

The City of DeLand, Florida

QUARTERLY FINANCIAL REPORT



FOR THE PERIOD ENDING
June 30, 2022

MEMORANDUM

August 15, 2022

TO: HONORABLE MAYOR, CITY COMMISSIONERS AND CITY MANAGER

FROM: FINANCE DIRECTOR

SUBJECT: FINANCIAL REPORT, QUARTER ENDING JUNE 30, 2022

The Financial Report for quarter ending June 30, 2022, 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 nine months of the fiscal year, a representation of seventy-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 plus deferred outflows of resources equal liabilities plus deferred inflows of resources plus net investment in capital assets where net assets are displayed as Invested in Capital Assets – net of related liabilities, 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.

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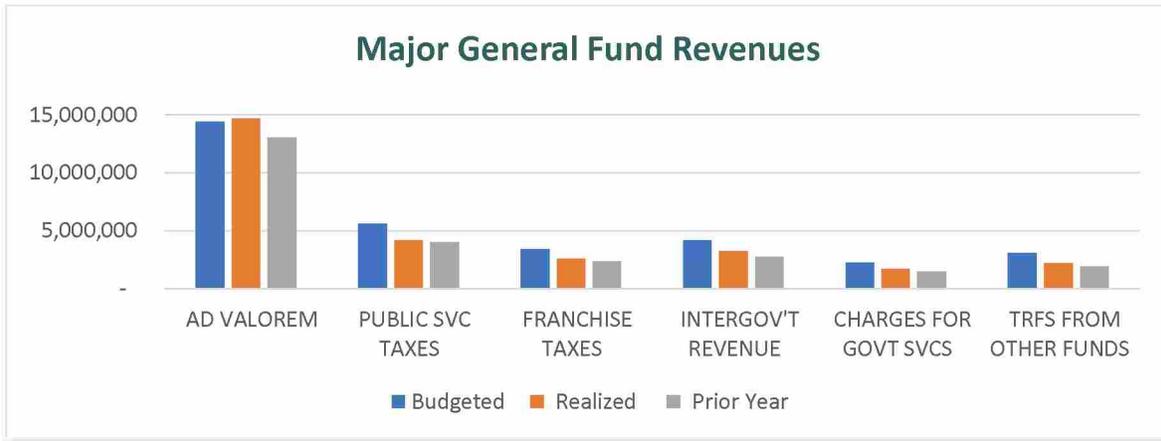
GENERAL FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Revenues of the General Fund are \$34,425,006 as of June 30, 2022 and represent 88% 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, transfers from the Airport Fund for the repayment of debt and 10% PILOT transfers from the Water & Sewer Fund.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 001 - GENERAL FUND				
AD VALOREM	14,391,648	14,655,107	101.83	13,046,223
OTHER TAXES	754,152	286,318	37.97	267,906
PUBLIC SERVICE TAXES	5,574,644	4,187,371	75.11	4,022,601
PERMITS, FEES, & SPECIAL ASSESSMENTS	319,220	276,265	86.54	175,078
FRANCHISE TAXES	3,411,575	2,557,604	74.97	2,375,181
OPERATING GRANTS	3,549,362	3,501,000	98.64	202,039
INTERGOVERNMENTAL REVENUE	4,180,517	3,229,233	77.24	2,758,441
TRANSFERS FROM OTHER FUNDS	3,065,798	2,207,032	71.99	1,907,200
CHARGES FOR SERVICES	781,415	1,423,698	182.19	1,014,119
FINES & FORFEITS	91,000	101,669	111.72	71,752
MISCELLANEOUS REVENUES	435,333	53,907	12.38	293,976
INTEREST REVENUES	60,000	63,912	106.52	52,477
RENTAL INCOME	97,176	190,508	196.04	71,972
CHARGES FOR GOVT SERVICES	2,225,177	1,691,383	76.01	1,470,774
	<u>38,937,017</u>	<u>34,425,006</u>	88.41	<u>27,729,740</u>
USE OF RESERVES	7,105,086	-		-
TOTAL REVENUES	<u>46,042,103</u>	<u>34,425,006</u>	74.77	<u>27,729,740</u>

- Property taxes are 102% realized 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 101% realized.
- Other Taxes are at 38% realized mainly due to fire and casualty insurance premium taxes which are at 0% realized due to timing of collections which is expected in September each year. 1st local option gas taxes are at 83% realized this quarter.
- Operating grants include \$3,480,766 of ARPA funds received this fiscal year.
- Charges for Services are at 182% realized mainly due to \$787,530 of tree replacement revenues received which greatly exceed budget. Other charges for services are at 82% realized for the quarter.
- Miscellaneous Revenues are 12% realized mainly due to (\$526,699) unrealized net loss on investments.
- Rental Income is higher than budget mainly due to Sanborn Facility Rentals which have moved from Activity Fees under Charges from Services to Rental Income.



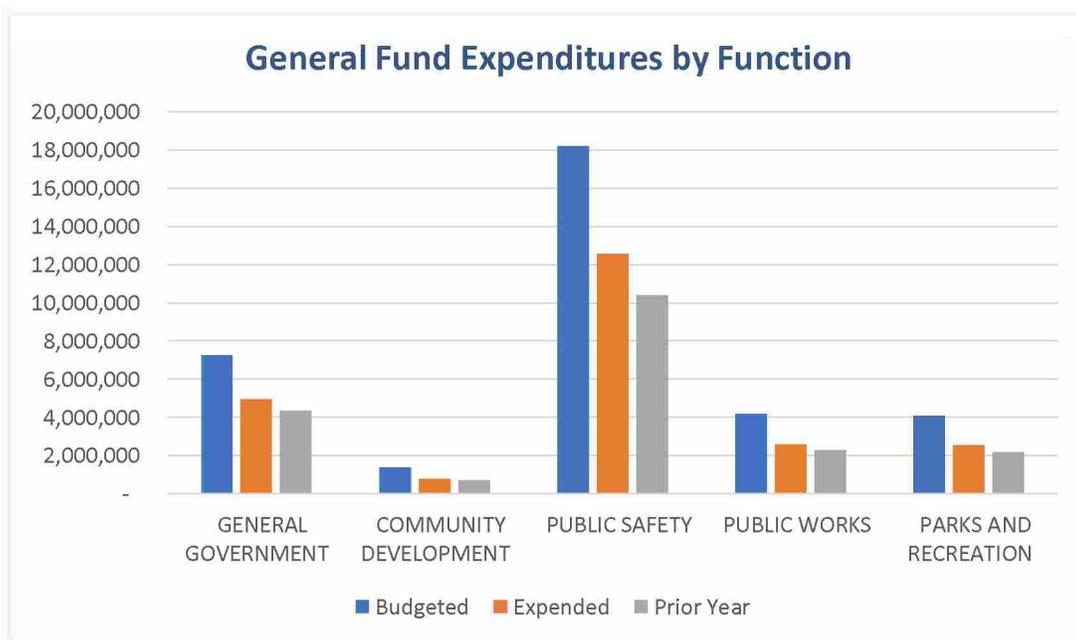
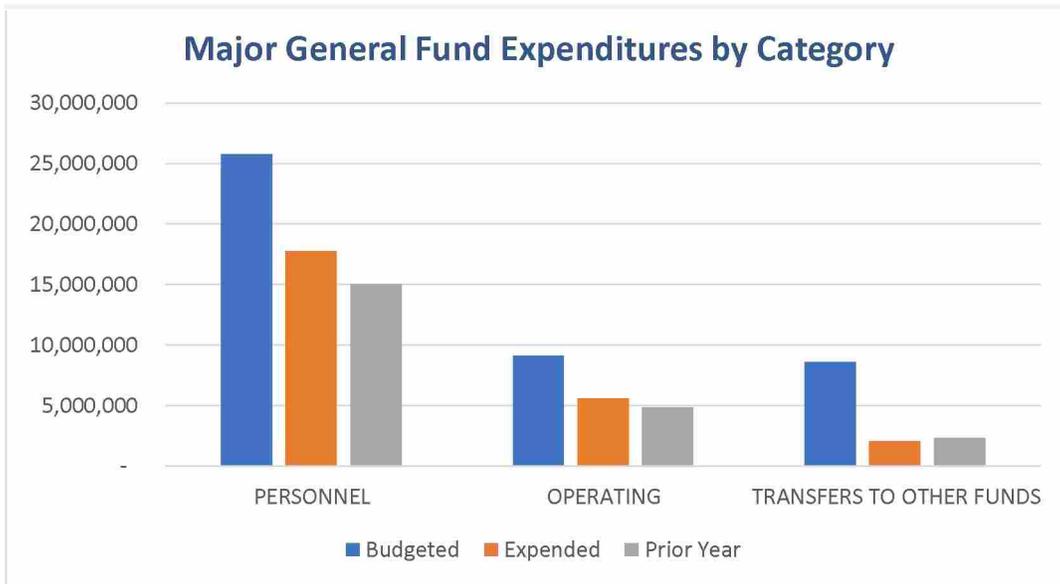
EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

General Fund expenditures are at \$25,420,949 or 55% of budgeted funds as of June 30, 2022. Expenditures by category as a percent of appropriated funds are personnel 69%, operating 61%, grants and aid 0%, contingencies 0%, and transfers to other funds 24%.

EXPENDITURES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 001 - GENERAL FUND				
PERSONNEL	25,793,162	17,781,119	68.94	15,003,120
OPERATING	9,110,654	5,571,936	61.16	4,837,485
GRANTS & AID	110,000	-	0.00	-
CONTINGENCY	2,438,252	-	0.00	-
TRANSFERS TO OTHER FUNDS	8,590,035	2,067,894	24.07	2,314,301
TOTAL EXPENDITURES	46,042,103	25,420,949	55.21	22,154,906

EXPENDITURES BY FUNCTION	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 001 - GENERAL FUND				
GENERAL GOVERNMENT	7,234,880	4,928,318	68.12	4,321,891
COMMUNITY DEVELOPMENT	1,363,411	761,015	55.82	701,802
PUBLIC SAFETY	18,203,333	12,568,560	69.05	10,403,939
PUBLIC WORKS	4,156,218	2,550,241	61.36	2,255,265
PARKS AND RECREATION	4,055,974	2,544,920	62.74	2,157,707
CONTINGENCY	2,438,252	-	0.00	-
TRANSFERS	8,590,035	2,067,894	24.07	2,314,301
Fund 001 - GENERAL FUND: TOTAL EXPENDITURES	46,042,103	25,420,949	55.21	22,154,906

- Contingency budget includes planned savings for the fiscal year for the Hurricane Reserve (\$200,000), Sanborn Center Reserve (\$12,500), and ARPA funds (\$1,968,966) to be appropriated at a later date.
- All general fund departmental expenditures are within expected budget ranges at the end of the third quarter.
- Budgeted transfers to other funds include transfers to Homelessness Fund (\$50,000), transfers to Grants & Special Revenue Fund (\$3,997,320), transfers to Debt Service Fund (\$1,191,696), transfers to Capital Projects Fund (\$2,685,500) and transfers to the Airport Fund of (\$665,519).



GENERAL FUND CAPITAL PROJECTS

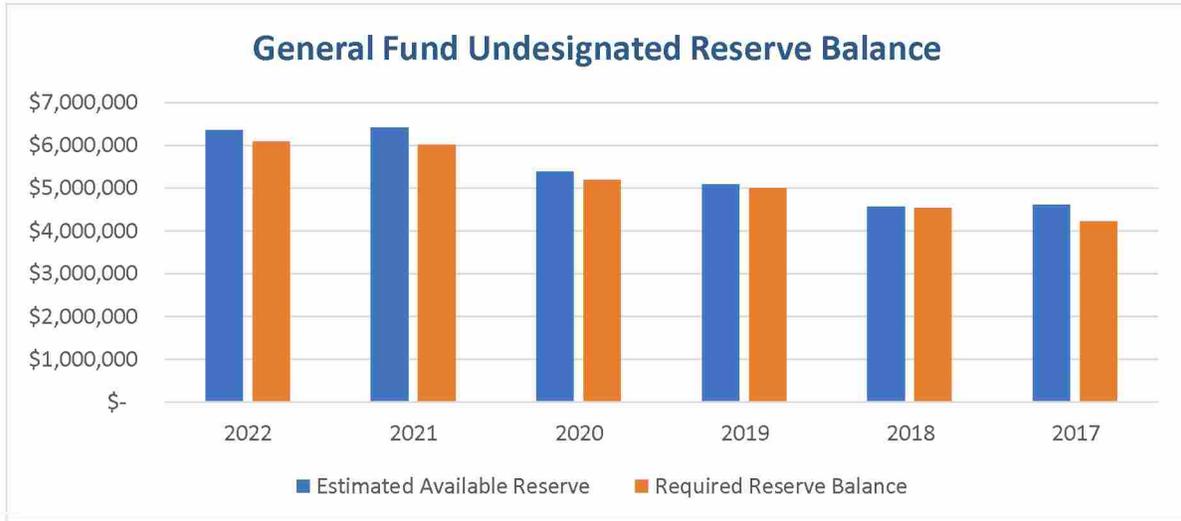
The capital projects for the General Fund are recorded in the Grants & Special Revenues Fund and the Capital Projects Fund which are included in a separate section of this report.

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 \$6,360,766 which represents a reserve balance of \$275,383 above the two-month required Undesignated Reserve of \$6,085,383 at June 30, 2022.

