065 at December 31, 2021.

Water & Sewer Fund Fiscal Year 2022 Undesignated Reserve Analysis

	1st QTR	2nd QTR	3rd QTR	4th QTR
Estimated Available Reserve Funds	\$ 7,438,948			
Required 3 Month Undesignated Reserve	4,798,065			
Surplus/Deficit	\$ 2,640,883			



WATER & WASTEWATER TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Water & Wastewater Trust Fund revenues realized are \$733,175 or 19% of total budget as of December 31, 2021. Revenue by category as a percent of budgeted funds are permits, fees and special assessments 27%, capital grants 0%, miscellaneous revenue 100%, and interest earnings 100%.

REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 404 - WATER & WASTEWATER TRUST				
PERMITS, FEES, & SPECIAL ASSESSMENTS	3,000,000	796,983	26.57	662,816
CAPITAL GRANTS	766,083	0	0.00	-
MISCELLANEOUS REVENUES	-	(70,302)	100.00	271
INTEREST REVENUES	-	6,495	100.00	8,940
	3,766,083	733,175	19.47	672,026
USE OF RESERVES	9,156,102	-		-
TOTAL REVENUES	12,922,185	733,175	5.67	672,026

- Miscellaneous Revenues are negative due to the unrealized loss on investments through the end of the first quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Water & Wastewater Trust Fund expenditures are \$954,923 or 7% as of December 31, 2021. All budgeted expenses in this fund are for capital outlay which is detailed in the Capital Project section below.

WATER & WASTEWATER TRUST FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22	QUARTER	ENCUMBERED	UNENCUMBERED	% BDGT
	AMENDED	BALANCE	YEAR-TO-DATE	BALANCE	REMAIN
	BUDGET	12/31/2021			
RECLAIM EXP PHASE 4 - DESIGN	54,166	-	49,505	4,661	8.60
2020 WATER MAIN IMPROVEMENT	82,722	3,575	79,156	(9)	(0.01) *
SPRING HILL SANITARY SEWER PH	42,530	2,345	42,456	(2,271)	(5.34) *
2021 WATER MAIN IMPROVEMENTS	1,631,359	5,015	998,309	628,035	38.50
ALABAMA/AMELIA RECLAIM EXT	917,884	-	1,194,488	(276,604)	(30.13) *
RECLAIM WATER EXP 4A & ADELLE	3,776,428	927,350	2,625,919	223,160	5.91
WRF SOUTH REUSE PUMP STATION	58,910	16,639	42,583	(312)	(0.53) *
NORTHFIELD WELLFIELD ACQUISTION	1,000,000	-	-	1,000,000	100.00
2022 WATER MAIN IMPROVEMENTS	2,642,186	-	207,930	2,434,256	92.13
2022 DELEON SPRINGS WATER MAIN IMPROVE	2,000,000	-	-	2,000,000	100.00
RECLAIM WATER EXPANSION PHASE #5 DESIGN	216,000	-	-	216,000	100.00
EAST REGIONAL FORCE MAIN SEWER DESIGN	300,000	-	-	300,000	100.00
SPRING HILL PHASE #4 SEWER DESIGN	200,000	-	-	200,000	100.00
	12,922,185	954,923	5,240,347	6,726,915	52.06

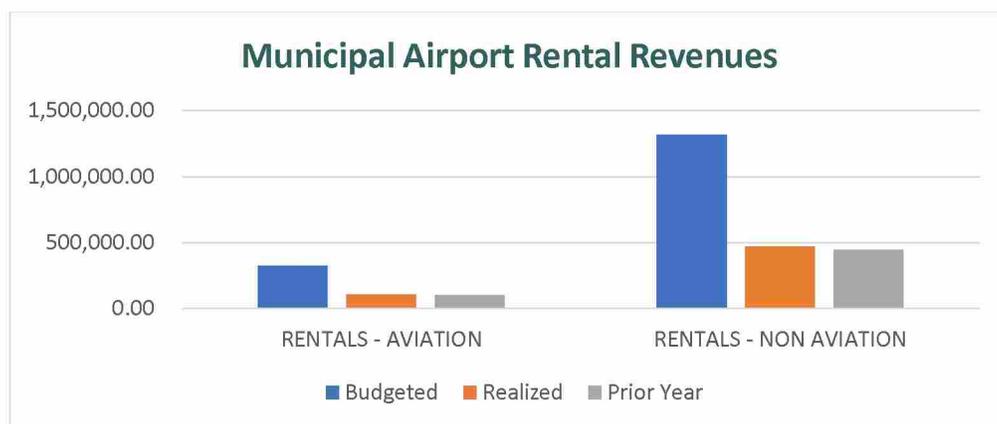
*a future budget amendment will be presented for this project

MUNICIPAL AIRPORT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Municipal Airport Fund revenues realized as of December 31, 2021 are \$635,083 or 7% of total revenues budgeted this fiscal year. Revenues by category are grant revenues 0%, charges for services 57%, miscellaneous revenues 9%, interest revenues 25% and rental revenues 35%.

REVENUE SOURCE	2021-22	YTD QUARTER	% BDGT	YTD QUARTER
	AMENDED	BALANCE	USED	BALANCE
	BUDGET	12/31/2021		12/31/2020
Fund 430 - AIRPORT FUND				
CAPITAL GRANTS	7,040,179	-	0.00	-
CHARGES FOR SERVICES	98,149	56,154	57.21	24,827
MISCELLANEOUS REVENUES	5,000	435	8.70	972
INTEREST REVENUES	4,990	1,225	24.55	644
RENTAL INCOME	1,642,329	577,269	35.15	549,056
	8,790,647	635,083	7.22	575,499
USE OF RESERVES	1,177,303	-		-
TOTAL REVENUES	9,967,950	635,083	6.37	575,499



- Charges for Services includes Airport Showcase revenues which are realized seasonally and is held in November. Showcase revenues this quarter total \$56,154.
- Federal and State grant revenues are 0% realized due to the timing of grant funded revenues collected throughout the year. All airport grants are reimbursement grants and revenues are collected after expenses are incurred and eligible for reimbursement.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Municipal Airport Fund expenditures are \$427,126 or 4% of total budget for fiscal year ending December 31, 2021. Expenditures by category are personnel 20%, operating expenses 22%, transfers to other funds 16%, capital outlay 0%, and services provided by general government 25%.

EXPENDITURES BY BUDGET CATEGORY	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD BALANCE 12/31/2020
Fund 430 - AIRPORT FUND				
Net PERSONNEL	625,773	127,836	20.43	115,795
Net OPERATING	844,860	188,863	22.35	107,855
Net TRANSFERS TO OTHER FUNDS	245,807	39,075	15.90	39,560
Net CAPITAL OUTLAY	7,995,236	7,285	0.09	51,053
Net SERVICES PROVIDED BY GEN GOVT	256,274	64,069	25.00	59,401
Fund 430 - AIRPORT FUND: TOTAL EXPEND	9,967,950	427,126	4.28	373,663



- Transfers to other funds includes transfers to the general fund for repayment of debt (\$225,164), transfer to debt service fund for repayment of copier lease (\$3,060) and transfer to capital project fund for shared project cost for IT projects (\$17,583).
- Capital outlay is at 0% of budget due to timing of capital projects planned for the airport.

MUNICIPAL AIRPORT FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMENDED BUDGET	QUARTER BALANCE 12/31/2021	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
T-HANGARS & ELEC GATE	1,694,447	1,351	21,955	1,671,141	98.62
DESIGN ADDITIONAL NEW HANGARS	110,000	-	-	110,000	100.00
DESIGN PHASE 2 OF EAST HANGAR COMPLEX	130,000	-	-	130,000	100.00
REHAB E&W APRON & ELEC HOMERUN	3,105,243	-	4,565	3,100,678	99.85
NW INDUSTRIAL BUS PK ACCESS RD	1,356,028	-	9,593	1,346,435	99.29
3-1200 GAL FUEL FARM	744,226	5,933	33,227	705,065	94.74
SECURITY CAMERAS & FENCING	314,000	-	-	314,000	100.00
NEW FENCE - SPORT VILLAGE	31,000	-	-	31,000	100.00
WILDLIFE MANAGEMENT PLAN	40,292	-	40,292	-	0.00
ENVIRONMENTAL MITIGATION FROM WHMP	350,000	-	-	350,000	100.00
DESIGN REHAB OF SOUTH CENTRAL APRON	120,000	-	-	120,000	100.00
	7,995,236	7,285	109,633	7,878,319	98.54

REFUSE COLLECTION FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Refuse Collection Fund revenues realized on December 31, 2021 are \$1,031,274 or 25% of budgeted revenues for the fiscal year.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

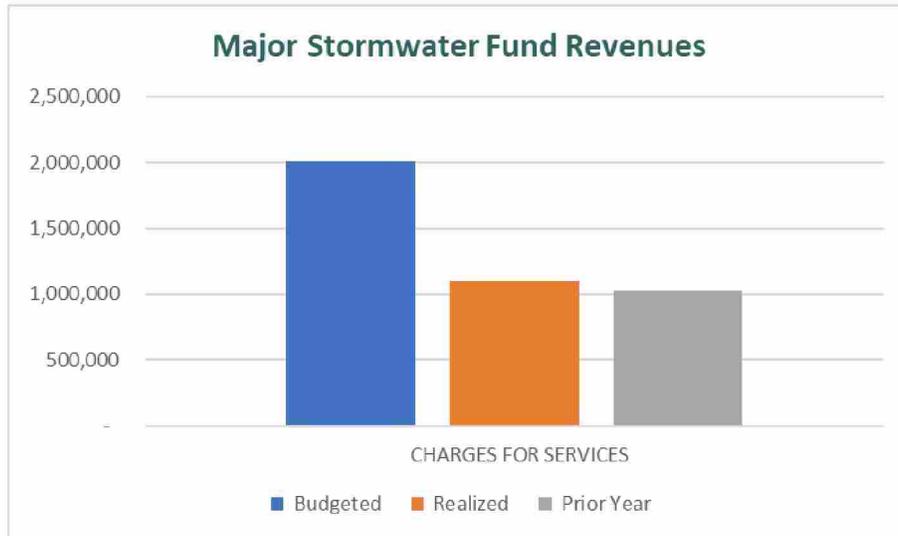
Refuse Collection Fund expended funds are \$697,817 or 17% of budgeted expenses for the fiscal year. Operating expenses are paid when incurred and timing of payments does not always correlate to period benchmarks. Transfers to the Water & Sewer Fund (\$104,000) to pay for administrative costs and billing fees have been eliminated in the 1st Quarter Budget Amendment this fiscal year due to increasing recycling costs that not covered by revenues. Annual recycling costs are estimated to be \$124,000 this year.

STORMWATER FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Stormwater Fund revenues are \$1,097,688 or 54% of total budgeted revenues for the fiscal year ending December 31, 2021. An annual stormwater fee is billed each year for property within the City limits to owners of property that is leased or developed parcels that do not have separate water/sewer accounts. Stormwater fees are typically billed at the end of the calendar year. A rate study was performed during FY 2020 to determine the necessary rate adjustment needed over the next five years to fund future capital projects. Beginning in FY 2022, stormwater rates will increase 4% annually through fiscal year 2026.

REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 450 - STORMWATER FUND				
CHARGES FOR SERVICES	2,010,612	1,102,062	54.81	1,030,980
MISCELLANEOUS REVENUES	2,500	(6,428)	(257.10)	19,854
INTEREST REVENUES	8,000	2,053	25.66	2,138
	<u>2,021,112</u>	<u>1,097,688</u>	54.31	<u>1,052,972</u>
USE OF RESERVES	1,628,438	-		-
TOTAL REVENUES	<u>3,649,550</u>	<u>1,097,688</u>	30.08	<u>1,052,972</u>

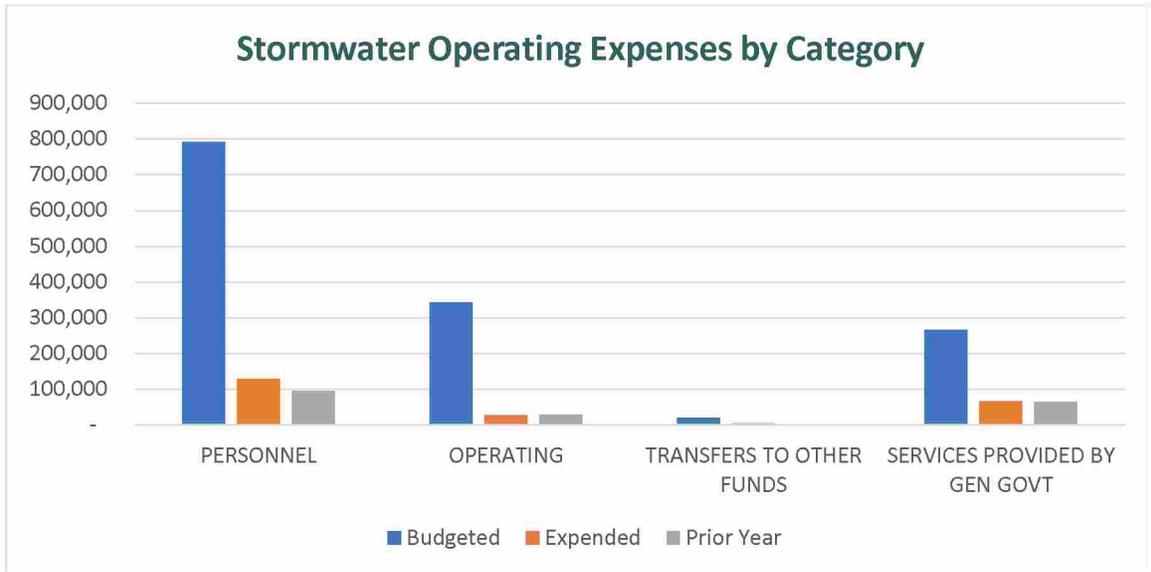


- Charges for services is higher than first quarter benchmarks due to annual billings of stormwater fees for property owners.
- Miscellaneous revenue includes sale and disposition of capital assets for \$10,423 and Unrealized Losses on Investments for (\$16,924).

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Stormwater Fund expenditures are \$284,284 or 8% of total budgeted funds for the year. Expenses by category are personnel 16%, operating 8%, transfers to other funds 15%, capital outlay 3%, and services provided by general government 25%.

EXPENDITURES BY BUDGET CATEGORY	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD BALANCE 12/31/2020
Fund 450 - STORMWATER FUND				
Net PERSONNEL	791,475	129,371	16.35	94,060
Net OPERATING	343,229	27,550	8.03	28,926
Net TRANSFERS TO OTHER FUNDS	19,077	2,882	15.11	926
Net CAPITAL OUTLAY	2,230,652	58,201	2.61	14,016
Net SERVICES PROVIDED BY GEN GOVT	265,117	66,279	25.00	63,845
Fund 450 - STORMWATER FUND: TOTAL EXPEND	<u>3,649,550</u>	<u>284,284</u>	7.79	<u>201,773</u>



STORMWATER FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMENDED BUDGET	QUARTER BALANCE 12/31/2021	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
NEW POLE BARN FOR SW DEPT	245,000	-	-	245,000	100.00
REPLACE K-MART PUMP STATION	700,297	56,101	324,152	320,044	45.70
CITY HALL DRAINAGE PIPE 24"	111,090	-	-	111,090	100.00
NEW HAMPSHIRE AVE POND ADDITIO	71,978	2,100	-	69,878	97.08
BOSTON/RICH AVE DRAINAGE IMPRO	65,019	-	-	65,019	100.00
WATERFORD LAKES SW PIPE LINING	13,813	-	5,000	8,813	63.80
980 PENNSYLVANIA AVE DRAINAGE	72,000	-	-	72,000	100.00
HUBBARD AVE & HIGH ST DRAINAGE	100,000	-	-	100,000	100.00
MISC STORMWATER IMPROVS (NEIGHBORHOOD)	100,000	-	97,627	2,373	2.37
MISC STORMWATER IMPROVEMENTS (PONDS)	20,000	-	-	20,000	100.00
BROOM ATTACH FOR NEW SKID STEER SLV95-2S	5,770	-	5,019	751	13.02
MOW HEAD ATTACH NEW SKID STEER SLV95-2S	10,905	-	10,904	1	0.01
DITCH BANK MOWER 450TR-1	201,715	-	201,460	255	0.13
SKID STEER REPLACE 4500171	71,266	-	66,049	5,217	7.32
STERLING TRACTOR REPLACE 4500168	199,951	-	125,760	74,191	37.10
MOWER REPLACE 450-INM-513	9,479	-	9,091	388	4.09
6" MOBILE PUMP REPLACE 450-PP-04	49,333	-	48,600	733	1.49
FULLY BUILT CAMERA INSPECTION VEHICLE	183,036	-	183,035	1	0.00
	2,230,652	58,201	1,076,698	1,095,753	49.12

PERMITS & INSPECTIONS FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Permits & Inspections Fund revenue as of December 31, 2021 is \$487,046 or 29% of revenues budgeted this fiscal year.

REVENUE SOURCE	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD QUARTER BALANCE 12/31/2020
Fund 480 - PERMITS & INSPECTIONS FUND				
PERMITS, FEES, & SPECIAL ASSESSMENTS	1,496,873	444,848	29.72	376,832
CHARGES FOR SERVICES	172,500	65,981	38.25	47,103
MISCELLANEOUS REVENUES	3,000	(26,263)	(875.43)	101
INTEREST REVENUES	10,000	2,480	24.80	3,259
	<u>1,682,373</u>	<u>487,046</u>	28.95	<u>427,295</u>
USE OF RESERVES	1,594,808	-		-
TOTAL REVENUES	<u>3,277,181</u>	<u>487,046</u>	14.86	<u>427,295</u>

- Building permit fees are up \$69,871 or 20% compared to this same quarter one year ago.
- Charges for services are higher than budget mainly due to building plan reviews and submittal fees which are significantly over budget at the end of the first quarter.
- Miscellaneous revenues are negative due to unrealized losses on investments this quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Permits & Inspections Fund expenditures are \$538,630 or 16% of total budgeted funds at the end of the first quarter. Expenditures by category as a percentage of appropriated funds is personnel 20%, operating expenses 6%, transfers to other funds 4%, capital outlay 6%, and services provided by general government 25%.

EXPENDITURES BY BUDGET CATEGORY	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	% BDGT USED	YTD BALANCE 12/31/2020
Fund 480 - PERMITS & INSPECTIONS FUND				
Net PERSONNEL	1,614,996	320,659	19.86	287,540
Net OPERATING	648,920	41,850	6.45	8,902
Net TRANSFERS TO OTHER FUNDS	217,422	8,280	3.81	11,094
Net CAPITAL OUTLAY	163,481	9,750	5.96	-
Net SERVICES PROVIDED BY GEN GOVT	632,362	158,090	25.00	136,633
Fund 480 - PERMITS & INSPECTIONS FUND: TOTAL EXPEND	<u>3,277,181</u>	<u>538,630</u>	16.44	<u>444,170</u>

- Personnel expenses are lower than the first quarter benchmark due to new positions filled after the start of the fiscal year.
- Operating expenses are at 6% of budget mainly due to \$440,000 budgeted for condemnations and contracted plans reviews which are at 0% of budget this quarter.
- Transfers to other funds includes \$213,366 for shared costs of capital expenses in the Capital Fund, \$4,056 for copier lease payments in the debt service fund. Transfers are recorded when expenses are incurred and will not follow normal benchmarks each quarter.

PERMITS & INSPECTIONS FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMENDED BUDGET	QUARTER BALANCE 12/31/2021	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
LAND MGMT UPGRADE	8,356	-	-	8,356	100.00
P&I OFFICE RENNOVATIONS	90,000	9,750	24,117	56,133	62.37
2021 FORD F-150 CREW CAB	31,442	-	31,442	-	0.00
2021 FORD F-150 SUPER CAB TRUCK	33,683	-	33,683	-	0.00
	163,481	9,750	89,242	64,489	39.45

HEALTH INSURANCE COST CONTAINMENT FUND

The Health Insurance Cost Containment Fund (HICC) was created to account for the operation of a health center in an attempt to defray the rising costs of health insurance. The center provides free health care to all employees and the dependents of employees who are currently insured through the City's health plan. The HICC Fund results in reduced costs compared to regular health provider services and benefits employees by minimizing the annual increase in health insurance. The majority of revenue reflected in this fund represents transfers made from all other funds and totals \$140,168 or 25% of budget as of December 31, 2021. This fund has a budgeted Use of Reserves totaling \$50,000 to offset expenses this fiscal year.

Expended funds are \$107,836 or 18% at the end of the first quarter. Expenditures by category as a percentage of appropriated funds are operating expenses 17% and services provided by general government 25%.

WORKERS' COMPENSATION SELF-INSURANCE FUND

Worker's Comp Revenue as of December 31, 2021 total \$189,535. Premium revenues reflected in the Workers' Compensation Self-Insurance Fund represent transfers made from all other funds and totals \$203,792 or 25% at the end of the first quarter. Miscellaneous revenues total (\$16,074) and represents recovery checks deposited into the fund and unearned loss on investments for the quarter. Interest earnings total \$1,817.

Expended funds are \$183,887 for the quarter. Expenditures by category as a percentage of appropriated funds are personnel 23%, operating 12% and services provided by general government 25%.

During the quarter ending December 31, 2021, the City received an updated actuarial report which decreased the necessary reserve amount for FY-2022 to \$850,000 to maintain a confidence level of 75% at a \$150,000 deductible, as determined by the City's actuary, Cornerstone Actuarial Solutions. As of December 31, 2021, the fund had a recorded liability in the amount of \$253,365 for claims incurred but not reported losses, and a liability for reported losses of \$596,635. Currently, the City has exceeded its goal to reserve enough funds to meet the 85% confidence level of \$1,819,000 with a \$300,000 deductible.

CASH MANAGEMENT

The primary objectives of the City's investment activities are defined in the Investment Policy adopted by the City Commission. Those objectives are safety of principal, diversification to avoid incurring unreasonable risks and maintaining a portfolio sufficiently liquid to enable the City to meet all operating requirements, which may be reasonably anticipated.

The City's cash balance is \$70,983,796 which is 65% of the total cash and investment portfolio.

The investments held by the City as of this reporting period have a par value of \$38,500,000, a book value of \$38,493,000 and a fair value of \$37,780,420. The blended rate of return at the end of this reporting period was .65% with a weighted average maturity for the portfolio of 3.82. The Investment Policy sets a performance measurement for the City's portfolio with the objective of exceeding the average return on three-month US Treasury Bills or the average rate on federal funds, whichever is higher. The average three-month Treasury bill rate was 0.06% and the average rate on federal funds was 0.08%.

The City's investment portfolio is managed by Morgan Stanley. The primary liquid investments of the City are the Wells Fargo Pooled Cash account, money market accounts at Seaside Bank and Seacoast Bank, and a money market account at Morgan Stanley.