Fiscal Year 2022 Undesignated Reserve Analysis

	1st QTR	2nd QTR	3rd QTR	4th QTR
Estimated Available Reserve Funds	\$ 6,366,906	\$ 6,355,341	\$ 6,360,766	
Required 2 Month Undesignated Reserve	6,042,488	6,062,867	6,085,383	
Surplus/Deficit	\$ 324,418	\$ 292,474	\$ 275,383	\$ -



CONFISCATED TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Confiscated Trust Fund revenues are \$110 or 4% of total revenues budgeted this fiscal year. The fund has adequate reserves of \$88,877 to cover budgeted expenses this year.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Confiscated Trust Fund operating expenditures are at \$78,195 or 99% of the total budget this fiscal year. Budgeted expenses include funding for a TI Training Recon Simulation Environment and a dual-purpose German Shepherd K9.

HOMELESS SHELTER FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

The Homeless Shelter Fund operating revenues are at \$196,010 or 52% of total revenues budgeted this fiscal year. Operating revenues are comprised of private donations totaling \$157,613 and interest income of \$897. Transfers from the general fund total \$37,500 or 75% of budgeted funds which will be used towards operations of the facility.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

The Homeless Shelter Operating Expenditures are at \$367,791 or 60% of total expenses budgeted this fiscal year. Expenses include payments to the West Volusia Neighborhood Center for operation of the shelter, property insurance and building maintenance for the facility.

SPRING HILL COMMUNITY REDEVELOPMENT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Spring Hill Community Redevelopment Fund revenues realized at June 30, 2022 are \$339,689 or 75% of budgeted revenues. CRA revenues are comprised of ad valorem taxes, federal, state and local grants, donations from private sources and miscellaneous revenues.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 160 - SPRING HILL CRA FUND				
AD VALOREM	320,310	325,492	101.62	292,067
OPERATING GRANTS	33,457	12,325	36.84	-
CAPITAL GRANTS	100,000	-	0.00	-
MISCELLANEOUS REVENUES	1,200	1,000	83.33	7,700
INTEREST REVENUES	-	872	100.00	582
	<u>454,967</u>	<u>339,689</u>	74.66	<u>300,348</u>
USE OF RESERVES	7,331	-		-
TOTAL REVENUES	<u>462,298</u>	<u>339,689</u>	73.48	<u>300,348</u>

- Ad Valorem Property taxes are at 102% realization due to revenues from all taxing agencies billed in the first quarter.
- Budgeted grants include CDBG funds for personnel expenses (\$33,457) and FDEP Spring Shed initiative funds (\$100,000). Grant funding is recorded when received during the fiscal year and will not always follow normal benchmarks each quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Spring Hill Community Redevelopment Fund expenditures as of June 30, 2022 are \$148,234 or 32% of budget. Expenditures by category as a percent of appropriated funds are personnel 66%, operating 60%, grants & aid 0%, contingency 0%, transfers to other funds 82%, and capital outlay 68%.

EXPENDITURES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 160 - SPRING HILL CRA FUND				
PERSONNEL	118,454	78,257	66.07	75,057
OPERATING	42,800	25,527	59.64	38,954
GRANTS & AID	110,000	-	0.00	5,779
CONTINGENCY	135,388	-	0.00	-
TRANSFERS TO OTHER FUNDS	48,475	39,572	81.63	36,631
CAPITAL OUTLAY	7,181	4,878	67.93	57,018
TOTAL EXPENDITURES	<u>462,298</u>	<u>148,234</u>	32.06	<u>213,439</u>

- Grants & Aid are at 0% of budget mainly due to the FDEP funded Spring Shed Initiative for \$100,000 which is at 0% expended this quarter. The Spring Shed Initiative will allow twenty single family residences and approximately three commercial properties to connect to the central sewer system and lawfully abandon their septic tanks.
- Budgeted transfers to other funds include transfers to the debt service fund (\$36,386), transfers to the capital project fund for shared costs of Information Technology projects (\$11,954) and transfers to the general fund for shared cost of operating costs expensed in the general fund (\$135).
- 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 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
SPRING HILL RESOURCE CENTER	7,181	4,878	-	2,303	32.07
	<u>7,181</u>	<u>4,878</u>	-	<u>2,303</u>	<u>32.07</u>

GOVERNMENTAL IMPACT FEES TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Governmental Impact Fees Trust Fund revenues realized at June 30, 2022 are \$1,500,235 or 152% 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.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 170 - GIFT FUND				
PERMITS, FEES, & SPECIAL ASSESSMENTS				
IMPACT FEES - POLICE RESIDENTIAL	109,135.00	317,874.00	291.27	295,485.57
IMPACT FEES - FIRE RESIDENTIAL	170,000.00	152,790.14	89.88	144,067.18
IMPACT FEES - POLICE COMMERCIAL	0.00	15,834.74	100.00	9,614.48
IMPACT FEES - FIRE COMMERCIAL	0.00	7,642.95	100.00	4,665.67
IMPACT FEES - RECREATION RESIDENTIAL	496,402.00	714,330.00	143.90	661,696.00
IMPACT FEES - GEN GOVT RESIDENTIAL	211,000.00	275,003.00	130.33	252,971.57
IMPACT FEES - GEN GOV'T COMMERCIAL	0.00	13,720.73	100.00	8,588.54
INTEREST REVENUES	-	3,039	100.00	2,027
	<u>986,537</u>	<u>1,500,235</u>	<u>152.07</u>	<u>1,379,116</u>
USE OF RESERVES	637,585	-		-
TOTAL REVENUES	<u>1,624,122</u>	<u>1,500,235</u>	<u>92.37</u>	<u>1,379,116</u>

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Governmental Impact Fees Trust Fund expenses as of June 30, 2022 are \$1,128,387 or 69% of budgeted funds.

EXPENDITURES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 170 - GIFT FUND				
OPERATING	43,651	13,684	31.35	-
TRANSFERS TO OTHER FUNDS:				
TRANSFER TO GENERAL FUND	411,000	308,250	75.00	150,000
TRANSFER TO GRANTS & SPEC REV	200,000	-	0.00	-
TRANSFER TO DEBT SERVICE FUND	508,156	508,157	100.00	622,157
TRANSFER TO CAPITAL PROJECT FUND	364,230	209,722	57.58	114,344
CAPITAL OUTLAY	97,085	88,575	91.23	-
TOTAL EXPENDITURES	<u>1,624,122</u>	<u>1,128,387</u>	<u>69.48</u>	<u>886,501</u>

- 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, construction of Fire Station #81 and Police Evidence Building. A detailed report of the Debt Service Fund is included in this report.

- Budgeted transfers to the Capital Projects Fund include \$205,500 for Lights at Sperling Sports Complex, \$135,000 for Fire Station 81 Reserve Garage and \$23,730 for the PD Evidence Building. Transfers are recorded when expenses are incurred and will not follow normal benchmarks each quarter.

GOVERNMENTAL IMPACT FEES TRUST FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
GREENWAY TRAIL EXTENSION DESIGN	97,085	88,575	-	8,510	8.77
	97,085	88,575	-	8,510	8.77

DOWNTOWN COMMUNITY REDEVELOPMENT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Downtown Community Redevelopment Fund revenues are at \$595,273 or 99% 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 89% realized due to rent collections exceeding budget.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 180 - DOWNTOWN CRA FUND				
AD VALOREM	526,940	528,729	100.34	529,055
CHARGES FOR SERVICES	58,105	51,804	89.16	49,908
MISCELLANEOUS REVENUES	14,604	12,331	84.44	12,181
INTEREST REVENUES	-	2,409	100.00	2,076
RENTAL INCOME	-	-	0.00	94
	599,649	595,273	99.27	593,314
USE OF RESERVES	797,674	-		-
TOTAL REVENUES	1,397,323	595,273	42.60	593,314

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Downtown Community Redevelopment Fund expenditures are \$507,836 or 36% of total budgeted funds. Expenses by category as a percent of appropriated funds is operating expenses 74%, grants and aid 0%, contingencies 0%, transfers to other funds 98%, and capital outlay 23%.

EXPENDITURES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 180 - DOWNTOWN CRA FUND				
OPERATING	363,417	267,458	73.60	167,946
GRANTS & AID	67,500	-	0.00	850
CONTINGENCY	40,238	-	0.00	-
TRANSFERS TO OTHER FUNDS	41,434	40,796	98.46	38,435
CAPITAL OUTLAY	884,734	199,582	22.56	153,629
TOTAL EXPENDITURES	1,397,323	507,836	36.34	360,860

- Contingency represents planned savings to the Downtown Redevelopment Fund this fiscal year.
- Budgeted transfers to other funds include transfers to the debt service fund to cover loan payments for downtown parking improvements (\$38,434) and transfers to capital projects fund for shared costs of IT projects (\$3,000).
- Capital Outlay is at 23% of budget due to timing of capital project expenditures and will not follow normal benchmarks each quarter.

DOWNTOWN COMMUNITY REDEVELOPMENT FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
FISH BUILDING ROOF	125,560	125,560	-	-	0.00
WAYFINDING SIGNS	51,095	32,262	-	18,833	36.86
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	44,469	26,671	17,800	-	0.00
PAINTERS POND PARK DESIGN	10,390	9,082	1,308	-	0.00
SUNFLOWER PARK DESIGN	8,170	6,008	2,162	-	0.00
	<u>884,734</u>	<u>199,582</u>	<u>21,270</u>	<u>663,882</u>	<u>75.04</u>

GRANTS & SPECIAL REVENUES FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Grants and Special Revenues Fund revenues realized at June 30, 2022 are \$344,356 or 4% 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 each quarter.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 190 - GRANT & SPECIAL REVENUE FUND				
OTHER TAXES	284,357	207,341	72.92	196,006
CAPITAL GRANTS	961,481	(6,558)	(0.68)	225,536
TRANSFERS FROM OTHER FUNDS	4,197,320	143,082	3.41	168,183
DONATIONS FROM PRIVATE SOURCES	3,316,839	-	0.00	-
INTEREST REVENUES	-	491	100.00	1,059
	<u>8,759,997</u>	<u>344,356</u>	<u>3.93</u>	<u>590,784</u>
USE OF RESERVES	50,731	-		-
TOTAL REVENUES	<u>8,810,728</u>	<u>344,356</u>	<u>3.91</u>	<u>590,784</u>

- Budgeted transfers include transfers from the General Fund \$3,997,320 (1% of pilot \$240,367 and an additional \$475,276 for paving expenses, \$14,603 match funds for the shade structure at Chisholm playground, \$150,000 match funds for the playground at Jackson Lee Park, and \$3,116,839 for improvements at Melching Field) and transfers from the GIFT Fund of \$200,000 for Melching Field improvements. Transfers are recorded when expenses are incurred.
- Federal grant revenue is 0% realized this quarter. The federal grant projects budgeted this year include CDBG funds for ADA Right of Way Improvements and shade structure at Chisholm Center and EPA funds for the Brownfield Environmental projects.
- State grant revenue is 3% realized this quarter. State grant projects budgeted this year include an FDOT grant for Woodland Blvd Lighting Improvements.
- Local grant projects budgeted this year include ECHO grant funds for Melching Field Renovations and playground equipment at Jackson Lane Park. Local grant revenue is negative this period due to FY 2021 requested funds that were deemed ineligible by ECHO.

- Grant revenues are billed quarterly when expenses are incurred and will not follow normal benchmarks for any given quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Grants and Special Revenues Fund expenditures as of June 30, 2022 are \$528,009 or 6% 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 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
ROW ADA IMPROV (2020 CDBG)	91,072	70,000	21,071	1	0.00
ROW ADA IMPROV (2021 CDBG)	189,594	150	123,959	65,485	34.54
WOODLAND BLVD LIGHTING IMPROV	249,925	9,850	240,013	62	0.02
STONE STREET - RIGHT OF WAY & ADA IMPROV	120,000	-	-	120,000	100.00
SPERLING SPORTS COMPLEX	9,941	9,939	-	2	0.02
MELCHING FIELD RENOVATION & EXPANSION	6,633,678	173,780	4,788,911	1,670,987	25.19
SHADE STRUCTURE AT CHISHOLM CENTER	42,668	-	42,668	0	0.00
PLAYGROUND EQUIP - JACKSON LANE PARK	300,000	-	-	300,000	100.00
	7,636,878	263,719	5,216,621	2,156,538	28.24

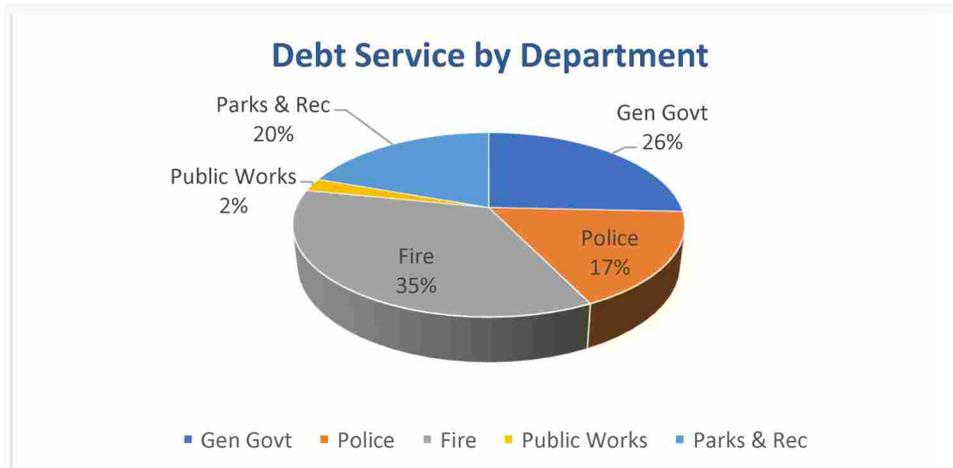
DEBT SERVICE FUND

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 June 30, 2022, \$1,577,231 or 88% of budget was transferred from other funds to cover debt payments made by the end of the third quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Debt Service Fund expenditures are \$1,577,231 or 88% of budgeted funds at the end of the third quarter. Expenditures by department for governmental related debt payments include General Government (412,134), Fire (\$555,266), Police (\$267,187), Public Works (\$35,382), and Parks and Recreation (\$307,262). Timing of debt payments are based on predetermined amortization schedules and will vary from quarterly benchmarks throughout the year.