Governmental Accounting Standards Board (GASB) Statement No. 31 Accounting and Financial Reporting for Certain Investments and for External Investment Pools establish the accounting and financial reporting standards for governmental investments. Investments should be reported at fair value in the balance sheet and changes in the fair value of investments should be reported in the operating statement. As of December 31, 2021, the City has an unrealized loss of (\$712,580). An unrealized loss is defined as the decrease in fair value of investments under the book value. The investment policy requires investments be structured within portfolio percentage limitations. Below are those limitations, along with comparisons of investments held in the City's portfolio at December 31, 2021:

	Policy Limitations	Investment Percentages	Market Value of Investments
Us Treasuries & Agencies	70 - 80%	0%	-
Step Up / Callable Notes & Bonds	60 - 70%	35%	37,780,420
Single Index Variable Rate	20 - 30%	0%	-
Banker's Acceptances	15 - 25%	0%	-
Commercial Paper	15 - 25%	0%	-
CD's, CDARS and Other Time Deposits	60 - 70%	65%	70,983,796
Mutual Funds	20 - 30%	0%	-
Local Government Surplus Fund (SBA)	65 - 75%	0%	-
		100%	\$ 108,764,216

A list of the City's investment portfolio as of December 31, 2021 is included in this report.

CONCLUSION

The attached Financial Report is a presentation of the City's financial position and results of operation through December 31, 2021. Revenues for all funds are within an acceptable range for this reporting period except for those where concern was specifically expressed in this report. Expenditures for all funds are in line with what we would anticipate for this reporting period except for those where concern was specifically expressed in this report.

Please contact Daniel Stauffer, Finance Director, at 386-626-7079 or staufferd@deland.org should you have any questions or comments regarding this memorandum or the enclosed financial report.

**Cash & Investments Portfolio Summary
December 2021**

Investment Type	Callable Date	Maturity Date	Current Yield to Maturity	Par Value/ Face Value	Book Value	Fair Value	Market Adjustment	Interest Receivable	
General Investments:									
Pooled Interest Bearing Checking Account		Next Day	0.170%	58,907,243	58,907,243	58,907,243	-	-	
Money Market - Seaside		Next Day	0.100%	5,614,888	5,614,888	5,614,888	-	-	
Money Market - Seacoast		Next Day	0.050%	5,103,472	5,103,472	5,103,472	-	-	
Money Market - Morgan Stanley		Next Day	4.14%	1,358,193	1,358,193	1,358,193	-	-	
Total General Investments				70,983,796	70,983,796	70,983,796	-	-	
Short Term Operating Investments:									
FHLB Call	03/30/22	3130AMX49	12/30/24	0.605%	2,000,000.00	2,000,000.00	1,982,840.00	(17,160.00)	-
FFCB Call	01/05/22	3133EMZ70	02/10/25	0.489%	2,000,000.00	1,998,000.00	1,963,380.00	(34,620.00)	3,760.00
FNMA Call	03/28/22	3130AP4L6	03/28/25	0.609%	2,000,000.00	1,998,000.00	1,969,380.00	(28,620.00)	3,099.98
FNMA Call	01/30/22	3136G4ZP1	07/30/25	0.661%	2,000,000.00	2,000,000.00	1,966,400.00	(33,600.00)	5,416.66
FFCB Call	01/05/22	3133EL2S2	08/04/25	0.682%	2,000,000.00	2,000,000.00	1,965,680.00	(34,320.00)	5,471.66
FFCB Call	01/05/22	3133EL2U7	08/04/25	0.693%	2,000,000.00	2,000,000.00	1,962,060.00	(37,940.00)	5,553.32
FFCB Call	01/05/22	3133EL4W1	08/25/25	0.623%	2,000,000.00	1,999,500.00	1,957,960.00	(41,540.00)	4,270.00
FNMA Call	02/27/22	3136G4S87	08/27/25	0.662%	2,000,000.00	2,000,000.00	1,963,500.00	(36,500.00)	4,477.76
FHLB Call	01/05/22	3130AKA55	09/24/25	0.531%	2,000,000.00	2,000,000.00	1,958,380.00	(41,620.00)	2,802.22
FNMA Call	04/27/22	3136G45P4	10/27/25	0.563%	2,000,000.00	2,000,000.00	1,955,260.00	(44,740.00)	1,955.54
FHLB Call	01/05/22	3130AKC95	10/29/25	0.563%	2,000,000.00	2,000,000.00	1,953,800.00	(46,200.00)	1,894.44
FFCB Call	11/17/22	3133ENDV9	11/17/25	1.037%	500,000.00	498,000.00	496,490.00	(1,510.00)	629.44
FNMA Call	11/25/22	3135GA4V0	11/25/25	0.638%	2,000,000.00	2,000,000.00	1,960,360.00	(39,640.00)	1,250.00
FFCB Call	01/05/22	3133EMPU0	02/04/26	0.517%	2,000,000.00	2,000,000.00	1,933,400.00	(66,600.00)	4,083.32
FFCB Call	01/05/22	3133EMSK9	03/02/26	0.856%	2,000,000.00	1,999,500.00	1,962,820.00	(36,680.00)	5,553.32
FHLB Call	01/29/22	3130ALZA5	04/29/26	0.503%	2,000,000.00	2,000,000.00	1,989,680.00	(10,320.00)	1,722.22
FHLB Call	03/17/22	3130ANRU6	09/17/26	1.035%	1,000,000.00	1,000,000.00	985,180.00	(14,820.00)	2,946.66
Total Short Term Operating Investments			0.633%	31,500,000.00	31,493,000.00	30,926,570.00	(566,430.00)	54,888.54	
Long Term Operating Reserve Investments:									
FNMA Call	03/30/22	3136G4XV0	06/30/25	0.741%	1,000,000.00	1,000,000.00	985,610.00	(14,390.00)	-
FFCB Call	01/05/22	3133EL4W1	08/25/25	0.623%	2,000,000.00	2,000,000.00	1,957,960.00	(42,040.00)	4,270.00
FFCB Call	01/05/22	3133EL7D0	09/11/26	0.756%	2,000,000.00	2,000,000.00	1,957,020.00	(42,980.00)	4,522.22
FHLB Call	01/05/22	3130AKC46	10/19/26	0.737%	2,000,000.00	2,000,000.00	1,953,260.00	(46,740.00)	2,880.00
Total Long Term Operating Reserve Investments			0.711%	7,000,000.00	7,000,000.00	6,853,850.00	(146,150.00)	11,672.22	
Total Investments including cash & paper				109,483,795.88	109,476,795.88	108,764,215.88	(712,580.00)	66,558.76	
Total L/T & S/T Investments Only				38,500,000.00	38,493,000.00	37,780,420.00	(712,580.00)	66,558.76	
Total Value - Morgan Stanley Assets						39,205,171.88			

Average Call/Maturity:	0.17
Blended Investment Portfolio Rate of Return	0.65%
3 Mnth T Bill	0.06%
Fed Funds	0.08%

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GOVERNMENTAL FUND TYPES

GENERAL FUND

The General Fund serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

User: vanettenh
DB: Deland

Fund 001 GENERAL FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	3,679,321.00	2,487,838.53
102.000	CASH ON HAND	4,625.00	5,525.00
104.000	EQUITY IN POOLED CASH	16,030,238.09	20,457,253.99
105.000	TAXES RECEIVABLE	8,122.21	8,119.13
107.000	DELINQUENT TAXES RECEIVABLE	41,536.06	57,563.00
115.100	ACCOUNTS RECEIVABLE	960,314.70	1,028,660.28
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(61,608.96)	(48,797.57)
121.000	ASSESSMENTS RECEIVABLE	39,390.53	45,130.60
131.000	DUE FROM OTHER FUNDS	0.00	0.00
132.000	ADVANCES TO OTHER FUNDS	2,073,412.52	1,920,966.40
133.000	DUE FROM OTHER GOVERNMENTS	545,512.54	632,414.23
135.000	INTEREST & DIVIDENDS REC	7,426.24	9,335.61
141.000	INVENTORIES	39,656.85	55,862.44
142.000	INVENTORIES - FOR SALE	614.74	614.74
151.900	INVESTMENTS - NON-CURRENT	7,317,463.87	8,570,026.88
155.000	PREPAID ITEMS	1,854,647.45	2,271,982.95
	Total Assets	32,540,672.84	37,502,496.21
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
201.000	VOUCHERS PAYABLE	7,057.25	597.15
202.000	ACCOUNTS PAYABLE	475,327.07	847,742.58
205.000	CONTRACTS PAYABLE	16,961.45	0.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	724.12	1,438.50
216.000	ACCRUED SALARIES & WAGES	0.00	0.00
220.000	DEPOSITS	111,868.02	131,445.55
223.000	DEFERRED REVENUE	198,645.51	643,563.23
229.000	OTHER CURRENT LIABILITIES	1,877.38	1,921.04
	Total Liabilities	812,460.80	1,626,708.05
*** Fund Balance ***			
251.000	PRIOR PERIOD ADJUSTMENT	0.00	0.00
280.000	FUND BALANCE - NONSPENDABLE	2,204,127.31	2,073,503.33
281.000	FUND BALANCE - RESTRICTED	881,505.26	1,043,938.92
282.000	FUND BALANCE - COMMITTED	738,810.99	1,220,429.16
283.000	FUND BALANCE - ASSIGNED	14,109,025.03	16,708,042.96
284.000	FUND BALANCE - UNASSIGNED	5,570,409.41	2,457,963.63
	Total Fund Balance	23,503,878.00	23,503,878.00
	Beginning Fund Balance	23,503,878.00	23,503,878.00
	Net of Revenues VS Expenditures - 20-21		4,211,481.59
	*20-21 End FB/21-22 Beg FB	27,715,359.59	
	Net of Revenues VS Expenditures - Current Year	8,224,334.04	8,160,428.57
	Ending Fund Balance	31,728,212.04	35,875,788.16
	Total Liabilities And Fund Balance	32,540,672.84	37,502,496.21