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
	<u>1,201,387</u>	<u>346,146</u>	<u>1,547,533</u>	<u>13,876,757</u>

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
	<u>227,480</u>	<u>16,345</u>	<u>243,825</u>	<u>1,101,727</u>

CAPITAL PROJECTS FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Revenues for the Capital Projects Fund total \$1,279,874 or 35% 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 each quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Capital fund expenditures total \$1,593,138 or 40% 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 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
CIVIC PLAZA PAVER LEVELING	5,200	3,210	-	1,990	38.27
CITY HALL MEETING ROOM CHAIRS	30,480	29,415	-	1,065	3.49
IT ROOM AC REPLACEMENT	13,738	13,737	-	1	0.01
REPLACE ERP SYSTEM	139,731	21,518	39,000	79,213	56.69
RECORD MGMT PLAN SERVICES	36,750	-	-	36,750	100.00
PANASONIC ARBITRATOR SYSTEM	19,900	-	-	19,900	100.00
ACCELA PLATFORM ENHANCEMENTS	101,063	6,290	11,008	83,766	82.88
CLOSED CAPTIONING	15,000	-	-	15,000	100.00
FIREHOUSE INSPECTOR	12,600	-	8,939	3,661	29.06
FORTIGATE ENTERPRISE BUNDLE SERVICE PACK	43,696	17,603	-	26,093	59.72
DATA CENTER MICROSOFT SERVER TO 2019	43,057	43,057	-	-	0.00
SPERLING COMPLEX OPTICAL NETWORK PROJECT	20,181	20,180	-	1	0.00
CELLEBRITE MOBILE FORENSIC	17,500	17,290	-	210	1.20
LIVE SCANNER SYSTEM	8,725	8,725	-	-	0.00

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	-	7,400	5,000	40.32
CITY WEBSITE REDEVELOPMENT	60,344	47,512	12,832	-	0.00
SANBORN CENTER AVI	11,111	-	-	11,111	100.00
CUSTOMER SERVICE PAYMENT KIOSK	76,438	43,944	32,494	-	0.00
WW POLE BARN CAMERAS (401)	10,760	10,759	-	1	0.01
SERVER REFRESH	72,000	71,358	-	642	0.89
COPIER FOR PUBLIC SERVICES	14,154	-	-	14,154	100.00
LARGE FORMAT PLOTTER	5,000	-	-	5,000	100.00
NEW FIRE STATION {81}	334,670	241,759	18,181	74,730	22.33
FIRE STATION #81 RESERVE GARAGE	410,000	30,860	359,480	19,659	4.79
FIRE STATION #81 FFE	125,001	119,224	-	5,777	4.62
NEW EVIDENCE BUILDING	191,265	177,810	13,455	1	0.00
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	38,833	3,459	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	46,312	13,339	3,431	5.44
FORD EXPLORER REPLACING PD51	63,082	46,312	13,339	3,431	5.44
FORD EXPLORER FOR CSA/CHAPLAIN	48,992	38,833	3,459	6,700	13.68
NEW K-9 PURCHASE	12,500	12,500	-	-	0.00
CITY ENTRY FEATURE - DESIGN	16,730	9,030	7,700	-	0.00
NEW SIDEWALKS	103,000	-	-	103,000	100.00
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	6,692	6,692	-	0	0.00
UTILITY TRACTOR/MOWER REPLACE 1320115	34,504	33,805	-	699	2.03
UTILITY TRAILER 132-TL-007	6,242	6,241	-	1	0.01
CAT DOZER REPLACE 1320130	161,157	-	153,129	8,028	4.98
132INM-021 ZTURN	8,996	-	8,604	392	4.36
TRUCK MOUNTED PAINT SPRAYER	53,200	39,952	-	13,248	24.90
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	-	22,824	1,081	4.52
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
REPLACE ROOF MAIN ADMIN PARKS & REC DEPT	80,000	-	-	80,000	100.00
DELAND HOUSE FOUNDATION AND ROOF IMPROVE	65,000	-	42,500	22,500	34.62
LIGHTS AT SPERLING SOFTBALL FIELDS	205,500	177,500	-	28,000	13.63
SPEC MARTIN FACILITY IMPROVEMENTS	75,000	-	-	75,000	100.00
STADIUM SEATS - MELCHING FIELD	12,750	-	-	12,750	100.00
REPLACE A/C UNIT AT CHISHOLM GYMNASIUM	15,150	15,150	-	-	0.00
REPLACE A/C UNIT AT BURGESS BUILDING	7,225	7,225	-	-	0.00
REPLACE A/C UNIT AT DREGGORS PARK ADMIN	24,400	24,400	-	-	0.00
REPLACE SODCUTTER AT MELCHING FIELD	6,150	-	-	6,150	100.00
REPLACE 2003 JOHN DEER GATOR #61	11,073	-	11,072	1	0.01
REPLACE 2013 JOHN DEERE 150-MOW-002	9,092	9,091	-	1	0.01
TORO ELECTRIC SCOOTER 143-SCT-001	11,073	-	11,072	1	0.01
SCAGG CHEETAH MOWER #143-MOW-006	9,092	9,091	-	1	0.01
JOHN DEERE 4400 TRACTOR 143-TRA-002	19,086	19,086	-	-	0.00
FORD RANGER #143-22	30,898	-	30,319	579	1.87
	3,988,803	1,593,138	1,201,607	1,194,057	29.94

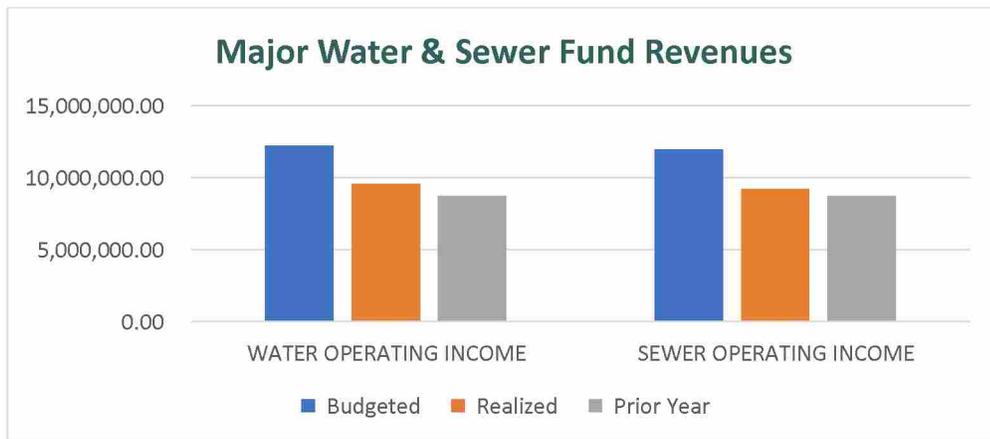
WATER & SEWER FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Water & Sewer revenues as of June 30, 2022 are \$19,468,055 or 72% of budget for the year. Revenue by category as a percent of budget realized is capital grants 55%, charges for services 78%, miscellaneous revenues -145%, interest revenues 105%, and charges for governmental services 75%. Water sales are 78% realized at \$8,224,033 and sewer sales are 77% realized at \$8,764,528.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 401 - WATER & SEWER FUND				
CAPITAL GRANTS	1,535,677	841,021	54.77	31,200
CHARGES FOR SERVICES	24,832,147	19,426,488	78.23	17,992,449
MISCELLANEOUS REVENUES	648,357	(936,980)	(144.52)	(13,271)
INTEREST REVENUES	120,000	125,526	104.60	105,434
CHARGES FOR GOVT SERVICES	16,000	12,000	75.00	82,972
	<u>27,152,181</u>	<u>19,468,055</u>	<u>71.70</u>	<u>18,198,785</u>
USE OF RESERVES	22,357,479	-		-
TOTAL REVENUES	<u>49,509,660</u>	<u>19,468,055</u>	<u>39.32</u>	<u>18,198,785</u>

- Capital grant revenues includes funding from federal, state and local agencies for approved grant funded projects. Reimbursements are requested when project expenses are incurred and will not always follow normal benchmarks for any given quarter.
- Miscellaneous revenues are -145% realized at the end of the third quarter mainly due to the unrealized loss on investments for (\$1,398,811). Investments are recorded at market value and fluctuate with changes in market conditions.



As of June 30, 2022, there are 24,977 water customers and 16,628 sewer customers billed each month. As reclaim lines are installed, irrigation accounts will decrease while reclaim accounts increase. There was 1,526 irrigation meters one year ago compared to 1,507 this quarter. Meter counts and consumption data are presented below for the third quarter for the last two years.

Meter Count and Consumption June 2022			Meter Count and Consumption June 2021		
Water Meters:	Potable	22,164	Potable	21,461	
	Irrigation	1,507	Irrigation	1,526	
	Reclaim	1,291	Reclaim	1,281	
	Hydrant	15	Hydrant	12	
	Total Meters	24,977	Total Meters	24,280	
Sewer:	Sewer	16,628	Sewer	16,048	
	Total W & S	41,605	Total W & S	40,328	
Consumption:	Water (Potable)	147,491,180	Water (Potable)	151,048,000	
	Water (Reclaim)	108,400,000	Water (Reclaim)	94,125,000	
	Total Water	255,891,180	Total Water	245,173,000	
	Sewer	102,901,180	Sewer	101,317,000	
	Total Consumption	358,792,360	Total Consumption	346,490,000	

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

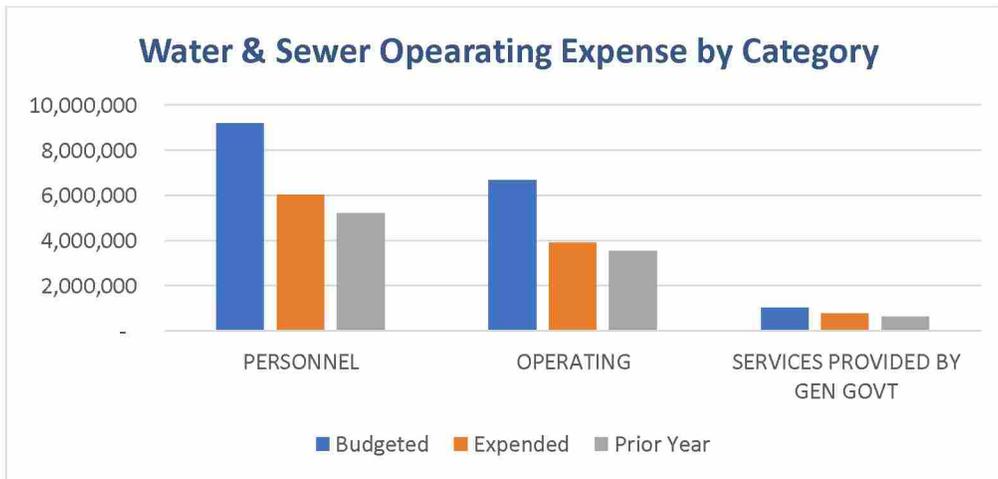
Water and Sewer Fund expenditures are at \$17,894,848 or 36% of budgeted expenses as of June 30, 2022. Expenditures by category as a percent of appropriated funds are personnel 66%, operating 58%, contingency 0%, transfers to other funds 72%, capital outlay 18%, and services provided by general government 75%.

EXPENDITURES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 401 - WATER & SEWER FUND				
PERSONNEL	9,177,440	6,029,296	65.70	5,200,438
OPERATING	6,684,320	3,892,796	58.24	3,539,747
CONTINGENCY	219,156	-	0.00	-
TRANSFERS TO OTHER FUNDS	2,712,709	1,943,133	71.63	1,920,591
CAPITAL OUTLAY	29,694,816	5,263,710	17.73	1,830,717
SERVICES PROVIDED BY GEN GOVT	1,021,219	765,914	75.00	627,336
TOTAL EXPENDITURES	49,509,660	17,894,848	36.14	13,118,829

- Operating expenses are at 58% of budget mainly due to meter operating supplies at 60% expended and professional services at 20% expended through the end of the third quarter
- Capital Outlay is at 17% of budget due to timing of project related expenses and will not follow normal benchmarks for each quarter.
- Services provided by general government represents allocated administrative costs charged out by other funds for governmental services provided to the water utility.

EXPENDITURES BY DEPARTMENT	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 06/30/2022	% BDGT USED	YTD BALANCE 06/30/2021
4201 - UTILITIES ADMIN	15,158,588	3,122,085	20.60	2,771,561
4202 - ENGINEERING	998,690	647,310	64.82	566,135
4203 - WATER PRODUCTION	5,999,079	1,105,172	18.42	1,070,788
4204 - WATER DISTRIBUTION	6,508,804	2,819,072	43.31	2,154,298
4205 - WASTEWATER TREATMENT	12,208,516	5,012,607	41.06	1,618,578
4206 - UTILITIES MAINTENANCE	2,544,081	1,526,969	60.02	1,427,796
4208 - FACILITIES MAINTENANCE	1,109,362	542,463	48.90	514,680
4209 - CUSTOMER SERVICE	1,743,522	949,921	54.48	871,314
4210 - WASTEWATER COLLECTION	1,689,602	1,262,953	74.75	1,257,582
9990 - CONTINGENCY	219,156	-	0.00	-
9998 - CONTRIBUTIONS	1,021,219	765,914	75.00	627,336
9999 - TRANSFERS	309,041	140,382	45.43	238,761
TOTAL EXPENDITURES - FUND 401	49,509,660	17,894,848	36.14	13,118,829

- Expenses by department are lower than budget mainly due to the timing of capital project and professional service 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.
- Budgeted transfers include transfers to the debt service fund for printer lease payments (\$7,680), transfers to the capital projects fund (\$287,203) and transfers to the general fund for shared expenses of operating capital (\$14,158) which are recorded when expenses are incurred and will not follow normal benchmarks each quarter.



WATER & SEWER FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
UT ADMIN COMPLEX LAND ACQUISITIONS	185,000	30,672	-	154,328	83.42
UTILITIES ADMIN BLDG DESIGN	442,709	210,485	224,000	8,224	1.86
UTILITIES ADMIN BUILDING CONSTRUCTION	10,090,000	7,025	-	10,082,975	99.93
DOWNTOWN DEVELOPMENT FLOW STUDY	55,752	55,752	-	-	0.00
2022 NISSAN PATHFINDER, REPLACE #2020116	36,460	32,390	-	4,070	11.16
WTP #10 PROJECT A WELL SITE	568,370	800	9,974	557,596	98.10
WTP#10 SUPPLY WELLS FG1-2	1,419,125	9,205	185,261	1,224,659	86.30
WP#10 DESIGN	2,158,858	-	-	2,158,858	100.00
WATER PLANT #12 CROM TANK REHABILITATION	48,300	48,300	-	-	0.00
WATER PLANT #6 GENERATOR ENCLOSURE	9,875	9,875	-	-	0.00
WP#4 HIGH SVC PUMP REPLACEMENT	29,448	29,448	-	-	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	106,271	-	105,545	726	0.68
WATER PLANT #12 VFD REPLACEMENT (3 UNITS)	20,720	225	17,270	3,225	15.56
WTP #4 WELL 6 MOTOR REPLACEMENT	50	49	-	1	1.80
WATER PLANT #1 SUBMERSIBLE MIXING UNIT	13,876	11,650	-	2,226	16.04
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
WATER FLUORIDATION SYSTEM	75,551	35,849	-	39,702	52.55
SHED#1 POLE BARN ENCLOSURE	50,200	-	-	50,200	100.00
SR44 BRIDGE UTILITY RELOCATION	66,140	1,296	93	64,751	97.90
WATER MAIN RELOCATION SR44	28,768	-	28,767	1	0.00
AWNING FOR OUTSIDE SUPPLIES	15,300	-	-	15,300	100.00
EDISON WATER MAIN	662,000	206,251	455,749	-	0.00
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	38,150	17,000	21,150	-	0.00
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	2,213	-	37,787	94.47
21-22 VALVE MAINTENANCE TRAILER	80,650	76,680	-	3,970	4.92
3" WHEEL MOUNTED DIAPHRAGM	5,950	-	5,641	309	5.19
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	33,080	-	2,920	8.11
NASH WRF S. RECLAIM STATION CONSTRUCTION	2,788,503	6,297	2,782,205	1	0.00
NASH WRF ENG, PLANNING & CONSTRUCTION	2,582,450	378,139	2,204,311	-	0.00
DIGESTER UPGRADES AND IMPR	1,816,364	935,297	881,026	41	0.00
RECLAIM ADELLE AVE LOOP	35,404	11,153	24,250	1	0.00
US92 RECLAIM STORAGE AND REPUM	2,409,755	2,097,468	36,405	275,882	11.45
AUTOCLAVE42	15,627	-	-	15,627	100.00
NORTH AMELIA GATE REPLACEMENT	45,000	37,870	-	7,130	15.85
TURBIDITY AND SUSPENDED SOLIDS ANALYZER	9,424	-	9,423	1	0.01
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	5,300	-	530	9.09
LAB FIELD ANALYZER	7,965	-	-	7,965	100.00
L/S#47 PUMP & CONTROL PANEL REPLACEMENT	44,149	1,379	39,647	3,123	7.07
L/S#55 PUMP & CONTROL PANEL REPLACEMENT	55,256	55,256	-	0	0.00
L/S#75 PUMP & CONTROL PANEL REPLACEMENT	57,312	8,318	45,203	3,791	6.62
L/S#76 PUMP & CONTROL PANEL REPLACEMENT	65,976	7,604	58,372	0	0.00
L/S#81 PUMP & CONTROL PANEL REPLACEMENT	65,879	1,070	56,071	8,738	13.26
L/S#75 GENERATOR	42,115	37,433	4,320	362	0.86
FORD TRANSIT T-250 FOR NEW ELECTRICIAN	41,500	-	37,714	3,786	9.12
VIVAX METROTECH LOCATORS (3)	20,875	19,643	-	1,232	5.90
OPEN MOWING TRAILER	5,950	5,941	-	9	0.15
F150 4X4 TO PULL VACTRON	36,000	33,226	-	2,774	7.71
MULTI-TANK FUEL TRAILER	46,729	-	46,729	0	0.00
L/S#54 STANDBY GENERATOR - 492 MATHIS	41,530	-	41,350	180	0.43
GENIE 3- SINGLE MAN LIFT FOR GENIE AWP30	8,327	-	7,589	738	8.86
CATERPILLAR 2CC40004 TIRE LIFT TRUCK	35,979	-	35,979	-	0.00
FORD TRANSIT T-350 CARGO VAN	59,801	-	59,801	-	0.00
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	2,980	-	124,048	97.65
UTILITY RELOCATION ORANGE CAMP	164,293	70,800	6,092	87,401	53.20
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	141,716	4,459	3,825	2.55
21/22 MANHOLE REHABILITATION	60,000	57,730	-	2,270	3.78
SEWER JET TRUCK	455,119	455,118	-	1	0.00
	<u>29,694,816</u>	<u>5,263,710</u>	<u>7,520,018</u>	<u>16,911,088</u>	<u>56.95</u>

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 \$7,464,589 which represents a reserve balance of \$2,586,218 above the three-month required Undesignated Reserve of \$4,878,371 at June 30, 2022.

Water & Sewer Fund Fiscal Year 2022 Undesignated Reserve Analysis

	1st QTR	2nd QTR	3rd QTR	4th QTR
Estimated Available Reserve Funds	\$ 7,438,948	\$ 7,438,948	\$ 7,464,589	
Required 3 Month Undesignated Reserve	4,798,065	4,767,262	4,878,371	
Surplus/Deficit	\$ 2,640,883	\$ 2,671,687	\$ 2,586,218	



WATER & WASTEWATER TRUST FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Water & Wastewater Trust Fund revenues realized are \$3,569,277 or 83% of budget as of June 30, 2022. Revenue by category as a percent of budgeted funds are permits, fees and special assessments 115%, capital grants 34%, miscellaneous revenue 0%, and interest earnings 100%.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 404 - WASTEWATER TRUST FUND				
PERMITS, FEES, & SPECIAL ASSESSMENTS	3,000,000	3,463,833	115.46	2,565,515
CAPITAL GRANTS	1,317,033	449,886	34.16	227,723
MISCELLANEOUS REVENUES	-	(371,292)	0.00	(34,557)
INTEREST REVENUES	-	26,850	100.00	25,171
	<u>4,317,033</u>	<u>3,569,277</u>	82.68	<u>2,783,852</u>
USE OF RESERVES	8,950,234	-		-
TOTAL REVENUES	<u>13,267,267</u>	<u>3,569,277</u>	26.90	<u>2,783,852</u>

- Permits, fees & special assessments are 115% realized mainly due to fair share and supplemental agreements totaling \$400,055 which are more than budget this quarter.
- Miscellaneous Revenues are negative due to the unrealized loss on investments (\$371,292) through the end of the third quarter. Investments are recorded at fair value which fluctuates with changes in market conditions.
- Capital Grants revenues are requested when corresponding project expenses are incurred and will not follow normal benchmarks each quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Water & Wastewater Trust Fund expenditures are \$4,897,324 or 37% of budget as of June 30, 2022. 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

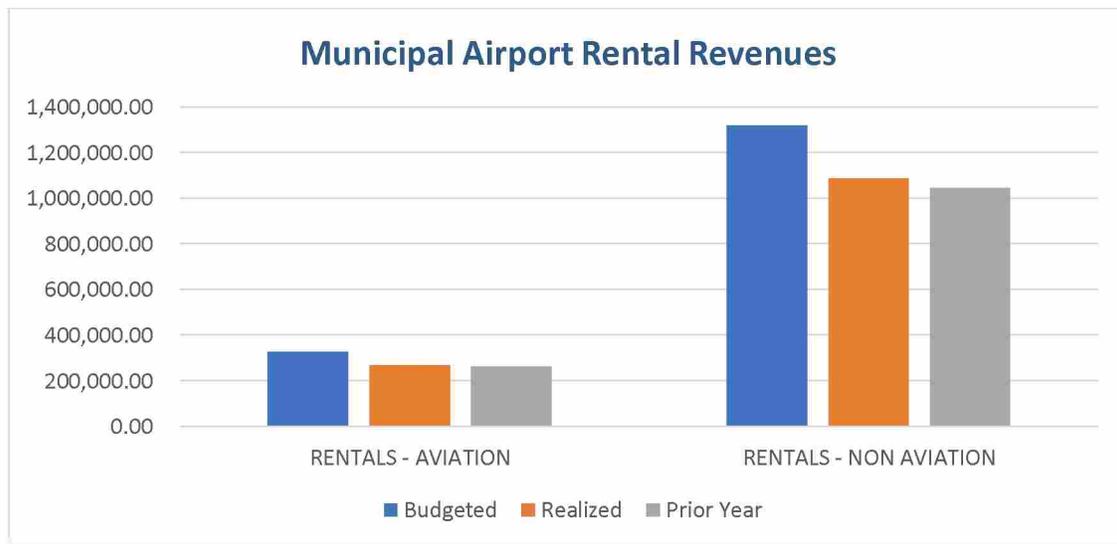
PROJECT DESCRIPTION	2021-22 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
RECLAIM EXP PHASE #4 - DESIGN	54,166	-	49,505	4,661	8.60
2020 WATER MAIN IMPROVEMENT	102,998	63,018	8,437	31,544	30.63
SPRING HILL SANITARY SEWER PH	44,802	(16,855)	42,456	19,201	42.86
2021 WATER MAIN IMPROVEMENTS	1,631,359	796,515	515,908	318,937	19.55
ALABAMA/AMELIA RECLAIM EXT	1,194,884	758,966	435,522	396	0.03
RECLAIM WATER EXP 4A & ADELLE	3,776,428	3,015,218	538,050	223,160	5.91
WRF SOUTH REUSE PUMP STATION	59,222	47,633	11,588	0	0.00
NORTHFIELD WELLFIELD ACQUISITION	1,000,000	1,900	-	998,100	99.81
2022 WATER MAIN IMPROVEMENTS	2,642,186	37,458	170,472	2,434,256	92.13
2022 DELEON SPRINGS WATER MAIN IMPROV	2,000,000	688	-	1,999,313	99.97
RECLAIM WATER EXPANSION PHASE #5 DESIGN	237,622	106,684	130,938	-	0.00
EAST REGIONAL FORCE MAIN SEWER DESIGN	323,600	86,099	237,501	-	0.00
SPRING HILL PHASE #4 SEWER DESIGN	200,000	-	-	200,000	100.00
	<u>13,267,267</u>	<u>4,897,324</u>	<u>2,140,377</u>	<u>6,229,566</u>	<u>46.95</u>

MUNICIPAL AIRPORT FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Municipal Airport Fund revenues realized as of June 30, 2022 are \$1,467,082 or 17% of total revenues budgeted this fiscal year. Revenues by category are grant revenues 1%, transfers from other funds 0%, charges for services 100%, miscellaneous revenues 29%, interest revenues 73% and rental revenues 82%.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 430 - AIRPORT FUND				
CAPITAL GRANTS	6,094,945	51,867	0.85	105,986
TRANSFERS FROM OTHER FUNDS	665,519	-	0.00	-
CHARGES FOR SERVICES	56,155	56,154	100.00	25,800
MISCELLANEOUS REVENUES	5,000	1,467	29.34	1,843
INTEREST REVENUES	4,990	3,632	72.79	3,167
RENTAL INCOME	1,642,329	1,353,962	82.44	1,308,373
	8,468,938	1,467,082	17.32	1,445,169
USE OF RESERVES	1,119,249	-		-
TOTAL REVENUES	9,588,187	1,467,082	15.30	1,445,169

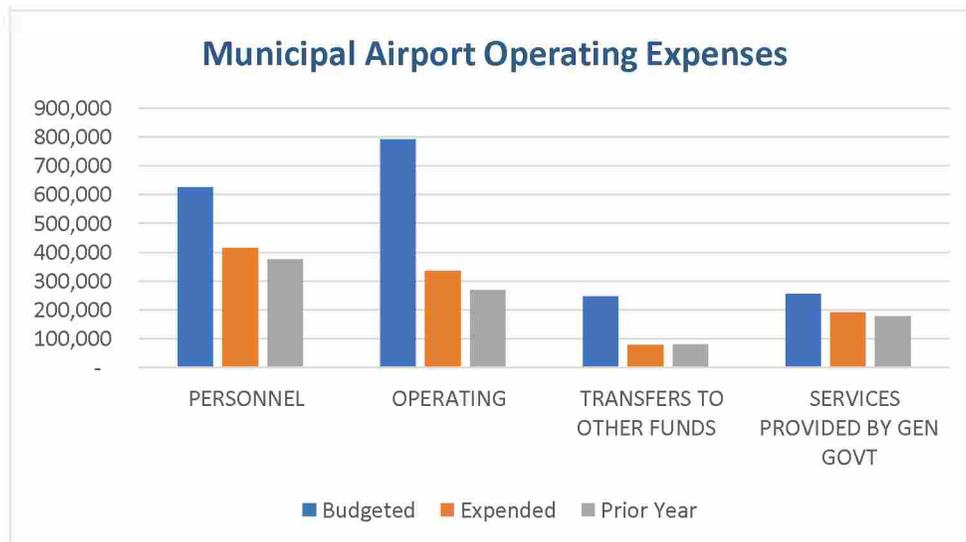


- Charges for Services includes Airport Showcase revenues which are 100% realized for the 2021 Showcase which took place in November.
- Federal and State grant revenues are 1% realized due to the timing of grant funded revenues collected throughout the year. All airport grants are reimbursement grants and revenues are collected after expenses are incurred and eligible for reimbursement.
- Budgeted transfers from the General Fund of \$665,519 for the Airport Access Road are recorded when project expenses are incurred.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Municipal Airport Fund expenditures are \$1,261,548 or 13% of budget for fiscal year ending June 30, 2022. Expenditures by category are personnel 66%, operating expenses 42%, contingency 0%, transfers to other funds 32%, capital outlay 3%, and services provided by general government 75%.