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
General Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY-2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 001 - GENERAL FUND					
REVENUES					
AD VALOREM	14,391,648	14,391,648	10,713,921	3,677,727	10,535,674
OTHER TAXES	754,152	754,152	102,246	651,906	94,953
PUBLIC SERVICE TAXES	5,574,644	5,574,644	1,449,794	4,124,850	1,398,135
PERMITS, FEES, & SPECIAL ASSESSMENTS	319,220	319,220	224,608	94,612	108,571
FRANCHISE TAXES	3,411,575	3,411,575	854,373	2,557,202	857,309
OPERATING GRANTS	606,576	315,396	-	315,396	(2,622)
INTERGOVERNMENTAL REVENUE	3,970,912	4,180,517	1,041,391	3,139,126	844,899
TRANSFERS FROM OTHER FUNDS	2,403,668	2,403,668	600,917	1,802,751	560,610
CHARGES FOR SERVICES	781,415	781,415	467,593	313,822	372,894
FINES & FORFEITS	91,000	91,000	30,401	60,599	19,036
MISCELLANEOUS REVENUES	423,340	423,340	67,384	355,956	93,739
INTEREST REVENUES	60,000	60,000	17,117	42,883	11,974
RENTAL INCOME	92,526	92,526	62,038	30,488	14,663
USE OF RESERVES	4,743,857	5,567,096	-	5,567,096	-
CHARGES FOR GOVT SERVICES	2,255,177	2,255,177	563,794	1,691,383	488,334
TRANSFERS FROM OTHER FUNDS	636,164	636,164	138,463	497,701	88,343
TOTAL REVENUES	40,515,874	41,257,538	16,334,039	24,923,499	15,486,511
EXPENDITURES					
PERSONNEL	70,108	70,108	15,174	54,934	15,297
OPERATING	48,217	48,217	12,517	35,700	11,675
0100 - CITY COMMISSION	118,325	118,325	27,691	90,634	26,972
PERSONNEL	329,461	329,461	70,439	259,022	67,990
OPERATING	19,154	19,154	5,009	14,145	2,285
0101 - CITY MANAGER	348,615	348,615	75,448	273,167	70,275
PERSONNEL	377,005	377,005	64,629	312,376	45,105
OPERATING	58,344	71,344	4,550	66,794	8,640
0102 - CITY CLERK	435,349	448,349	69,179	379,170	53,745
PERSONNEL	833,965	833,965	185,274	648,691	175,570
OPERATING	93,478	93,478	22,724	70,754	22,984
0103 - FINANCE	927,443	927,443	207,998	719,445	198,553
PERSONNEL	83,008	83,008	17,687	65,321	16,372
OPERATING	363,450	363,450	41,256	322,194	70,162
0104 - LEGAL	446,458	446,458	58,943	387,515	86,534
PERSONNEL	616,126	616,126	152,542	463,584	89,463
OPERATING	890,260	890,260	220,446	669,814	277,622
0106 - ADMINISTRATIVE SERVICES	1,506,386	1,506,386	372,988	1,133,398	367,086
PERSONNEL	689,280	689,280	135,181	554,099	121,021
OPERATING	1,973,860	2,139,051	775,096	1,363,955	629,247
0110 - INFORMATION TECHNOLOGY	2,663,140	2,828,331	910,277	1,918,054	750,268
PERSONNEL	443,250	443,250	113,583	329,667	87,321
OPERATING	124,840	124,840	38,968	85,872	30,092
0115 - HUMAN RESOURCES	568,090	568,090	152,552	415,538	117,413
PERSONNEL	346,717	346,717	61,767	284,950	56,898
OPERATING	93,605	93,605	51,186	42,419	49,767
GRANTS & AID	100,000	100,000	-	100,000	-
1117 - COMMUNITY DEVELOPMENT	540,322	540,322	112,953	427,369	106,665
PERSONNEL	615,048	615,048	124,878	490,170	132,667
OPERATING	106,470	106,470	2,705	103,765	6,624
1118 - PLANNING	721,518	721,518	127,583	593,935	139,291
PERSONNEL	68,067	68,067	14,744	53,323	14,561
OPERATING	29,816	29,816	599	29,217	2,150
1119 - LICENCES & ENFORCEMENT	97,883	97,883	15,343	82,540	16,711
PERSONNEL	6,444,322	6,401,608	1,431,784	4,969,824	1,140,863
OPERATING	670,751	670,751	98,843	571,908	94,368
1222 - FIRE	7,115,073	7,072,359	1,530,626	5,541,733	1,235,230
PERSONNEL	9,511,721	9,511,721	2,011,415	7,500,306	1,718,922
OPERATING	1,348,206	1,397,789	287,165	1,110,624	246,532
1226 - POLICE	10,859,927	10,909,510	2,298,580	8,610,930	1,965,454

Required Supplementary Information
City of DeLand, Florida
General Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY-2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
PERSONNEL	57,824	57,824	12,814	45,010	10,676
OPERATING	1,140	1,140	1,129	11	(27)
1228 - PARKING SERVICES	58,964	58,964	13,943	45,021	10,649
PERSONNEL	314,144	314,144	77,992	236,152	67,264
OPERATING	85,560	85,560	10,942	74,618	13,297
1301 - PUBLIC WORKS ADMIN	399,704	399,704	88,934	310,770	80,561
PERSONNEL	794,594	794,594	125,264	669,330	112,906
OPERATING	947,663	969,963	159,936	810,027	175,851
1302 - STREETS	1,742,257	1,764,557	285,201	1,479,356	288,757
PERSONNEL	484,728	484,728	78,125	406,603	84,177
OPERATING	152,480	172,480	10,655	161,825	13,531
1303 - TREES	637,208	657,208	88,780	568,428	97,708
PERSONNEL	620,562	620,562	131,122	489,440	107,829
OPERATING	130,174	130,174	20,775	109,399	18,337
1304 - URBAN BEAUTIFICATION	750,736	750,736	151,897	598,839	126,166
PERSONNEL	512,147	512,147	109,226	402,921	101,465
OPERATING	61,266	61,266	10,518	50,748	15,950
1306 - VEHICLE MAINTENANCE	573,413	573,413	119,744	453,669	117,414
PERSONNEL	298,360	298,360	69,468	228,892	60,569
OPERATING	43,871	43,871	7,153	36,718	4,616
1401 - PARKS & REC ADMIN	342,231	342,231	76,621	265,610	65,186
PERSONNEL	254,082	254,082	55,014	199,068	51,020
OPERATING	104,560	104,560	28,827	75,733	9,994
1402 - RECREATION	358,642	358,642	83,841	274,801	61,014
PERSONNEL	1,483,457	1,483,457	281,318	1,202,139	227,110
OPERATING	563,046	567,996	142,834	425,162	137,352
1403 - PARKS	2,046,503	2,051,453	424,151	1,627,302	364,462
OPERATING	21,863	21,863	2,598	19,265	5,779
1404 - INTERMODAL TRANSPORTATION	21,863	21,863	2,598	19,265	5,779
OPERATING	16,119	16,119	6,673	9,446	7,126
1405 - TRAILER PARK	16,119	16,119	6,673	9,446	7,126
OPERATING	17,484	17,484	2,069	15,415	6,958
GRANTS & AID	10,000	10,000	-	10,000	-
1406 - DELAND HOUSE	27,484	27,484	2,069	25,415	6,958
PERSONNEL	303,514	303,514	60,315	243,199	50,638
OPERATING	123,544	123,544	21,675	101,869	21,905
1407 - ACTIVITY CENTER	427,058	427,058	81,989	345,069	72,543
OPERATING	116,479	116,479	21,709	94,770	33,579
1408 - STADIUM	116,479	116,479	21,709	94,770	33,579
PERSONNEL	12,918	12,918	1,483	11,435	885
OPERATING	48,000	48,000	8,943	39,057	395
1409 - SPECIAL EVENTS	60,918	60,918	10,426	50,492	1,280
PERSONNEL	271,468	271,468	53,474	217,994	50,674
OPERATING	121,343	121,343	25,746	95,597	24,780
1410 - CHISHOLM CENTER	392,811	392,811	79,220	313,591	75,454
CONTINGENCY	711,361	672,500	-	672,500	-
TRANSFERS TO OTHER FUNDS	5,483,594	6,031,809	675,654	5,356,155	713,345
TOTAL EXPENDITURES	40,515,874	41,257,538	8,173,611	33,083,927	7,262,177
Fund 001 - GENERAL FUND:					
TOTAL REVENUES	40,515,874	41,257,538	16,334,039	24,923,499	15,486,511
TOTAL EXPENDITURES	40,515,874	41,257,538	8,173,611	33,083,927	7,262,177
NET OF REVENUES & EXPENDITURES	-	-	8,160,429	(8,160,429)	8,224,334

GOVERNMENTAL FUND TYPES

SPECIAL REVENUE FUNDS

A special revenue fund is used when legal requirements restrict specific resources to be expended for specified purposes, with the exception of trust, capital projects or debt service. The confiscated Fund accounts for the receipts and disbursements of forfeited funds for law enforcement purposes. The Spring Hill Community Redevelopment Fund accounts for the revenues and expenditures of the Spring Hill Tax Increment District. The Downtown Community Redevelopment Fund accounts for the revenues and expenditures of the Downtown Tax Increment District. The Governmental Impact Fees Trust Fund accounts for projects using revenue collected from Police, Fire, Parks & Recreation and General Government Building Impact Fees paid by new construction. The Grant & Other Special Revenues Fund accounts for all capital projects and expenditures relating to grants which fund non-payroll operating expenses.

Fund 109 CONFISCATED FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
104.000	EQUITY IN POOLED CASH	81,133.55	86,335.61
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
156.900	OTHER ASSETS - CURRENT	0.00	0.00
	Total Assets	81,133.55	86,335.61
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	96.25	0.00
	Total Liabilities	96.25	0.00
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	81,108.04	81,108.04
	Total Fund Balance	81,108.04	81,108.04
	Beginning Fund Balance	81,108.04	81,108.04
	Net of Revenues VS Expenditures - 20-21		7,768.81
	*20-21 End FB/21-22 Beg FB	88,876.85	
	Net of Revenues VS Expenditures - Current Year	(70.74)	(2,541.24)
	Ending Fund Balance	81,037.30	86,335.61
	Total Liabilities And Fund Balance	81,133.55	86,335.61

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Confiscated Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 109 - CONFISCATED FUND					
REVENUES					
FINES & FORFEITS	3,000	3,000	-	3,000	-
INTEREST REVENUES	-	-	47	(47)	26
TOTAL REVENUES	<u>3,000</u>	<u>3,000</u>	<u>47</u>	<u>2,953</u>	<u>26</u>
EXPENDITURES					
OPERATING	3,000	3,000	2,589	411	96
TOTAL EXPENDITURES	<u>3,000</u>	<u>3,000</u>	<u>2,589</u>	<u>411</u>	<u>96</u>
Fund 109 - CONFISCATED FUND:					
TOTAL REVENUES	3,000	3,000	47	2,953	26
TOTAL EXPENDITURES	<u>3,000</u>	<u>3,000</u>	<u>2,589</u>	<u>411</u>	<u>96</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(2,541)</u>	<u>2,541</u>	<u>(71)</u>

Fund 120 HOMELESSNESS FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
104.000	EQUITY IN POOLED CASH	743,277.09	604,404.93
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
	Total Assets	743,277.09	604,404.93
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	0.00	210.12
	Total Liabilities	0.00	210.12
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	654,253.12	654,253.12
	Total Fund Balance	654,253.12	654,253.12
	Beginning Fund Balance	654,253.12	654,253.12
	Net of Revenues VS Expenditures - 20-21		(26,819.24)
	*20-21 End FB/21-22 Beg FB	627,433.88	
	Net of Revenues VS Expenditures - Current Year	89,023.97	(23,239.07)
	Ending Fund Balance	743,277.09	604,194.81
	Total Liabilities And Fund Balance	743,277.09	604,404.93

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Homelessness Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 120 - HOMELESSNESS FUND					
REVENUES					
INTEREST REVENUES	-	-	320	(320)	213
MISCELLANEOUS REVENUES	325,000	325,000	88,600	236,400	194,740
USE OF RESERVES	176,677	221,822	-	221,822	-
TRANSFERS FROM OTHER FUNDS	50,000	50,000	12,500	37,500	12,500
TOTAL REVENUES	551,677	596,822	101,420	495,402	207,453
EXPENDITURES					
OPERATING	551,677	596,822	124,659	472,163	118,429
TOTAL EXPENDITURES	551,677	596,822	124,659	472,163	118,429
Fund 120 - HOMELESSNESS FUND:					
TOTAL REVENUES	551,677	596,822	101,420	495,402	207,453
TOTAL EXPENDITURES	551,677	596,822	124,659	472,163	118,429
NET OF REVENUES & EXPENDITURES	-	-	(23,239)	23,239	89,024

Fund 160 SPRING HILL CRA FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
104.000	EQUITY IN POOLED CASH	313,211.46	633,263.45
115.100	ACCOUNTS RECEIVABLE	182,466.50	33,235.50
133.000	DUE FROM OTHER GOVERNMENTS	0.00	57.28
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
155.000	PREPAID ITEMS	0.00	0.00
	Total Assets	495,677.96	666,556.23
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	4,143.63	4,058.93
205.000	CONTRACTS PAYABLE	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	6.56	13.02
216.000	ACCRUED SALARIES & WAGES	0.00	0.00
236.900	ADVANCES FROM OTHER FUNDS	0.00	0.00
	Total Liabilities	4,150.19	4,071.95
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	319,812.00	319,812.00
	Total Fund Balance	319,812.00	319,812.00
	Beginning Fund Balance	319,812.00	319,812.00
	Net of Revenues VS Expenditures - 20-21		69,391.36
	*20-21 End FB/21-22 Beg FB	389,203.36	
	Net of Revenues VS Expenditures - Current Year	171,715.77	273,280.92
	Ending Fund Balance	491,527.77	662,484.28
	Total Liabilities And Fund Balance	495,677.96	666,556.23

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Spring Hill Community Redevelopment Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 160 - SPRING HILL CRA FUND					
REVENUES					
INTEREST REVENUES	-	-	233	(233)	83
MISCELLANEOUS REVENUES	1,200	1,200	400	800	5,325
USE OF RESERVES	-	7,331	-	7,331	-
AD VALOREM	320,310	320,310	325,492	(5,182)	292,529
CAPITAL GRANTS	33,457	133,457	2,240	131,217	(62,500)
TOTAL REVENUES	<u>354,967</u>	<u>462,298</u>	<u>328,365</u>	<u>133,934</u>	<u>235,437</u>
EXPENDITURES					
OPERATING	41,484	41,784	5,019	36,765	10,167
PERSONNEL	118,454	118,454	27,504	90,950	22,788
CAPITAL OUTLAY	-	7,181	3,072	4,109	12,517
GRANTS & AID	110,000	110,000	-	110,000	-
CONTINGENCY	39,839	136,539	-	136,539	-
TRANSFERS TO OTHER FUNDS	45,190	48,340	19,489	28,851	18,248
TOTAL EXPENDITURES	<u>354,967</u>	<u>462,298</u>	<u>55,084</u>	<u>407,214</u>	<u>63,721</u>
Fund 160 - SPRING HILL CRA FUND:					
TOTAL REVENUES	354,967	462,298	328,365	133,934	235,437
TOTAL EXPENDITURES	354,967	462,298	55,084	407,214	63,721
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>273,281</u>	<u>(273,281)</u>	<u>171,716</u>

Fund 170 GIFT FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
104.000	EQUITY IN POOLED CASH	1,052,097.56	1,699,551.69
131.000	DUE FROM OTHER FUNDS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
155.000	PREPAID ITEMS	0.00	0.00
	Total Assets	1,052,097.56	1,699,551.69
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	0.00	0.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	1,199,864.91	1,199,864.91
	Total Fund Balance	1,199,864.91	1,199,864.91
	Beginning Fund Balance	1,199,864.91	1,199,864.91
	Net of Revenues VS Expenditures - 20-21		630,801.87
	*20-21 End FB/21-22 Beg FB	1,830,666.78	
	Net of Revenues VS Expenditures - Current Year	(147,767.35)	(131,115.09)
	Ending Fund Balance	1,052,097.56	1,699,551.69
	Total Liabilities And Fund Balance	1,052,097.56	1,699,551.69

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Governmental Impact Fees Trust Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 170 - GIFT FUND					
REVENUES					
INTEREST REVENUES	-	-	1,085	(1,085)	367
USE OF RESERVES	335,000	622,585	-	622,585	-
PERMITS, FEES, & SPECIAL ASSESSMENTS	962,807	962,807	404,025	558,782	355,094
TOTAL REVENUES	1,297,807	1,585,392	405,110	1,180,282	355,461
EXPENDITURES					
OPERATING	43,651	43,651	-	43,651	-
CAPITAL OUTLAY	-	82,085	-	82,085	-
TRANSFERS TO OTHER FUNDS	1,254,156	1,459,656	536,225	923,431	503,228
TOTAL EXPENDITURES	1,297,807	1,585,392	536,225	1,049,167	503,228
Fund 170 - GIFT FUND:					
TOTAL REVENUES	1,297,807	1,585,392	405,110	1,180,282	355,461
TOTAL EXPENDITURES	1,297,807	1,585,392	536,225	1,049,167	503,228
NET OF REVENUES & EXPENDITURES	-	-	(131,115)	131,115	(147,767)

Fund 160 DOWNTOWN CRA FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	0.00	0.00
104.000	EQUITY IN POOLED CASH	1,321,358.88	1,678,819.73
115.100	ACCOUNTS RECEIVABLE	228,560.57	57,837.42
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
	Total Assets	1,549,919.45	1,736,657.15
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	34,478.20	7,935.39
205.000	CONTRACTS PAYABLE	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	0.00	0.00
216.000	ACCRUED SALARIES & WAGES	0.00	0.00
220.000	DEPOSITS	0.00	0.00
223.000	DEFERRED REVENUE	0.00	0.00
	Total Liabilities	34,478.20	7,935.39
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	1,070,465.09	1,070,465.09
	Total Fund Balance	1,070,465.09	1,070,465.09
	Beginning Fund Balance	1,070,465.09	1,070,465.09
	Net of Revenues VS Expenditures - 20-21		202,054.96
	*20-21 End FB/21-22 Beg FB	1,272,520.05	
	Net of Revenues VS Expenditures - Current Year	444,976.16	456,201.71
	Ending Fund Balance	1,515,441.25	1,728,721.76
	Total Liabilities And Fund Balance	1,549,919.45	1,736,657.15

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Downtown Community Redevelopment Fund
Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 180 - DOWNTOWN CRA FUND					
REVENUES					
INTEREST REVENUES	-	-	742	(742)	359
MISCELLANEOUS REVENUES	14,604	14,604	5,023	9,581	4,873
USE OF RESERVES	-	727,548	-	727,548	-
AD VALOREM	526,940	526,940	528,729	(1,789)	529,055
CHARGES FOR SERVICES	58,105	58,105	20,461	37,644	19,852
TOTAL REVENUES	<u>599,649</u>	<u>1,327,197</u>	<u>554,954</u>	<u>772,243</u>	<u>554,139</u>
EXPENDITURES					
OPERATING	334,429	343,417	66,170	277,247	86,219
CAPITAL OUTLAY	127,000	845,560	12,437	833,123	3,663
GRANTS & AID	27,500	27,500	-	27,500	-
CONTINGENCY	72,286	72,286	-	72,286	-
TRANSFERS TO OTHER FUNDS	38,434	38,434	20,145	18,289	19,281
TOTAL EXPENDITURES	<u>599,649</u>	<u>1,327,197</u>	<u>98,753</u>	<u>1,228,444</u>	<u>109,163</u>
Fund 180 - DOWNTOWN CRA FUND:					
TOTAL REVENUES	599,649	1,327,197	554,954	772,243	554,139
TOTAL EXPENDITURES	599,649	1,327,197	98,753	1,228,444	109,163
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>456,202</u>	<u>(456,202)</u>	<u>444,976</u>

Fund 190 GRANT & SPECIAL REVENUE FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	0.00	0.00
104.000	EQUITY IN POOLED CASH	758,240.01	292,346.89
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	134,626.69	380,851.29
	Total Assets	892,866.70	673,198.18
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	4,725.23	90,049.79
205.000	CONTRACTS PAYABLE	26,295.13	0.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
223.000	DEFERRED REVENUE	14,267.98	0.00
	Total Liabilities	45,288.34	90,049.79
*** Fund Balance ***			
251.000	PRIOR PERIOD ADJUSTMENT	0.00	0.00
281.000	FUND BALANCE - RESTRICTED	1,108,768.41	1,108,768.41
	Total Fund Balance	1,108,768.41	1,108,768.41
	Beginning Fund Balance	1,108,768.41	1,108,768.41
	Net of Revenues VS Expenditures - 20-21		(553,876.06)
	*20-21 End FB/21-22 Beg FB	554,892.35	
	Net of Revenues VS Expenditures - Current Year	(261,190.05)	28,256.04
	Ending Fund Balance	847,578.36	583,148.39
	Total Liabilities And Fund Balance	892,866.70	673,198.18

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Grants & Special Revenue Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 190 - GRANT & SPECIAL REVENUE FUND					
REVENUES					
INTEREST REVENUES	-	-	132	(132)	258
MISCELLANEOUS REVENUES	2,899,272	2,899,272	-	2,899,272	-
USE OF RESERVES	-	49,343	-	49,343	-
TRANSFERS FROM OTHER FUNDS	2,463,023	2,463,023	44,669	2,418,354	56,061
CAPITAL GRANTS	1,512,237	2,135,309	-	2,135,309	(4,085)
OTHER TAXES	284,357	284,357	75,624	208,733	70,108
TOTAL REVENUES	<u>7,158,889</u>	<u>7,831,304</u>	<u>120,425</u>	<u>7,710,879</u>	<u>122,342</u>
EXPENDITURES					
OPERATING	1,000,000	1,158,506	-	1,158,506	50
CAPITAL OUTLAY	6,158,889	6,672,798	92,169	6,580,629	383,483
TOTAL EXPENDITURES	<u>7,158,889</u>	<u>7,831,304</u>	<u>92,169</u>	<u>7,739,135</u>	<u>383,533</u>
Fund 190 - GRANT & SPECIAL REVENUE FUND:					
TOTAL REVENUES	7,158,889	7,831,304	120,425	7,710,879	122,342
TOTAL EXPENDITURES	<u>7,158,889</u>	<u>7,831,304</u>	<u>92,169</u>	<u>7,739,135</u>	<u>383,533</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>28,256</u>	<u>(28,256)</u>	<u>(261,190)</u>

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GOVERNMENTAL FUND TYPES

DEBT SERVICE FUND

A debt service fund is used to account for the accumulation of financial resources to be used the payment of general long-term debt principal and interest. The Debt Service Fund accounts for the revenues and expenditures for all Governmental Fund payments on long-term debt and is funded through transfers from other funds.

Fund 200 DEBT SERVICE FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
104.000	EQUITY IN POOLED CASH	3,299.78	3,299.78
	Total Assets	3,299.78	3,299.78
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	3,299.78	3,299.78
	Total Liabilities	3,299.78	3,299.78
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	0.00	0.00
	Total Fund Balance	0.00	0.00
	Beginning Fund Balance	0.00	0.00
	Net of Revenues VS Expenditures - 20-21		0.00
	*20-21 End FB/21-22 Beg FB	0.00	0.00
	Net of Revenues VS Expenditures - Current Year	0.00	0.00
	Ending Fund Balance	0.00	0.00
	Total Liabilities And Fund Balance	3,299.78	3,299.78

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Debt Service Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 200 - DEBT SERVICE FUND					
REVENUES					
TRANSFERS FROM OTHER FUNDS	1,791,364	1,791,364	786,686	1,004,678	1,123,980
TOTAL REVENUES	<u>1,791,364</u>	<u>1,791,364</u>	<u>786,686</u>	<u>1,004,678</u>	<u>1,123,980</u>
EXPENDITURES					
PRINCIPAL & INTEREST	1,791,364	1,791,364	786,686	1,004,678	1,123,980
TOTAL EXPENDITURES	<u>1,791,364</u>	<u>1,791,364</u>	<u>786,686</u>	<u>1,004,678</u>	<u>1,123,980</u>
Fund 200 - DEBT SERVICE FUND:					
TOTAL REVENUES	1,791,364	1,791,364	786,686	1,004,678	1,123,980
TOTAL EXPENDITURES	<u>1,791,364</u>	<u>1,791,364</u>	<u>786,686</u>	<u>1,004,678</u>	<u>1,123,980</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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GOVERNMENTAL FUND TYPES

CAPITAL PROJECTS FUNDS

A capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds or trust funds. The **Capital Projects Fund** accounts for the revenues and expenditures for all **General Fund** capital projects.