EXPENDITURES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 430 - AIRPORT FUND				
PERSONNEL	625,773	414,334	66.21	375,352
OPERATING	790,893	334,360	42.28	268,384
CONTINGENCY	33,285	-	0.00	-
TRANSFERS TO OTHER FUNDS	246,252	79,121	32.13	80,682
CAPITAL OUTLAY	7,635,710	241,527	3.16	190,954
SERVICES PROVIDED BY GEN GOVT	256,274	192,206	75.00	179,404
TOTAL EXPENDITURES	9,588,187	1,261,548	13.16	1,094,776



- Operating expenses are at 42% of budget mainly due to professional services for the EPA Brownfield projects which are not spent to date.
- Budgeted transfers to other funds include transfers to the general fund for repayment of debt (\$225,635), transfer to debt service fund for copier lease (\$3,060) and transfer to capital project fund for shared project cost for IT projects (\$17,557).
- Capital outlay is at 3% of budget due to timing of capital projects planned for the airport.

MUNICIPAL AIRPORT FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
T-HANGARS & ELEC GATE	2,444,447	8,405	20,267	2,415,776	98.83
REHAB E&W APRON & ELEC HOMERUN	3,105,243	4,565	-	3,100,678	99.85
NW INDUSTRIAL BUS PK ACCESS RD	2,021,547	164,285	1,762,959	94,303	4.66
3-1200 GALLON FUEL FARM	24,181	24,181	-	0	0.00
WILDLIFE MANAGEMENT PLAN	40,292	40,092	200	-	0.00
	7,635,710	241,527	1,783,425	5,610,757	73.48

REFUSE COLLECTION FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Refuse Collection Fund revenues realized on June 30, 2022 are \$3,137,958 or 77% of budgeted revenues for the fiscal year. Solicitations were requested this quarter for solid waste collection services. Contract negotiations are currently in progress with GFL Corporation for the upcoming fiscal year. New garbage rates will be implemented on 10/01/22.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Refuse Collection Fund expended funds are \$2,758,305 or 68% of budgeted expenses for the fiscal year. Operating expenses are paid when invoices are received and timing of payments does not always correlate to quarter benchmarks.

STORMWATER FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Stormwater Fund revenues are \$1,706,644 or 84% of budgeted revenues for the fiscal year ending June 30, 2022. 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.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 450 - STORMWATER FUND				
CHARGES FOR SERVICES	2,010,612	1,777,729	88.42	1,640,850
MISCELLANEOUS REVENUES	2,500	(78,730)	(3,149.20)	37,472
INTEREST REVENUES	8,000	7,645	95.56	6,623
	<u>2,021,112</u>	<u>1,706,644</u>	84.44	<u>1,684,946</u>
USE OF RESERVES	1,649,149	-		-
TOTAL REVENUES	<u><u>3,670,261</u></u>	<u><u>1,706,644</u></u>	46.50	<u><u>1,684,946</u></u>

- Charges for services is higher than third quarter benchmarks due to annual billings of stormwater fees for property owners which occurs in October.
- Miscellaneous revenue is negative due to the unrealized loss on investments (\$89,384) through the end of the third quarter. Investments are recorded at fair value which fluctuates with current market conditions.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Stormwater Fund expenditures are \$1,670,387 or 46% of total budgeted funds for the year. Expenses by category are personnel 62%, operating 44%, transfers to other funds 40%, capital outlay 36%, and services provided by general government 75%.

EXPENDITURES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 450 - STORMWATER FUND				
PERSONNEL	791,475	493,798	62.39	321,886
OPERATING	365,130	159,666	43.73	131,709
TRANSFERS TO OTHER FUNDS	19,522	7,852	40.22	4,439
CAPITAL OUTLAY	2,229,017	810,232	36.35	432,256
SERVICES PROVIDED BY GEN GOVT	265,117	198,838	75.00	192,793
TOTAL EXPENDITURES	<u>3,670,261</u>	<u>1,670,387</u>	45.51	<u>1,083,083</u>

- Operating expenses are lower than the third quarter benchmark mainly due to contractual services which includes funding for prison work crews which have been unavailable this year. Rentals & leases, building maintenance and operating supplies/capital are also below budget this quarter.
- Budgeted transfers to other funds include \$17,155 for shared costs of capital expenses in the Capital Fund, \$1,896 for copier lease payments in the debt service fund and \$471 for shared costs of IT maintenance expenses in the General Fund. Transfers are recorded when expenses are incurred and will not follow normal benchmarks each quarter.

STORMWATER FUND CAPITAL PROJECTS

PROJECT DESCRIPTION	2021-22 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
NEW POLE BARN FOR SW DEPT	245,000	4,005	187,772	53,223	21.72
REPLACE K-MART PUMP STATION	700,297	385,003	7,350	307,944	43.97
CITY HALL DRAINAGE PIPE 24"	111,090	-	-	111,090	100.00
NEW HAMPSHIRE AVE POND ADDITION	61,043	5,275	21,325	34,443	56.42
BOSTON/RICH AVE DRAINAGE IMPROV	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	-	6,018	65,982	91.64
HUBBARD AVE & HIGH ST DRAINAGE	100,000	-	-	100,000	100.00
MISC STORMWATER IMPROVS (NEIGHBORHOOD)	100,000	83,797	13,830	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	48,720	-	613	1.24
FULLY BUILT CAMERA INSPECTION VEHICLE	192,336	-	192,335	1	0.00
	<u>2,229,017</u>	<u>810,232</u>	<u>568,482</u>	<u>850,302</u>	<u>38.15</u>

PERMITS & INSPECTIONS FUND

REVENUES DISCUSSION REGARDING BUDGET VARIATIONS

Permits & Inspections Fund revenue as of June 30, 2022 is \$1,909,756 or 95% of revenues budgeted this fiscal year.

REVENUES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 480 - PERMITS & INSPECTIONS FUND				
PERMITS, FEES, & SPECIAL ASSESSMENTS	1,799,607	1,759,850	97.79	1,530,762
CHARGES FOR SERVICES	201,624	275,397	136.59	226,888
MISCELLANEOUS REVENUES	3,000	(135,512)	(4,517.08)	(10,782)
INTEREST REVENUES	10,000	10,022	100.22	8,524
	<u>2,014,231</u>	<u>1,909,756</u>	94.81	<u>1,755,393</u>
USE OF RESERVES	1,586,090	-		-
TOTAL REVENUES	<u>3,600,321</u>	<u>1,909,756</u>	53.04	<u>1,755,393</u>

- Building permit fees are up \$231,215 or 15% 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 third quarter.
- Miscellaneous revenues are negative due to the unrealized loss on investments (\$138,862) this quarter. Investments are reported at fair value which fluctuates with changing market conditions each quarter.

EXPENDITURES DISCUSSION REGARDING BUDGET VARIATIONS

Permits & Inspections Fund expenditures are \$1,959,945 or 54% of budgeted funds at the end of the third quarter. Expenditures by category as a percentage of appropriated funds are personnel 65%, operating expenses 27%, transfers to other funds 16%, capital outlay 50%, and services provided by general government 79%.

EXPENDITURES BY CATEGORY	2021-22 AMENDED BUDGET	YTD QTR BALANCE 06/30/2022	% BDGT USED	YTD QTR BALANCE 06/30/2021
Fund 480 - PERMITS & INSPECTIONS FUND				
PERSONNEL	1,716,929	1,112,298	64.78	920,493
OPERATING	820,000	223,435	27.25	47,614
TRANSFERS TO OTHER FUNDS	237,905	38,813	16.31	67,856
CAPITAL OUTLAY	223,125	111,127	49.80	48,586
SERVICES PROVIDED BY GEN GOVT	602,362	474,271	78.74	411,087
TOTAL EXPENDITURES	<u>3,600,321</u>	<u>1,959,945</u>	54.44	<u>1,495,637</u>

- Operating expenses are at 27% of budget mainly due to \$440,000 budgeted for condemnations which are at 0% of budget this quarter.
- Budgeted transfers to other funds include \$223,118 for shared costs of capital expenses in the Capital Fund, \$4,056 for copier lease payments in the debt service fund and \$10,731 for shared costs of IT maintenance expenses in the General 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 AMEND BUDGET	QTR BALANCE 06/30/2022	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT REMAIN
P&I OFFICE RENNOVATIONS	90,000	46,002	6,922	37,076	41.20
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
NEW BUILDING INSPECTOR TRUCK 1 OF 2	34,000	-	-	34,000	100.00
NEW BUILDING INSPECTOR TRUCK 2 OF 2	34,000	-	-	34,000	100.00
	223,125	111,127	6,922	105,076	47.09

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 \$420,725 or 69% of budget as of June 30, 2022. This fund has a budgeted Use of Reserves totaling \$50,000 to offset expenses this fiscal year.

Expended funds are \$409,175 or 67% at the end of the third quarter. Expenditures by category as a percentage of appropriated funds are operating expenses 67% and services provided by general government 75%.

WORKERS' COMPENSATION SELF-INSURANCE FUND

Worker's Comp Revenue as of June 30, 2022 total \$669,782. Premium revenues reflected in the Workers' Compensation Self-Insurance Fund represent transfers made from all other funds and totals \$611,375 or 75% at the end of the third quarter. Miscellaneous revenues total \$51,136 and represents recovery checks for \$136,027 deposited in the fund and unearned loss on investments (\$84,891) for the quarter. Interest earnings total \$7,271.

Expended funds are \$557,636 for the quarter. Expenditures by category as a percentage of appropriated funds are operating 68% and services provided by general government 75%.

During the quarter ending September 30, 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 June 30, 2022, the fund had a recorded liability in the amount of \$448,188 for claims incurred but not reported, and a liability for reported losses of \$401,812. 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 \$72,926,743 which is 67% 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 \$35,649,670. The blended rate of return at the end of this reporting period was .70% with a weighted average maturity

for the portfolio of 3.32. 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 1.49% and the average rate on federal funds was 1.21%.

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 June 30, 2022, the City has an unrealized loss of (\$2,843,330). 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 June 30, 2022:

	Policy Limitations	Investment Percentages	Market Value of Investments
Us Treasuries & Agencies	70 - 80%	0%	-
Step Up / Callable Notes & Bonds	60 - 70%	33%	35,649,670
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%	67%	72,926,743
Mutual Funds	20 - 30%	0%	-
Local Government Surplus Fund (SBA)	65 - 75%	0%	-
		100%	\$ 108,576,413

A list of the City 's investment portfolio as of June 30, 2022 is included in this report.

CONCLUSION

The attached Financial Report is a presentation of the City's financial position and results of operation through June 30, 2022. 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.