Fund 300 CAPITAL PROJECTS FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	926,512.41	0.00
104.000	EQUITY IN POOLED CASH	5,360,805.45	958,530.86
131.000	DUE FROM OTHER FUNDS	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
	Total Assets	6,287,317.86	958,530.86
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	567,693.74	33,270.85
205.000	CONTRACTS PAYABLE	117,641.94	648,369.68
207.000	DUE TO OTHER FUNDS	0.00	0.00
	Total Liabilities	685,335.68	681,640.53
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	7,506,909.38	7,506,909.38
283.000	FUND BALANCE - ASSIGNED	0.00	0.00
	Total Fund Balance	7,506,909.38	7,506,909.38
	Beginning Fund Balance	7,506,909.38	7,506,909.38
	Net of Revenues VS Expenditures - 20-21		(7,080,953.50)
	*20-21 End FB/21-22 Beg FB	425,955.88	
	Net of Revenues VS Expenditures - Current Year	(1,904,927.20)	(149,065.55)
	Ending Fund Balance	5,601,982.18	276,890.33
	Total Liabilities And Fund Balance	6,287,317.86	958,530.86

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Capital Projects Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 300 - CAPITAL PROJECTS FUND					
REVENUES					
INTEREST REVENUES	-	-	540	(540)	2,047
USE OF RESERVES	-	387,256	-	387,256	-
TRANSFERS FROM OTHER FUNDS	2,311,835	3,438,483	356,419	3,082,064	60,451
AD VALOREM	-	-	-	-	330,790
TOTAL REVENUES	<u>2,311,835</u>	<u>3,825,739</u>	<u>356,959</u>	<u>3,468,780</u>	<u>393,287</u>
EXPENDITURES					
CAPITAL OUTLAY	<u>2,311,835</u>	<u>3,825,739</u>	<u>506,025</u>	<u>3,319,714</u>	<u>2,298,215</u>
TOTAL EXPENDITURES	<u>2,311,835</u>	<u>3,825,739</u>	<u>506,025</u>	<u>3,319,714</u>	<u>2,298,215</u>
Fund 300 - CAPITAL PROJECTS FUND:					
TOTAL REVENUES	2,311,835	3,825,739	356,959	3,468,780	393,287
TOTAL EXPENDITURES	<u>2,311,835</u>	<u>3,825,739</u>	<u>506,025</u>	<u>3,319,714</u>	<u>2,298,215</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(149,066)</u>	<u>149,066</u>	<u>(1,904,927)</u>

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PROPRIETARY FUND TYPES

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis should be financed or recovered through user charges. Currently there are five enterprise funds which consist of the Water & Sewer Revenue Fund, Municipal Airport Fund, Refuse Collection Fund, Stormwater Revenue Fund and Permits & Inspections Fund.

Fund 401 WATER & SEWER FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	8,726,779.49	5,005,367.85
104.000	EQUITY IN POOLED CASH	17,854,145.78	23,141,210.48
115.100	ACCOUNTS RECEIVABLE	3,132,486.90	2,896,289.61
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(609,723.84)	(386,566.56)
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
131.000	DUE FROM OTHER FUNDS	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	21,242.14	24,130.29
151.900	INVESTMENTS - NON-CURRENT	16,754,362.51	20,202,752.63
155.000	PREPAID ITEMS	195,565.45	185,069.15
161.900	LAND	1,678,336.32	1,678,336.32
162.900	BUILDINGS	9,881,318.16	10,006,710.16
163.900	ACCUM DEPREC - BUILDINGS	(7,800,406.24)	(7,874,547.41)
164.900	INFRASTRUCTURE	112,188,933.47	112,244,939.98
165.900	ACCUM DEPREC - INFRASTRUCTURE	(29,705,335.59)	(32,375,833.52)
166.900	EQUIPMENT & FURNITURE	18,090,448.73	18,725,390.61
167.900	ACCUM DEPREC - EQUIPMENT	(11,189,809.70)	(12,211,457.03)
169.900	CONSTRUCTION WORK IN PROGRESS	7,785,809.18	12,456,489.14
190.000	DEFERRED OUTFLOW	309,432.00	229,454.00
	Total Assets	147,313,584.76	153,947,735.70
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	201,725.11	458,008.47
203.900	NOTES & LOANS PAYABLE - LT	0.00	0.00
205.000	CONTRACTS PAYABLE	995.00	118,318.62
207.000	DUE TO OTHER FUNDS	0.00	0.00
215.000	ACCRUED INTEREST PAYABLE	0.00	0.00
216.000	ACCRUED SALARIES & WAGES	576,962.38	603,173.26
220.000	DEPOSITS	0.00	0.00
223.000	DEFERRED REVENUE	324,379.00	91,985.84
229.000	OTHER CURRENT LIABILITIES	2,436,475.00	2,335,479.00
290.000	DEFERRED INFLOW	40,535.00	33,809.00
	Total Liabilities	3,581,071.49	3,640,774.19
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	100,929,294.33	106,527,080.22
275.000	NET ASSETS, RESTRICTED	0.00	0.00
276.000	NET ASSETS, UNRESTRICTED	40,952,779.70	37,382,659.12
	Total Fund Balance	141,882,074.03	143,909,739.34
	Beginning Fund Balance	137,369,697.20	143,909,739.34
	Net of Revenues VS Expenditures - 20-21		5,326,576.40
	Fund Balance Adjustments - 20-21	4,512,376.83	
	*20-21 End FB/21-22 Beg FB	149,236,315.74	
	Net of Revenues VS Expenditures - Current Year	1,850,439.24	1,070,645.77
	Fund Balance Adjustments	4,512,376.83	0.00
	Ending Fund Balance	143,732,513.27	150,306,961.51
	Total Liabilities And Fund Balance	147,313,584.76	153,947,735.70

* Year Not Closed

Required Supplementary Information
City of Deland, Florida
Water & Sewer Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and 2020 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 401 - WATER & SEWER FUND					
REVENUES					
CHARGES FOR SERVICES	23,371,423	23,439,176	6,207,671	17,231,505	5,498,428
MISCELLANEOUS REVENUES	424,857	438,357	(106,431)	544,788	35,477
INTEREST REVENUES	120,000	120,000	34,670	85,330	30,751
USE OF RESERVES	11,785,116	22,541,557	-	22,541,557	-
CAPITAL GRANTS	41,530	1,460,126	88,102	1,372,024	-
CHARGES FOR GOVT SERVICES	120,400	120,400	22,023	98,377	21,644
TOTAL REVENUES	35,863,326	48,119,616	6,246,035	41,873,581	5,586,299
EXPENDITURES					
PERSONNEL	878,064	878,064	191,829	686,235	202,238
OPERATING	662,415	792,895	120,843	672,053	119,442
TRANSFERS TO OTHER FUNDS	2,403,668	2,403,668	600,917	1,802,751	560,610
CAPITAL OUTLAY	10,090,000	10,532,709	48,000	10,484,709	249
4201 - UTILITIES ADMIN	14,034,147	14,607,336	961,589	13,645,747	882,539
PERSONNEL	849,464	849,464	148,660	700,804	140,525
OPERATING	58,755	108,034	27,931	80,103	36,606
CAPITAL OUTLAY	-	36,460	-	36,460	-
4202 - ENGINEERING	908,219	993,958	176,591	817,367	177,132
PERSONNEL	552,014	552,014	109,992	442,022	84,897
OPERATING	824,461	887,815	179,169	708,646	177,539
CAPITAL OUTLAY	226,322	4,275,374	39,500	4,235,874	12,833
4203 - WATER PRODUCTION	1,602,797	5,715,203	328,661	5,386,542	275,269
PERSONNEL	1,826,484	1,826,484	379,467	1,447,017	315,117
OPERATING	2,027,793	2,090,524	126,384	1,964,140	299,844
CAPITAL OUTLAY	726,600	2,496,054	-	2,496,054	29,355
4204 - WATER DISTRIBUTION	4,580,877	6,413,062	505,851	5,907,211	644,316
PERSONNEL	1,068,291	1,068,291	192,324	875,967	191,522
OPERATING	1,293,217	1,326,136	232,576	1,093,560	289,783
CAPITAL OUTLAY	4,271,968	9,230,269	1,477,699	7,752,570	76,720
4205 - WASTEWATER TREATMENT	6,633,476	11,624,696	1,902,599	9,722,097	558,024
PERSONNEL	1,505,473	1,505,473	304,057	1,201,416	251,558
OPERATING	446,456	446,456	120,475	325,982	99,271
CAPITAL OUTLAY	514,475	514,475	29,724	484,751	31,697
4206 - UTILITIES MAINTENANCE	2,466,404	2,466,404	454,255	2,012,149	382,526
PERSONNEL	892,146	892,146	139,080	753,066	126,871
OPERATING	65,223	65,223	8,851	56,372	13,559
CAPITAL OUTLAY	134,347	135,600	-	135,600	-
4208 - FACILITIES MAINTENANCE	1,091,716	1,092,969	147,931	945,038	140,429
PERSONNEL	1,108,077	1,108,077	213,799	894,278	166,796
OPERATING	330,445	330,445	62,664	267,781	89,002
CAPITAL OUTLAY	300,000	300,000	-	300,000	-
4209 - CUSTOMER SERVICE	1,738,522	1,738,522	276,463	1,462,059	255,799
PERSONNEL	497,427	497,427	104,099	393,328	94,849
OPERATING	134,725	134,725	25,060	109,665	16,968
CAPITAL OUTLAY	664,894	1,094,386	-	1,094,386	63,953
4210 - WASTEWATER COLLECTION	1,297,046	1,726,538	129,159	1,597,379	175,769
CONTINGENCY	400,000	400,000	-	400,000	-
SERVICES PROVIDED BY GEN GOVT	1,021,219	1,021,219	255,305	765,914	208,404
TRANSFERS TO OTHER FUNDS	88,903	319,709	36,986	282,723	35,652
TOTAL EXPENDITURES	35,863,326	48,119,616	5,175,389	42,944,227	3,735,860
Fund 401 - WATER & SEWER FUND:					
TOTAL REVENUES	35,863,326	48,119,616	6,246,035	41,873,581	5,586,299
TOTAL EXPENDITURES	35,863,326	48,119,616	5,175,389	42,944,227	3,735,860
NET OF REVENUES & EXPENDITURES	-	-	1,070,646	(1,070,646)	1,850,439

Fund 404 WATER & WASTEWATER TRUST

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	3,640,606.28	2,349,981.54
104.000	EQUITY IN POOLED CASH	3,116,258.04	2,316,568.72
115.100	ACCOUNTS RECEIVABLE	121,412.03	479.39
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	6,469.37	6,042.23
151.900	INVESTMENTS - NON-CURRENT	4,218,724.12	5,436,594.92
	Total Assets	11,103,469.84	10,109,666.80
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
202.000	ACCOUNTS PAYABLE	7,183.54	135,341.05
205.000	CONTRACTS PAYABLE	117,349.49	136,395.61
	Total Liabilities	124,533.03	271,736.66
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	0.00	(6,540,042.14)
275.000	NET ASSETS, RESTRICTED	11,030,592.67	10,052,403.69
276.000	NET ASSETS, UNRESTRICTED	(201,377.00)	776,811.98
	Total Fund Balance	10,829,215.67	4,289,173.53
	Beginning Fund Balance	10,829,215.67	4,289,173.53
	Net of Revenues VS Expenditures - 20-21		5,770,504.38
	*20-21 End FB/21-22 Beg FB	10,059,677.91	
	Net of Revenues VS Expenditures - Current Year	149,721.14	(221,747.77)
	Ending Fund Balance	10,978,936.81	9,837,930.14
	Total Liabilities And Fund Balance	11,103,469.84	10,109,666.80