City of DeLand
Cash & Investments Portfolio Summary
June 2022

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%	60,705,342	60,705,342	60,705,342	-	-	
Money Market - Seaside			Next Day	0.100%	5,618,150	5,618,150	5,618,150	-	-	
Money Market - Seacoast			Next Day	0.050%	5,104,954	5,104,954	5,104,954	-	-	
Money Market - Morgan Stanley			Next Day	3.75%	1,498,297	1,498,297	1,498,297	-	-	
Total General Investments					72,926,743	72,926,743	72,926,743	-	-	
Short Term Operating Investments:										
FHLB	Call	09/30/22	3130AMX49	12/30/24	0.634%	2,000,000.00	2,000,000.00	1,893,700.00	(106,300.00)	-
FFCB	Call	07/05/22	3133EMZ70	02/10/25	0.513%	2,000,000.00	1,998,000.00	1,871,880.00	(126,120.00)	3,733.32
FNMA	Call	09/28/22	3130AP4L6	03/28/25	0.640%	2,000,000.00	1,998,000.00	1,873,620.00	(124,380.00)	3,066.66
FNMA	Call	07/30/22	3136G4ZP1	07/30/25	0.699%	2,000,000.00	2,000,000.00	1,860,480.00	(139,520.00)	5,416.66
FFCB	Call	07/05/22	3133EL2S2	08/04/25	0.722%	2,000,000.00	2,000,000.00	1,856,560.00	(143,440.00)	5,434.44
FFCB	Call	07/05/22	3133EL2U7	08/04/25	0.734%	2,000,000.00	2,000,000.00	1,852,920.00	(147,080.00)	5,515.54
FFCB	Call	07/05/22	3133EL4V1	08/25/25	0.660%	2,000,000.00	1,999,500.00	1,848,780.00	(150,720.00)	4,236.10
FNMA	Call	08/27/22	3136G4S87	08/27/25	0.700%	2,000,000.00	2,000,000.00	1,857,420.00	(142,580.00)	4,441.66
FHLB	Call	07/05/22	3130AKA55	09/24/25	0.562%	2,000,000.00	2,000,000.00	1,850,520.00	(149,480.00)	2,773.32
FNMA	Call	07/27/22	3136G45P4	10/27/25	0.603%	2,000,000.00	2,000,000.00	1,824,040.00	(175,960.00)	1,925.00
FHLB	Call	07/05/22	3130AKC95	10/29/25	0.597%	2,000,000.00	2,000,000.00	1,843,980.00	(156,020.00)	1,863.88
FFCB	Call	11/17/22	3133ENDV9	11/17/25	1.098%	500,000.00	498,000.00	469,000.00	(29,000.00)	615.14
FNMA	Call	11/25/22	3135GA4V0	11/25/25	0.678%	2,000,000.00	2,000,000.00	1,844,540.00	(155,460.00)	1,215.26
FFCB	Call	07/05/22	3133EMPU0	02/04/26	0.548%	2,000,000.00	2,000,000.00	1,825,880.00	(174,120.00)	4,055.54
FFCB	Call	07/05/22	3133EMSK9	03/02/26	0.911%	2,000,000.00	1,999,500.00	1,843,960.00	(155,540.00)	5,506.66
FHLB	Call	07/29/22	3130ALZA5	04/29/26	0.796%	2,000,000.00	2,000,000.00	1,885,300.00	(114,700.00)	2,541.66
FHLB	Call	09/17/22	3130ANRU6	09/17/26	1.119%	1,000,000.00	1,000,000.00	911,780.00	(88,220.00)	2,918.33
Total Short Term Operating Investments				0.688%	31,500,000.00	31,493,000.00	29,214,360.00	(2,278,640.00)	55,259.17	
Long Term Operating Reserve Investments:										
FNMA	Call	09/30/22	3136G4XV0	06/30/25	0.781%	1,000,000.00	1,000,000.00	934,230.00	(65,770.00)	-
FFCB	Call	07/05/22	3133EL4V1	08/25/25	0.660%	2,000,000.00	2,000,000.00	1,848,780.00	(151,220.00)	4,236.10
FFCB	Call	07/05/22	3133EL7D0	09/11/26	0.809%	2,000,000.00	2,000,000.00	1,829,080.00	(170,920.00)	4,481.10
FHLB	Call	07/05/22	3130AKC46	10/19/26	0.790%	2,000,000.00	2,000,000.00	1,823,220.00	(176,780.00)	2,839.98
Total Long Term Operating Reserve Investments				0.757%	7,000,000.00	7,000,000.00	6,435,310.00	(564,690.00)	11,557.18	
Total Investments including cash & paper					111,426,743.27	111,419,743.27	108,576,413.27	(2,843,330.00)	66,816.35	
Total L/T & S/T Investments Only					38,500,000.00	38,493,000.00	35,649,670.00	(2,843,330.00)	66,816.35	
Total Value - Morgan Stanley Assets							37,214,783.30			

Average Call/Maturity: 0.11
Blended Investment Portfolio Rate of Return 0.70%
3 Mnth T Bill 1.49%
Fed Funds 1.21%

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 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	3,370,526.25	2,512,638.04
102.000	CASH ON HAND	5,025.00	5,525.00
104.000	EQUITY IN POOLED CASH	17,570,617.27	22,587,161.00
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	1,081,518.52	1,141,906.80
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(15,524.71)	(39,844.44)
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	1,998,516.40	1,843,417.19
133.000	DUE FROM OTHER GOVERNMENTS	538,734.34	632,414.23
135.000	INTEREST & DIVIDENDS REC	7,426.24	9,335.61
141.000	INVENTORIES	56,594.67	58,083.41
142.000	INVENTORIES - FOR SALE	614.74	614.74
151.900	INVESTMENTS - NON-CURRENT	7,580,578.02	8,137,679.87
155.000	PREPAID ITEMS	623,549.15	760,861.11
Total Assets		32,907,224.69	37,760,605.29
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	(195.00)	0.00
201.000	VOUCHERS PAYABLE	597.15	597.15
202.000	ACCOUNTS PAYABLE	540,701.45	770,488.64
205.000	CONTRACTS PAYABLE	0.00	0.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	619.15	2,628.32
216.000	ACCRUED SALARIES & WAGES	0.00	0.00
220.000	DEPOSITS	148,676.00	160,908.59
223.000	DEFERRED REVENUE	3,136,148.73	103,406.73
229.000	OTHER CURRENT LIABILITIES	1,964.70	1,921.04
Total Liabilities		3,828,512.18	1,039,950.47
*** Fund Balance ***			
251.000	PRIOR PERIOD ADJUSTMENT	0.00	0.00
280.000	FUND BALANCE - NONSPENDABLE	2,204,127.31	2,070,526.33
281.000	FUND BALANCE - RESTRICTED	881,505.26	1,043,938.92
282.000	FUND BALANCE - COMMITTED	958,019.25	1,707,824.70
283.000	FUND BALANCE - ASSIGNED	14,114,525.80	16,728,798.94
284.000	FUND BALANCE - UNASSIGNED	5,345,700.38	6,165,508.70
Total Fund Balance		23,503,878.00	27,716,597.59
Beginning Fund Balance		23,503,878.00	27,716,597.59
Net of Revenues VS Expenditures		5,574,834.51	9,004,057.23
Ending Fund Balance		29,078,712.51	36,720,654.82
Total Liabilities And Fund Balance		32,907,224.69	37,760,605.29

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	2021-22	YTD QUARTER BALANCE 06/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 06/30/2021
	ORIGINAL BUDGET	AMENDED BUDGET			
Fund 001 - GENERAL FUND					
REVENUES					
AD VALOREM	14,391,648	14,391,648	14,655,107	(263,459)	13,046,223
OTHER TAXES	754,152	754,152	286,318	467,834	267,906
PUBLIC SERVICE TAXES	5,574,644	5,574,644	4,187,371	1,387,273	4,022,601
PERMITS, FEES, & SPECIAL ASSESSMENTS	319,220	319,220	276,265	42,955	175,078
FRANCHISE TAXES	3,411,575	3,411,575	2,557,604	853,971	2,375,181
OPERATING GRANTS	606,576	3,549,362	3,501,000	48,362	202,039
INTERGOVERNMENTAL REVENUE	3,970,912	4,180,517	3,229,233	951,284	2,758,441
TRANSFERS FROM OTHER FUNDS	2,403,668	2,403,668	1,802,751	600,917	1,681,829
CHARGES FOR SERVICES	781,415	781,415	1,423,698	(642,283)	1,014,119
CHARGES FOR GOVT SERVICES	2,255,177	2,225,177	1,691,383	533,794	1,470,774
FINES & FORFEITS	91,000	91,000	101,669	(10,669)	71,752
MISCELLANEOUS REVENUES	423,340	435,333	53,907	381,426	293,976
INTEREST REVENUES	60,000	60,000	63,912	(3,912)	52,477
RENTAL INCOME	92,526	97,176	190,508	(93,332)	71,972
TRANSFERS FROM OTHER FUNDS	636,164	662,130	404,281	257,849	225,371
USE OF RESERVES	4,743,857	7,105,086	-	7,105,086	-
TOTAL REVENUES	40,515,874	46,042,103	34,425,006	11,617,097	27,729,740
EXPENDITURES					
PERSONNEL	70,108	70,108	50,192	19,916	49,998
OPERATING	48,217	50,821	27,395	23,426	16,082
0100 - CITY COMMISSION	118,325	120,929	77,587	43,342	66,080
PERSONNEL	329,461	329,461	234,093	95,368	225,072
OPERATING	19,154	19,154	10,768	8,386	8,659
0101 - CITY MANAGER	348,615	348,615	244,862	103,753	233,732
PERSONNEL	377,005	377,005	226,151	150,854	152,114
OPERATING	58,344	93,344	51,617	41,727	17,076
0102 - CITY CLERK	435,349	470,349	277,767	192,582	169,189
PERSONNEL	833,965	833,965	601,844	232,121	570,733
OPERATING	93,478	101,378	70,151	31,227	60,461
0103 - FINANCE	927,443	935,343	671,995	263,348	631,194
PERSONNEL	83,008	83,008	58,643	24,365	53,914
OPERATING	363,450	364,950	251,264	113,686	277,343
0104 - LEGAL	446,458	447,958	309,907	138,051	331,257
PERSONNEL	616,126	616,126	418,081	198,045	277,962
OPERATING	890,260	914,260	576,178	338,082	613,472
0106 - ADMINISTRATIVE SERVICES	1,506,386	1,530,386	994,259	536,127	891,434
PERSONNEL	689,280	689,280	461,570	227,710	384,920
OPERATING	1,973,860	2,123,930	1,465,574	658,356	1,264,136
0110 - INFORMATION TECHNOLOGY	2,663,140	2,813,210	1,927,144	886,066	1,649,056
PERSONNEL	443,250	443,250	349,493	93,757	286,438
OPERATING	124,840	124,840	75,304	49,536	63,510
0115 - HUMAN RESOURCES	568,090	568,090	424,798	143,292	349,948
PERSONNEL	346,717	346,717	203,588	143,129	188,092
OPERATING	93,605	97,293	65,385	31,908	53,727
GRANTS & AID	100,000	100,000	-	100,000	-
1117 - COMMUNITY DEVELOPMENT	540,322	544,010	268,973	275,037	241,819
PERSONNEL	615,048	615,048	397,795	217,253	398,389
OPERATING	106,470	106,470	36,485	69,985	15,166
1118 - PLANNING	721,518	721,518	434,280	287,238	413,556
PERSONNEL	68,067	68,067	49,244	18,823	40,857
OPERATING	29,816	29,816	8,518	21,298	5,571
1119 - LICENCES & ENFORCEMENT	97,883	97,883	57,762	40,121	46,428
PERSONNEL	6,444,322	6,401,608	4,694,241	1,707,367	3,709,394
OPERATING	670,751	694,865	426,026	268,839	272,021
1222 - FIRE	7,115,073	7,096,473	5,120,267	1,976,206	3,981,416
PERSONNEL	9,511,721	9,511,721	6,502,668	3,009,053	5,669,047
OPERATING	1,348,206	1,518,175	895,648	622,527	718,564
1226 - POLICE	10,859,927	11,029,896	7,398,316	3,631,580	6,387,611

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	2021-22	YTD QUARTER BALANCE 06/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 06/30/2021
	ORIGINAL BUDGET	AMENDED BUDGET			
PERSONNEL	57,824	57,824	43,350	14,474	34,898
OPERATING	1,140	19,140	6,628	12,512	14
1228 - PARKING SERVICES	58,964	76,964	49,978	26,986	34,912
PERSONNEL	314,144	314,144	218,989	95,155	227,082
OPERATING	85,560	85,560	45,842	39,718	49,704
1301 - PUBLIC WORKS ADMIN	399,704	399,704	264,831	134,873	276,785
PERSONNEL	794,594	794,594	460,718	333,876	373,964
OPERATING	947,663	976,863	613,728	363,135	557,334
1302 - STREETS	1,742,257	1,771,457	1,074,445	697,012	931,298
PERSONNEL	484,728	484,728	264,490	220,238	229,139
OPERATING	152,480	172,480	59,178	113,302	51,577
1303 - TREES	637,208	657,208	323,668	333,540	280,716
PERSONNEL	620,562	620,562	421,874	198,688	334,689
OPERATING	130,174	133,274	77,791	55,483	70,481
1304 - URBAN BEAUTIFICATION	750,736	753,836	499,665	254,171	405,170
PERSONNEL	512,147	512,147	355,501	156,646	326,331
OPERATING	61,266	61,866	32,131	29,735	34,966
1306 - VEHICLE MAINTENANCE	573,413	574,013	387,632	186,381	361,297
PERSONNEL	298,360	298,360	225,127	73,233	200,536
OPERATING	43,871	48,521	16,980	31,541	13,208
1401 - PARKS & REC ADMIN	342,231	346,881	242,106	104,775	213,743
PERSONNEL	254,082	254,082	182,830	71,252	151,715
OPERATING	104,560	103,410	70,627	32,783	43,321
1402 - RECREATION	358,642	357,492	253,457	104,035	195,036
PERSONNEL	1,483,457	1,483,457	969,151	514,306	805,930
OPERATING	563,046	575,046	410,488	164,558	350,071
1403 - PARKS	2,046,503	2,058,503	1,379,639	678,864	1,156,000
OPERATING	21,863	16,449	8,493	7,956	11,000
1404 - INTERMODAL TRANSPORTATION	21,863	16,449	8,493	7,956	11,000
OPERATING	16,119	16,119	10,599	5,520	13,861
1405 - TRAILER PARK	16,119	16,119	10,599	5,520	13,861
OPERATING	17,484	127,484	6,741	120,743	11,391
GRANTS & AID	10,000	10,000	-	10,000	-
1406 - DELAND HOUSE	27,484	137,484	6,741	130,743	11,391
PERSONNEL	303,514	303,514	207,762	95,752	145,367
OPERATING	123,544	133,374	87,727	45,647	76,675
1407 - SANBORN ACTIVITY CENTER	427,058	436,888	295,489	141,399	222,042
OPERATING	116,479	231,279	67,112	164,167	77,280
1408 - STADIUM	116,479	231,279	67,112	164,167	77,280
PERSONNEL	12,918	12,918	1,729	11,189	3,372
OPERATING	48,000	49,150	15,522	33,628	9,820
1409 - SPECIAL EVENTS	60,918	62,068	17,251	44,817	13,192
PERSONNEL	271,468	271,468	181,995	89,473	163,166
OPERATING	121,343	121,343	82,038	39,305	80,995
1410 - CHISHOLM CENTER	392,811	392,811	264,033	128,778	244,161
CONTINGENCY	711,361	2,438,252	-	2,438,252	-
TRANSFERS TO OTHER FUNDS	5,483,594	8,590,035	2,067,894	6,522,141	2,314,301
TOTAL EXPENDITURES	40,515,874	46,042,103	25,420,949	20,621,154	22,154,906
Fund 001 - GENERAL FUND:					
TOTAL REVENUES	40,515,874	46,042,103	34,425,006	11,617,097	27,729,740
TOTAL EXPENDITURES	40,515,874	46,042,103	25,420,949	20,621,154	22,154,906
NET OF REVENUES & EXPENDITURES	-	-	9,004,057	(9,004,057)	5,574,835

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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 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
104.000	EQUITY IN POOLED CASH	88,828.76	10,791.90
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
156.900	OTHER ASSETS - CURRENT	0.00	0.00
	Total Assets	88,828.76	10,791.90
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	0.00	0.00
	Total Liabilities	0.00	0.00
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	81,108.04	88,876.85
	Total Fund Balance	81,108.04	88,876.85
	Beginning Fund Balance	81,108.04	88,876.85
	Net of Revenues VS Expenditures	7,720.72	(78,084.95)
	Ending Fund Balance	88,828.76	59,941.90
	Total Liabilities And Fund Balance	88,828.76	10,791.90

Required Supplementary Information

City of DeLand, Florida

Fund 109 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 109 - CONFISCATED FUND					
REVENUES					
FINES & FORFEITS	3,000	3,000	-	3,000	7,688
INTEREST REVENUES	-	-	110	(110)	129
USE OF RESERVES	-	75,400	-	75,400	-
TOTAL REVENUES	<u>3,000</u>	<u>78,400</u>	<u>110</u>	<u>78,290</u>	<u>7,817</u>
EXPENDITURES					
OPERATING	3,000	18,000	17,795	205	96
CAPITAL OUTLAY	-	60,400	60,400	-	-
TOTAL EXPENDITURES	<u>3,000</u>	<u>78,400</u>	<u>78,195</u>	<u>205</u>	<u>96</u>
Fund 109 - CONFISCATED FUND:					
TOTAL REVENUES	3,000	78,400	110	78,290	7,817
TOTAL EXPENDITURES	<u>3,000</u>	<u>78,400</u>	<u>78,195</u>	<u>205</u>	<u>96</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(78,085)</u>	<u>78,085</u>	<u>7,721</u>

Fund 120 HOMELESSNESS FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
104.000	EQUITY IN POOLED CASH	714,007.36	455,431.46
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
Total Assets		714,007.36	455,431.46
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	0.00	(221.09)
Total Liabilities		0.00	(221.09)
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	654,253.12	627,433.88
Total Fund Balance		654,253.12	627,433.88
Beginning Fund Balance		654,253.12	627,433.88
Net of Revenues VS Expenditures		59,754.24	(171,781.33)
Ending Fund Balance		714,007.36	455,652.55
Total Liabilities And Fund Balance		714,007.36	455,431.46

Required Supplementary Information

City of DeLand, Florida

Fund 120 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 120 - HOMELESSNESS FUND					
REVENUES					
INTEREST REVENUES	-	-	897	(897)	1,017
CAPITAL GRANTS	-	-	-	-	125,000
MISCELLANEOUS REVENUES	325,000	325,000	157,613	167,387	213,705
TRANSFERS FROM OTHER FUNDS	50,000	50,000	37,500	12,500	37,500
USE OF RESERVES	176,677	236,822	-	236,822	-
TOTAL REVENUES	<u>551,677</u>	<u>611,822</u>	<u>196,010</u>	<u>415,812</u>	<u>377,222</u>
EXPENDITURES					
OPERATING	<u>551,677</u>	<u>611,822</u>	<u>367,791</u>	<u>244,031</u>	<u>317,467</u>
TOTAL EXPENDITURES	<u>551,677</u>	<u>611,822</u>	<u>367,791</u>	<u>244,031</u>	<u>317,467</u>
Fund 120 - HOMELESSNESS FUND:					
TOTAL REVENUES	551,677	611,822	196,010	415,812	377,222
TOTAL EXPENDITURES	<u>551,677</u>	<u>611,822</u>	<u>367,791</u>	<u>244,031</u>	<u>317,467</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(171,781)</u>	<u>171,781</u>	<u>59,754</u>

Fund 160 SPRING HILL CRA FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
104.000	EQUITY IN POOLED CASH	418,880.97	583,778.94
115.100	ACCOUNTS RECEIVABLE	106.50	106.50
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	418,987.47	583,942.72
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	12,258.95	3,277.22
205.000	CONTRACTS PAYABLE	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	6.70	6.68
216.000	ACCRUED SALARIES & WAGES	0.00	0.00
236.900	ADVANCES FROM OTHER FUNDS	0.00	0.00
	Total Liabilities	12,265.65	3,283.90
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	319,812.00	389,203.36
	Total Fund Balance	319,812.00	389,203.36
	Beginning Fund Balance	319,812.00	389,203.36
	Net of Revenues VS Expenditures	86,909.82	191,455.46
	Ending Fund Balance	406,721.82	580,658.82
	Total Liabilities And Fund Balance	418,987.47	583,942.72

Required Supplementary Information

City of DeLand, Florida

Fund 160 - SPRING HILL CRA 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 160 - SPRING HILL CRA FUND					
REVENUES					
AD VALOREM	320,310	320,310	325,492	(5,182)	292,067
MISCELLANEOUS REVENUES	1,200	1,200	1,000	200	7,700
INTEREST REVENUES	-	-	872	(872)	582
OPERATING GRANTS	-	-	57	(57)	-
CAPITAL GRANTS	33,457	133,457	12,267	121,190	-
USE OF RESERVES	-	7,331	-	7,331	-
TOTAL REVENUES	<u>354,967</u>	<u>462,298</u>	<u>339,689</u>	<u>122,609</u>	<u>300,348</u>
EXPENDITURES					
PERSONNEL	118,454	118,454	78,257	40,197	75,057
OPERATING	41,484	42,800	25,527	17,273	38,954
GRANTS & AID	110,000	110,000	-	110,000	5,779
CONTINGENCY	39,839	135,388	-	135,388	-
CAPITAL OUTLAY	-	7,181	4,878	2,303	57,018
TRANSFERS TO OTHER FUNDS	45,190	48,475	39,572	8,903	36,631
TOTAL EXPENDITURES	<u>354,967</u>	<u>462,298</u>	<u>148,234</u>	<u>314,064</u>	<u>213,439</u>
Fund 160 - SPRING HILL CRA FUND:					
TOTAL REVENUES	354,967	462,298	339,689	122,609	300,348
TOTAL EXPENDITURES	<u>354,967</u>	<u>462,298</u>	<u>148,234</u>	<u>314,064</u>	<u>213,439</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>191,455</u>	<u>(191,455)</u>	<u>86,910</u>

Fund 170 GIFT FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
104.000	EQUITY IN POOLED CASH	1,693,233.27	2,209,440.79
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	1,693,233.27	2,209,440.79
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	0.00	6,926.22
207.000	DUE TO OTHER FUNDS	0.00	0.00
	Total Liabilities	0.00	6,926.22
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	1,200,617.91	1,830,666.78
	Total Fund Balance	1,200,617.91	1,830,666.78
	Beginning Fund Balance	1,199,864.91	1,830,666.78
	Net of Revenues VS Expenditures	492,615.36	371,847.79
	Fund Balance Adjustments	753.00	0.00
	Ending Fund Balance	1,693,233.27	2,202,514.57
	Total Liabilities And Fund Balance	1,693,233.27	2,209,440.79

Required Supplementary Information
City of DeLand, Florida
Fund 170 - GIFT 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 170 - GIFT FUND					
REVENUES					
PERMITS, FEES, & SPECIAL ASSESSMENTS	962,807	986,537	1,497,196	(510,659)	1,377,089
INTEREST REVENUES	-	-	3,039	(3,039)	2,027
USE OF RESERVES	335,000	637,585	-	637,585	-
TOTAL REVENUES	<u>1,297,807</u>	<u>1,624,122</u>	<u>1,500,235</u>	<u>123,887</u>	<u>1,379,116</u>
EXPENDITURES					
OPERATING	43,651	43,651	13,684	29,967	-
CAPITAL OUTLAY	-	97,085	88,575	8,510	-
TRANSFERS TO OTHER FUNDS	1,254,156	1,483,386	1,026,129	457,257	886,501
TOTAL EXPENDITURES	<u>1,297,807</u>	<u>1,624,122</u>	<u>1,128,387</u>	<u>495,735</u>	<u>886,501</u>
Fund 170 - GIFT FUND:					
TOTAL REVENUES	1,297,807	1,624,122	1,500,235	123,887	1,379,116
TOTAL EXPENDITURES	1,297,807	1,624,122	1,128,387	495,735	886,501
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>371,848</u>	<u>(371,848)</u>	<u>492,615</u>

Fund 180 DOWNTOWN CRA FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	0.00	0.00
104.000	EQUITY IN POOLED CASH	1,299,941.91	1,358,022.78
115.100	ACCOUNTS RECEIVABLE	9,870.13	5,503.61
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	1,309,812.04	1,363,526.39
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	6,893.29	3,568.79
205.000	CONTRACTS PAYABLE	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	0.14	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	6,893.43	3,568.79
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	1,070,465.09	1,272,520.05
	Total Fund Balance	1,070,465.09	1,272,520.05
	Beginning Fund Balance	1,070,465.09	1,272,520.05
	Net of Revenues VS Expenditures	232,453.52	87,437.55
	Ending Fund Balance	1,302,918.61	1,359,957.60
	Total Liabilities And Fund Balance	1,309,812.04	1,363,526.39

Required Supplementary Information
City of DeLand, Florida
Fund 180 - DOWNTOWN CRA 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 180 - DOWNTOWN CRA FUND					
REVENUES					
AD VALOREM	526,940	526,940	528,729	(1,789)	529,055
CHARGES FOR SERVICES	58,105	58,105	51,804	6,301	49,908
INTEREST REVENUES	-	-	2,409	(2,409)	2,076
MISCELLANEOUS REVENUES	14,604	14,604	12,331	2,273	12,181
RENTAL INCOME	-	-	-	-	94
USE OF RESERVES	-	797,674	-	797,674	-
TOTAL REVENUES	<u>599,649</u>	<u>1,397,323</u>	<u>595,273</u>	<u>802,050</u>	<u>593,314</u>
EXPENDITURES					
OPERATING	334,429	363,417	267,458	95,959	167,946
GRANTS & AID	27,500	67,500	-	67,500	850
CAPITAL OUTLAY	127,000	884,734	199,582	685,152	153,629
CONTINGENCY	72,286	40,238	-	40,238	-
TRANSFERS TO OTHER FUNDS	38,434	41,434	40,796	638	38,435
TOTAL EXPENDITURES	<u>599,649</u>	<u>1,397,323</u>	<u>507,836</u>	<u>889,487</u>	<u>360,860</u>
Fund 180 - DOWNTOWN CRA FUND:					
TOTAL REVENUES	599,649	1,397,323	595,273	802,050	593,314
TOTAL EXPENDITURES	599,649	1,397,323	507,836	889,487	360,860
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>87,438</u>	<u>(87,438)</u>	<u>232,454</u>

Fund 190 GRANT & SPECIAL REVENUE FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	0.00	0.00
104.000	EQUITY IN POOLED CASH	654,143.94	323,077.33
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	79,349.46	52,150.88
	Total Assets	733,493.40	375,228.21
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	32,671.27	488.60
205.000	CONTRACTS PAYABLE	0.00	3,500.00
207.000	DUE TO OTHER FUNDS	0.00	0.00
223.000	DEFERRED REVENUE	5,222.07	0.00
	Total Liabilities	37,893.34	3,988.60
*** Fund Balance ***			
251.000	PRIOR PERIOD ADJUSTMENT	0.00	0.00
281.000	FUND BALANCE - RESTRICTED	1,108,768.41	554,892.35
	Total Fund Balance	1,108,768.41	554,892.35
	Beginning Fund Balance	1,108,768.41	554,892.35
	Net of Revenues VS Expenditures	(413,168.35)	(183,652.74)
	Ending Fund Balance	695,600.06	371,239.61
	Total Liabilities And Fund Balance	733,493.40	375,228.21