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Water & Wastewater Trust Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 404 - WATER & WASTEWATER TRUST					
REVENUES					
INTEREST REVENUES	-	-	6,495	(6,495)	8,940
MISCELLANEOUS REVENUES	-	-	(70,302)	70,302	271
USE OF RESERVES	3,358,186	9,156,102	-	9,156,102	-
CAPITAL GRANTS	-	766,083	0	766,083	-
PERMITS, FEES, & SPECIAL ASSESSMENTS	3,000,000	3,000,000	796,983	2,203,017	662,816
TOTAL REVENUES	<u>6,358,186</u>	<u>12,922,185</u>	<u>733,175</u>	<u>12,189,010</u>	<u>672,026</u>
EXPENDITURES					
CAPITAL OUTLAY	6,358,186	12,922,185	954,923	11,967,262	522,305
TOTAL EXPENDITURES	<u>6,358,186</u>	<u>12,922,185</u>	<u>954,923</u>	<u>11,967,262</u>	<u>522,305</u>
Fund 404 - WATER & WASTEWATER TRUST:					
TOTAL REVENUES	6,358,186	12,922,185	733,175	12,189,010	672,026
TOTAL EXPENDITURES	6,358,186	12,922,185	954,923	11,967,262	522,305
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(221,748)</u>	<u>221,748</u>	<u>149,721</u>

Fund 430 AIRPORT FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	0.00	0.00
102.000	CASH ON HAND	0.00	2,000.00
104.000	EQUITY IN POOLED CASH	1,928,731.69	2,192,402.05
115.100	ACCOUNTS RECEIVABLE	127,385.79	96,594.10
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(9,795.58)	(4,396.33)
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	136,144.39	36,744.23
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
141.000	INVENTORIES	355.27	966.39
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
155.000	PREPAID ITEMS	25,609.54	28,511.24
161.900	LAND	3,935,210.59	3,935,210.59
162.900	BUILDINGS	6,372,050.59	6,372,050.59
163.900	ACCUM DEPREC - BUILDINGS	(1,724,401.41)	(1,872,120.30)
164.900	INFRASTRUCTURE	36,406,279.23	36,443,371.22
165.900	ACCUM DEPREC - INFRASTRUCTURE	(11,034,551.80)	(11,723,455.83)
166.900	EQUIPMENT & FURNITURE	700,470.19	684,785.67
167.900	ACCUM DEPREC - EQUIPMENT	(558,689.12)	(580,943.97)
169.900	CONSTRUCTION WORK IN PROGRESS	1,824,073.81	504,055.20
	Total Assets	38,128,873.18	36,115,774.85
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
201.000	VOUCHERS PAYABLE	0.00	0.00
202.000	ACCOUNTS PAYABLE	62,956.68	24,000.94
203.900	NOTES & LOANS PAYABLE - LT	0.00	0.00
205.000	CONTRACTS PAYABLE	14,525.49	12,475.24
207.000	DUE TO OTHER FUNDS	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	7,462.45	15,163.65
215.000	ACCRUED INTEREST PAYABLE	0.00	0.00
216.000	ACCRUED SALARIES & WAGES	56,186.59	65,436.86
220.000	DEPOSITS	71,477.44	78,848.20
223.000	DEFERRED REVENUE	4,662.28	0.00
225.900	CAPITAL LEASES - LONG TERM	0.00	0.00
236.900	ADVANCES FROM OTHER FUNDS	2,073,412.52	1,920,966.40
	Total Liabilities	2,290,683.45	2,116,891.29
*** Fund Balance ***			
273.000	DEBT USED TO ACQUIRE FA	0.00	0.00
274.000	NET ASSETS, INVEST IN CAPITAL	35,920,442.08	34,644,330.94
275.000	NET ASSETS, RESTRICTED	18,555.14	18,555.14
276.000	NET ASSETS, UNRESTRICTED	(286,896.93)	(585,439.65)
	Total Fund Balance	35,652,100.29	34,077,446.43
	Beginning Fund Balance	34,077,446.43	34,077,446.43
	Net of Revenues VS Expenditures - 20-21		(286,520.21)
	Fund Balance Adjustments - 20-21	1,574,653.86	
	*20-21 End FB/21-22 Beg FB	33,790,926.22	
	Net of Revenues VS Expenditures - Current Year	186,089.44	207,957.34
	Fund Balance Adjustments	1,574,653.86	0.00
	Ending Fund Balance	35,838,189.73	33,998,883.56
	Total Liabilities And Fund Balance	38,128,873.18	36,115,774.85

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Municipal Airport Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 430 - AIRPORT FUND					
REVENUES					
INTEREST REVENUES	4,990	4,990	1,225	3,765	644
MISCELLANEOUS REVENUES	5,000	5,000	435	4,565	972
USE OF RESERVES	51,994	1,177,303	-	1,177,303	-
CAPITAL GRANTS	652,600	7,040,179	0	7,040,179	(15,747)
CHARGES FOR SERVICES	98,149	98,149	56,154	41,995	24,827
RENTAL INCOME	1,642,329	1,642,329	577,269	1,065,060	549,056
TOTAL REVENUES	<u>2,455,062</u>	<u>9,967,950</u>	<u>635,083</u>	<u>9,332,867</u>	<u>559,752</u>
EXPENDITURES					
OPERATING	611,183	844,860	188,863	655,997	107,855
PERSONNEL	625,773	625,773	127,836	497,937	115,795
CAPITAL OUTLAY	724,000	7,995,236	7,285	7,987,951	51,053
TRANSFERS TO OTHER FUNDS	237,832	245,807	39,075	206,732	39,560
SERVICES PROVIDED BY GEN GOVT	256,274	256,274	64,069	192,205	59,401
TOTAL EXPENDITURES	<u>2,455,062</u>	<u>9,967,950</u>	<u>427,126</u>	<u>9,540,824</u>	<u>373,663</u>
Fund 430 - AIRPORT FUND:					
TOTAL REVENUES	2,455,062	9,967,950	635,083	9,332,867	559,752
TOTAL EXPENDITURES	<u>2,455,062</u>	<u>9,967,950</u>	<u>427,126</u>	<u>9,540,824</u>	<u>373,663</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>207,957</u>	<u>(207,957)</u>	<u>186,089</u>

Fund 440 REFUSE COLLECTION FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
104.000	EQUITY IN POOLED CASH	176,130.12	131,719.44
115.100	ACCOUNTS RECEIVABLE	564,636.99	479,747.45
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(100,296.98)	(63,617.39)
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
Total Assets		640,470.13	547,849.50
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	212,580.53	213,216.39
207.000	DUE TO OTHER FUNDS	0.00	0.00
220.000	DEPOSITS	75,395.03	0.00
Total Liabilities		287,975.56	213,216.39
*** Fund Balance ***			
276.000	NET ASSETS, UNRESTRICTED	6,798.67	6,798.67
Total Fund Balance		6,798.67	6,798.67
Beginning Fund Balance		6,798.67	6,798.67
Net of Revenues VS Expenditures - 20-21			(5,622.45)
*20-21 End FB/21-22 Beg FB		1,176.22	
Net of Revenues VS Expenditures - Current Year		345,695.90	333,456.89
Ending Fund Balance		352,494.57	334,633.11
Total Liabilities And Fund Balance		640,470.13	547,849.50

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Refuse Collection Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 440 - REFUSE COLLECTION FUND					
REVENUES					
INTEREST REVENUES	-	-	84	(84)	45
CHARGES FOR SERVICES	4,065,500	4,065,500	1,031,190	3,034,310	1,012,734
TOTAL REVENUES	<u>4,065,500</u>	<u>4,065,500</u>	<u>1,031,274</u>	<u>3,034,226</u>	<u>1,012,778</u>
EXPENDITURES					
OPERATING	3,961,100	3,961,100	679,794	3,281,306	649,438
SERVICES PROVIDED BY GEN GOVT	104,400	104,400	18,023	86,377	17,644
TOTAL EXPENDITURES	<u>4,065,500</u>	<u>4,065,500</u>	<u>697,817</u>	<u>3,367,683</u>	<u>667,082</u>
Fund 440 - REFUSE COLLECTION FUND:					
TOTAL REVENUES	4,065,500	4,065,500	1,031,274	3,034,226	1,012,778
TOTAL EXPENDITURES	<u>4,065,500</u>	<u>4,065,500</u>	<u>697,817</u>	<u>3,367,683</u>	<u>667,082</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>333,457</u>	<u>(333,457)</u>	<u>345,696</u>

Fund 450 STORMWATER FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	349,386.73	38,398.41
104.000	EQUITY IN POOLED CASH	1,424,177.75	1,791,602.60
115.100	ACCOUNTS RECEIVABLE	396,464.72	362,077.69
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(39,693.09)	(62,188.18)
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
132.000	ADVANCES TO OTHER FUNDS	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	44,768.95	42,506.42
151.900	INVESTMENTS - NON-CURRENT	1,015,610.07	1,308,798.68
155.000	PREPAID ITEMS	7,005.74	21,294.72
161.900	LAND	1,076,393.39	1,076,393.39
162.900	BUILDINGS	124,414.48	124,414.48
163.900	ACCUM DEPREC - BUILDINGS	(19,704.37)	(22,814.73)
164.900	INFRASTRUCTURE	4,121,357.85	4,121,357.85
165.900	ACCUM DEPREC - INFRASTRUCTURE	(808,566.07)	(883,822.44)
166.900	EQUIPMENT & FURNITURE	2,929,152.17	2,962,992.45
167.900	ACCUM DEPREC - EQUIPMENT	(1,613,744.62)	(1,834,421.05)
169.900	CONSTRUCTION WORK IN PROGRESS	84,629.89	570,559.93
190.000	DEFERRED OUTFLOW	15,836.00	18,144.00
	Total Assets	9,107,489.59	9,635,294.22
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	14,817.37	8,396.73
203.900	NOTES & LOANS PAYABLE - LT	0.00	0.00
205.000	CONTRACTS PAYABLE	0.00	11,154.38
207.000	DUE TO OTHER FUNDS	0.00	0.00
215.000	ACCRUED INTEREST PAYABLE	0.00	0.00
216.000	ACCRUED SALARIES & WAGES	16,832.45	24,979.48
220.000	DEPOSITS	25,005.67	0.00
223.000	DEFERRED REVENUE	0.00	0.00
225.900	CAPITAL LEASES - LONG TERM	0.00	0.00
229.000	OTHER CURRENT LIABILITIES	112,369.00	184,326.00
236.900	ADVANCES FROM OTHER FUNDS	0.00	0.00
290.000	DEFERRED INFLOW	3,235.00	2,723.00
	Total Liabilities	172,259.49	231,579.59
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	5,893,932.72	6,485,232.62
276.000	NET ASSETS, UNRESTRICTED	2,190,099.08	1,540,750.18
	Total Fund Balance	8,084,031.80	8,025,982.80
	Beginning Fund Balance	8,025,982.80	8,025,982.80
	Net of Revenues VS Expenditures - 20-21		564,328.12
	Fund Balance Adjustments - 20-21	58,049.00	
	*20-21 End FB/21-22 Beg FB	8,590,310.92	
	Net of Revenues VS Expenditures - Current Year	851,198.30	813,403.71
	Fund Balance Adjustments	58,049.00	0.00
	Ending Fund Balance	8,935,230.10	9,403,714.63
	Total Liabilities And Fund Balance	9,107,489.59	9,635,294.22

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Stormwater Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 450 - STORMWATER FUND					
REVENUES					
INTEREST REVENUES	8,000	8,000	2,053	5,947	2,138
MISCELLANEOUS REVENUES	2,500	2,500	(6,428)	8,928	19,854
USE OF RESERVES	606,925	1,628,438	-	1,628,438	-
CHARGES FOR SERVICES	<u>2,010,612</u>	<u>2,010,612</u>	<u>1,102,062</u>	<u>908,550</u>	<u>1,030,980</u>
TOTAL REVENUES	<u>2,628,037</u>	<u>3,649,550</u>	<u>1,097,688</u>	<u>2,551,862</u>	<u>1,052,972</u>
EXPENDITURES					
OPERATING	343,229	343,229	27,550	315,679	28,926
PERSONNEL	791,475	791,475	129,371	662,104	94,060
CAPITAL OUTLAY	1,217,114	2,230,652	58,201	2,172,451	14,016
TRANSFERS TO OTHER FUNDS	11,102	19,077	2,882	16,195	926
SERVICES PROVIDED BY GEN GOVT	<u>265,117</u>	<u>265,117</u>	<u>66,279</u>	<u>198,838</u>	<u>63,845</u>
TOTAL EXPENDITURES	<u>2,628,037</u>	<u>3,649,550</u>	<u>284,284</u>	<u>3,365,266</u>	<u>201,773</u>
Fund 450 - STORMWATER FUND:					
TOTAL REVENUES	2,628,037	3,649,550	1,097,688	2,551,862	1,052,972
TOTAL EXPENDITURES	<u>2,628,037</u>	<u>3,649,550</u>	<u>284,284</u>	<u>3,365,266</u>	<u>201,773</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>813,404</u>	<u>(813,404)</u>	<u>851,198</u>

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Fund 460 PERMITS & INSPECTIONS FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	2,038,893.33	1,556,780.41
102.000	CASH ON HAND	100.00	100.00
104.000	EQUITY IN POOLED CASH	300,159.32	617,211.71
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	2,419.52	2,259.77
151.900	INVESTMENTS - NON-CURRENT	1,577,789.15	2,033,268.88
155.000	PREPAID ITEMS	0.00	0.00
164.900	INFRASTRUCTURE	968,618.27	983,973.27
165.900	ACCUM DEPREC - INFRASTRUCTURE	(82,410.50)	(263,869.24)
166.900	EQUIPMENT & FURNITURE	204,231.19	208,601.19
167.900	ACCUM DEPREC - EQUIPMENT	(125,034.11)	(137,703.12)
169.900	CONSTRUCTION WORK IN PROGRESS	853,013.71	0.00
190.000	DEFERRED OUTFLOW	16,558.00	11,590.00
	Total Assets	5,754,337.88	5,012,212.87
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	1,898.05	14,226.47
205.000	CONTRACTS PAYABLE	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	10,334.88	12,385.68
216.000	ACCRUED SALARIES & WAGES	64,445.75	67,470.49
229.000	OTHER CURRENT LIABILITIES	87,418.00	91,595.00
290.000	DEFERRED INFLOW	6,215.00	5,429.00
	Total Liabilities	170,311.68	191,106.64
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	1,818,418.56	1,003,640.85
275.000	NET ASSETS, RESTRICTED	37,265.18	43,210.82
276.000	NET ASSETS, UNRESTRICTED	3,745,217.09	3,690,685.45
	Total Fund Balance	5,600,900.83	4,737,537.12
	Beginning Fund Balance	4,737,537.12	4,737,537.12
	Net of Revenues VS Expenditures - 20-21		135,152.50
	Fund Balance Adjustments - 20-21	863,363.71	
	*20-21 End FB/21-22 Beg FB	4,872,689.62	
	Net of Revenues VS Expenditures - Current Year	(16,874.63)	(51,583.39)
	Fund Balance Adjustments	863,363.71	0.00
	Ending Fund Balance	5,584,026.20	4,821,106.23
	Total Liabilities And Fund Balance	5,754,337.88	5,012,212.87

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Permits & Inspections Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 480 - PERMITS & INSPECTIONS FUND					
REVENUES					
INTEREST REVENUES	10,000	10,000	2,480	7,520	3,259
MISCELLANEOUS REVENUES	3,000	3,000	(26,263)	29,263	101
USE OF RESERVES	781,152	1,594,808	-	1,594,808	-
PERMITS, FEES, & SPECIAL ASSESSMENTS	1,496,873	1,496,873	444,848	1,052,025	376,832
CHARGES FOR SERVICES	172,500	172,500	65,981	106,519	47,103
TOTAL REVENUES	<u>2,463,525</u>	<u>3,277,181</u>	<u>487,046</u>	<u>2,790,135</u>	<u>427,295</u>
EXPENDITURES					
OPERATING	122,992	648,920	41,850	607,070	8,902
PERSONNEL	1,614,996	1,614,996	320,659	1,294,337	287,540
CAPITAL OUTLAY	-	163,481	9,750	153,731	-
TRANSFERS TO OTHER FUNDS	93,175	217,422	8,280	209,142	11,094
SERVICES PROVIDED BY GEN GOVT	632,362	632,362	158,090	474,272	136,633
TOTAL EXPENDITURES	<u>2,463,525</u>	<u>3,277,181</u>	<u>538,630</u>	<u>2,738,551</u>	<u>444,170</u>
Fund 480 - PERMITS & INSPECTIONS FUND:					
TOTAL REVENUES	2,463,525	3,277,181	487,046	2,790,135	427,295
TOTAL EXPENDITURES	2,463,525	3,277,181	538,630	2,738,551	444,170
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(51,583)</u>	<u>51,583</u>	<u>(16,875)</u>

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PROPRIETARY FUND TYPES

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Currently there are two internal service funds which consists of the Health Insurance Cost Containment Fund and the Workers' Compensation Self-Insurance Fund.

Fund 500 HEALTH INSUR COST CONTAINMENT

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
104.000	EQUITY IN POOLED CASH	126,793.49	184,413.32
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
166.900	EQUIPMENT & FURNITURE	25,638.33	9,542.00
167.900	ACCUM DEPREC - EQUIPMENT	(25,638.33)	(9,542.00)
	Total Assets	126,793.49	184,413.32
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	1,949.77	49,572.97
	Total Liabilities	1,949.77	49,572.97
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	0.00	0.00
284.000	FUND BALANCE - UNASSIGNED	86,312.66	86,312.66
	Total Fund Balance	86,312.66	86,312.66
	Beginning Fund Balance	86,312.66	86,312.66
	Net of Revenues VS Expenditures - 20-21		16,129.17
	*20-21 End FB/21-22 Beg FB	102,441.83	
	Net of Revenues VS Expenditures - Current Year	38,531.06	32,398.52
	Ending Fund Balance	124,843.72	134,840.35
	Total Liabilities And Fund Balance	126,793.49	184,413.32

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Health Insurance Cost Containment Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 500 - HEALTH INSUR COST CONTAINMENT					
REVENUES					
INTEREST REVENUES	-	-	67	(67)	40
USE OF RESERVES	50,000	50,000	-	50,000	-
CHARGES FOR GOVT SERVICES	560,670	560,670	140,168	420,503	149,246
TOTAL REVENUES	<u>610,670</u>	<u>610,670</u>	<u>140,234</u>	<u>470,436</u>	<u>149,287</u>
EXPENDITURES					
OPERATING	578,465	578,465	99,784	478,681	102,704
SERVICES PROVIDED BY GEN GOVT	32,205	32,205	8,051	24,154	8,051
TOTAL EXPENDITURES	<u>610,670</u>	<u>610,670</u>	<u>107,836</u>	<u>502,834</u>	<u>110,755</u>
Fund 500 - HEALTH INSUR COST CONTAINMENT:					
TOTAL REVENUES	610,670	610,670	140,234	470,436	149,287
TOTAL EXPENDITURES	<u>610,670</u>	<u>610,670</u>	<u>107,836</u>	<u>502,834</u>	<u>110,755</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>32,399</u>	<u>(32,399)</u>	<u>38,531</u>

Fund 510 WORK COMP SELF INS FUND

GL Number	Description	PERIOD ENDED 12/31/2020	PERIOD ENDED 12/31/2021
*** Assets ***			
101.000	CASH IN BANK	974,677.95	675,095.73
104.000	EQUITY IN POOLED CASH	868,478.26	1,105,982.00
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	1,479.14	1,381.48
151.900	INVESTMENTS - NON-CURRENT	964,560.25	1,243,011.64
155.000	PREPAID ITEMS	0.00	0.00
	Total Assets	2,809,195.60	3,025,470.85
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	100.00	71,661.03
205.000	CONTRACTS PAYABLE	0.00	71,521.07
229.000	OTHER CURRENT LIABILITIES	934,000.00	850,000.00
	Total Liabilities	934,100.00	993,182.10
*** Fund Balance ***			
282.000	FUND BALANCE - COMMITTED	300,000.00	300,000.00
284.000	FUND BALANCE - UNASSIGNED	1,553,400.25	1,553,400.25
	Total Fund Balance	1,853,400.25	1,853,400.25
	Beginning Fund Balance	1,853,400.25	1,853,400.25
	Net of Revenues VS Expenditures - 20-21		173,241.04
	*20-21 End FB/21-22 Beg FB	2,026,641.29	
	Net of Revenues VS Expenditures - Current Year	21,695.35	5,647.46
	Ending Fund Balance	1,875,095.60	2,032,288.75
	Total Liabilities And Fund Balance	2,809,195.60	3,025,470.85

* Year Not Closed

Required Supplementary Information
City of DeLand, Florida
Worker's Compensation Fund

Schedule of Revenue, Expenditures, and Changes in Fund Balances - Comparison with Budget and FY 2021 Actual

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 12/31/2021	AVAILABLE BALANCE	YTD QUARTER BALANCE 12/31/2020
Fund 510 - WORK COMP SELF INS FUND					
REVENUES					
INTEREST REVENUES	-	-	1,817	(1,817)	2,174
MISCELLANEOUS REVENUES	-	-	(16,074)	16,074	643
CHARGES FOR GOVT SERVICES	815,167	815,167	203,792	611,375	198,566
TOTAL REVENUES	<u>815,167</u>	<u>815,167</u>	<u>189,535</u>	<u>625,632</u>	<u>201,383</u>
EXPENDITURES					
OPERATING	79,735	79,735	9,361	70,374	1,813
PERSONNEL	671,432	671,432	158,526	512,906	161,876
SERVICES PROVIDED BY GEN GOVT	64,000	64,000	16,000	48,000	16,000
TOTAL EXPENDITURES	<u>815,167</u>	<u>815,167</u>	<u>183,887</u>	<u>631,280</u>	<u>179,688</u>
Fund 510 - WORK COMP SELF INS FUND:					
TOTAL REVENUES	815,167	815,167	189,535	625,632	201,383
TOTAL EXPENDITURES	<u>815,167</u>	<u>815,167</u>	<u>183,887</u>	<u>631,280</u>	<u>179,688</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>5,647</u>	<u>(5,647)</u>	<u>21,695</u>