Required Supplementary Information
City of DeLand, Florida
Fund 190 - GRANT & 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 190 - GRANT & SPECIAL REVENUE FUND					
REVENUES					
OTHER TAXES	284,357	284,357	207,341	77,016	196,006
CAPITAL GRANTS	1,512,237	961,481	(6,558)	968,039	225,536
INTEREST REVENUES	-	-	491	(491)	1,059
MISCELLANEOUS REVENUES	2,899,272	3,316,839	-	3,316,839	-
TRANSFERS FROM OTHER FUNDS	2,463,023	4,197,320	143,082	4,054,238	168,183
USE OF RESERVES	-	50,731	-	50,731	-
TOTAL REVENUES	<u>7,158,889</u>	<u>8,810,728</u>	<u>344,356</u>	<u>8,466,372</u>	<u>590,784</u>
EXPENDITURES					
OPERATING	1,000,000	1,173,850	264,290	909,560	34,349
CAPITAL OUTLAY	6,158,889	7,636,878	263,719	7,373,159	969,602
TOTAL EXPENDITURES	<u>7,158,889</u>	<u>8,810,728</u>	<u>528,009</u>	<u>8,282,719</u>	<u>1,003,952</u>
Fund 190 - GRANT & SPECIAL REVENUE FUND:					
TOTAL REVENUES	7,158,889	8,810,728	344,356	8,466,372	590,784
TOTAL EXPENDITURES	<u>7,158,889</u>	<u>8,810,728</u>	<u>528,009</u>	<u>8,282,719</u>	<u>1,003,952</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(183,653)</u>	<u>183,653</u>	<u>(413,168)</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 06/30/2021	PERIOD ENDED 06/30/2022
*** 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	0.00	0.00
	Ending Fund Balance	0.00	0.00
	Total Liabilities And Fund Balance	3,299.78	3,299.78

Required Supplementary Information
City of DeLand, Florida
Fund 200 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 200 - DEBT SERVICE FUND					
REVENUES					
TRANSFERS FROM OTHER FUNDS	1,791,364	1,791,364	1,577,231	214,133	2,251,917
TOTAL REVENUES	<u>1,791,364</u>	<u>1,791,364</u>	<u>1,577,231</u>	<u>214,133</u>	<u>2,251,917</u>
EXPENDITURES					
PRINCIPAL & INTEREST	1,791,364	1,791,364	1,577,231	214,133	2,251,917
TOTAL EXPENDITURES	<u>1,791,364</u>	<u>1,791,364</u>	<u>1,577,231</u>	<u>214,133</u>	<u>2,251,917</u>
Fund 200 - DEBT SERVICE FUND:					
TOTAL REVENUES	1,791,364	1,791,364	1,577,231	214,133	2,251,917
TOTAL EXPENDITURES	<u>1,791,364</u>	<u>1,791,364</u>	<u>1,577,231</u>	<u>214,133</u>	<u>2,251,917</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 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	0.00	0.00
104.000	EQUITY IN POOLED CASH	2,724,614.72	446,809.52
131.000	DUE FROM OTHER FUNDS	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	0.00	0.00
	Total Assets	2,724,614.72	446,809.52
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	58,148.71	266,962.26
205.000	CONTRACTS PAYABLE	441,480.60	67,155.78
207.000	DUE TO OTHER FUNDS	0.00	0.00
	Total Liabilities	499,629.31	334,118.04
*** Fund Balance ***			
281.000	FUND BALANCE - RESTRICTED	7,506,909.38	425,955.88
283.000	FUND BALANCE - ASSIGNED	0.00	0.00
	Total Fund Balance	7,506,909.38	425,955.88
	Beginning Fund Balance	7,506,909.38	425,955.88
	Net of Revenues VS Expenditures	(5,281,923.97)	(313,264.40)
	Ending Fund Balance	2,224,985.41	112,691.48
	Total Liabilities And Fund Balance	2,724,614.72	446,809.52

Required Supplementary Information
City of DeLand, Florida
Fund 300 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 300 - CAPITAL PROJECTS FUND					
REVENUES					
AD VALOREM	-	-	-	-	407,051
INTEREST REVENUES	-	-	1,409	(1,409)	7,182
TRANSFERS FROM OTHER FUNDS	2,311,835	3,609,751	1,278,465	2,331,286	984,636
USE OF RESERVES	-	387,347	-	387,347	-
TOTAL REVENUES	<u>2,311,835</u>	<u>3,997,098</u>	<u>1,279,874</u>	<u>2,717,224</u>	<u>1,398,868</u>
EXPENDITURES					
OPERATING	-	-	-	-	3,694
CAPITAL OUTLAY	2,311,835	3,997,098	1,593,138	2,403,960	6,677,098
TOTAL EXPENDITURES	<u>2,311,835</u>	<u>3,997,098</u>	<u>1,593,138</u>	<u>2,403,960</u>	<u>6,680,792</u>
Fund 300 - CAPITAL PROJECTS FUND:					
TOTAL REVENUES	2,311,835	3,997,098	1,279,874	2,717,224	1,398,868
TOTAL EXPENDITURES	2,311,835	3,997,098	1,593,138	2,403,960	6,680,792
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(313,264)</u>	<u>313,264</u>	<u>(5,281,924)</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.

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Fund 401 WATER & SEWER FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	7,755,776.80	5,070,779.16
104.000	EQUITY IN POOLED CASH	21,019,940.36	24,942,112.57
115.100	ACCOUNTS RECEIVABLE	3,027,277.54	2,941,738.38
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(193,414.35)	(358,306.42)
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	17,614,635.91	19,059,186.82
155.000	PREPAID ITEMS	65,188.39	78,073.38
161.900	LAND	1,678,336.32	1,678,336.32
162.900	BUILDINGS	10,006,710.16	10,006,710.16
163.900	ACCUM DEPREC - BUILDINGS	(7,800,406.24)	(7,874,547.41)
164.900	INFRASTRUCTURE	114,821,105.45	112,244,939.98
165.900	ACCUM DEPREC - INFRASTRUCTURE	(29,705,335.59)	(32,375,833.52)
166.900	EQUIPMENT & FURNITURE	18,737,424.31	18,725,390.61
167.900	ACCUM DEPREC - EQUIPMENT	(11,118,123.41)	(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		154,025,598.97	154,637,196.43
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	205,243.65	607,136.74
203.900	NOTES & LOANS PAYABLE - LT	0.00	0.00
205.000	CONTRACTS PAYABLE	3,748.25	171,397.61
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	76,678.34
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		3,587,343.28	3,827,673.95
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	104,405,520.18	109,190,070.39
275.000	NET ASSETS, RESTRICTED	0.00	0.00
276.000	NET ASSETS, UNRESTRICTED	40,952,779.70	40,046,245.35
Total Fund Balance		145,358,299.88	149,236,315.74
Beginning Fund Balance		137,369,697.20	149,236,315.74
Net of Revenues VS Expenditures		5,079,955.81	1,573,206.74
Fund Balance Adjustments		7,988,602.68	0.00
Ending Fund Balance		150,438,255.69	150,840,194.59
Total Liabilities And Fund Balance		154,025,598.97	154,637,196.43

Fund 402 METER DEPOSIT FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
104.000	EQUITY IN POOLED CASH	556,381.36	727,430.15
115.100	ACCOUNTS RECEIVABLE	(1,198.28)	(1,558.04)
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
	Total Assets	555,183.08	725,872.11
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	0.00	0.00
215.000	ACCRUED INTEREST PAYABLE	(21,518.91)	811.54
220.000	DEPOSITS	576,701.99	725,060.57
	Total Liabilities	555,183.08	725,872.11
*** Fund Balance ***			
275.000	NET ASSETS, RESTRICTED	0.00	0.00
	Total Fund Balance	0.00	0.00
	Beginning Fund Balance	0.00	0.00
	Net of Revenues VS Expenditures	0.00	0.00
	Ending Fund Balance	0.00	0.00
	Total Liabilities And Fund Balance	555,183.08	725,872.11

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

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

	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	YTD QUARTER BALANCE 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 401 - WATER & SEWER FUND					
REVENUES					
CAPITAL GRANTS	41,530	1,535,677	841,021	694,656	31,200
CHARGES FOR SERVICES	23,371,423	24,832,147	19,426,488	5,405,659	17,992,449
MISCELLANEOUS REVENUES	424,857	648,357	(936,980)	1,585,337	(13,271)
INTEREST REVENUES	120,000	120,000	125,526	(5,526)	105,434
USE OF RESERVES	11,785,116	22,357,479	-	22,357,479	-
CHARGES FOR GOVT SERVICES	120,400	16,000	12,000	4,000	82,972
TOTAL REVENUES	35,863,326	49,509,660	19,468,055	30,041,605	18,198,785
EXPENDITURES					
PERSONNEL	878,064	878,064	626,663	251,401	627,925
OPERATING	662,415	1,103,395	388,737	714,658	428,741
TRANSFERS TO OTHER FUNDS	2,403,668	2,403,668	1,802,751	600,917	1,681,829
CAPITAL OUTLAY	10,090,000	10,773,461	303,934	10,469,527	33,066
4201 - UTILITIES ADMIN	14,034,147	15,158,588	3,122,085	12,036,503	2,771,561
PERSONNEL	849,464	849,464	519,844	329,620	464,995
OPERATING	58,755	112,766	95,076	17,690	74,943
CAPITAL OUTLAY	-	36,460	32,390	4,070	26,197
4202 - ENGINEERING	908,219	998,690	647,310	351,380	566,135
PERSONNEL	552,014	552,014	364,710	187,304	280,787
OPERATING	824,461	899,676	571,641	328,035	502,949
CAPITAL OUTLAY	226,322	4,547,389	168,821	4,378,568	287,053
4203 - WATER PRODUCTION	1,602,797	5,999,079	1,105,172	4,893,907	1,070,788
PERSONNEL	1,826,484	1,826,484	1,261,587	564,897	1,056,791
OPERATING	2,027,793	2,091,624	1,220,965	870,659	1,014,903
CAPITAL OUTLAY	726,600	2,590,696	336,521	2,254,175	82,603
4204 - WATER DISTRIBUTION	4,580,877	6,508,804	2,819,072	3,689,732	2,154,298
PERSONNEL	1,068,291	1,068,291	668,703	399,588	611,873
OPERATING	1,293,217	1,375,107	872,381	502,726	810,609
CAPITAL OUTLAY	4,271,968	9,765,118	3,471,524	6,293,595	196,096
4205 - WASTEWATER TREATMENT	6,633,476	12,208,516	5,012,607	7,195,909	1,618,578
PERSONNEL	1,505,473	1,505,473	1,012,270	493,203	829,350
OPERATING	446,456	515,337	344,830	170,507	287,526
CAPITAL OUTLAY	514,475	523,271	169,870	353,401	310,919
4206 - UTILITIES MAINTENANCE	2,466,404	2,544,081	1,526,969	1,017,112	1,427,796
PERSONNEL	892,146	892,146	498,027	394,119	417,540
OPERATING	65,223	82,790	44,435	38,355	45,281
CAPITAL OUTLAY	134,347	134,426	-	134,426	51,859
4208 - FACILITIES MAINTENANCE	1,091,716	1,109,362	542,463	566,899	514,680
PERSONNEL	1,108,077	1,108,077	720,131	387,946	590,001
OPERATING	330,445	335,445	229,790	105,655	281,313
CAPITAL OUTLAY	300,000	300,000	-	300,000	-
4209 - CUSTOMER SERVICE	1,738,522	1,743,522	949,921	793,601	871,314
PERSONNEL	497,427	497,427	357,361	140,066	321,175
OPERATING	134,725	168,180	124,941	43,239	93,483
CAPITAL OUTLAY	664,894	1,023,995	780,651	243,344	842,924
4210 - WASTEWATER COLLECTION	1,297,046	1,689,602	1,262,953	426,649	1,257,582
CONTINGENCY	400,000	219,156	-	219,156	-
SERVICES PROVIDED BY GEN GOVT	1,021,219	1,021,219	765,914	255,305	627,336
TRANSFERS TO OTHER FUNDS	88,903	309,041	140,382	168,659	238,761
TOTAL EXPENDITURES	35,863,326	49,509,660	17,894,848	31,614,812	13,118,829
Fund 401 - WATER & SEWER FUND:					
TOTAL REVENUES	35,863,326	49,509,660	19,468,055	30,041,605	18,198,785
TOTAL EXPENDITURES	35,863,326	49,509,660	17,894,848	31,614,812	13,118,829
NET OF REVENUES & EXPENDITURES	-	-	1,573,207	(1,573,207)	5,079,956

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Fund 404 WASTEWATER TRUST FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	3,301,276.80	2,367,946.02
104.000	EQUITY IN POOLED CASH	3,336,249.15	1,442,691.04
115.100	ACCOUNTS RECEIVABLE	195,377.50	140,360.20
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	4,535,389.48	5,135,604.79
	Total Assets	11,374,762.30	9,092,644.28
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
202.000	ACCOUNTS PAYABLE	0.00	117,406.28
205.000	CONTRACTS PAYABLE	186,604.64	243,606.22
	Total Liabilities	186,604.64	361,012.50
*** 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)	6,547,316.36
	Total Fund Balance	10,829,215.67	10,059,677.91
	Beginning Fund Balance	10,829,215.67	10,059,677.91
	Net of Revenues VS Expenditures	358,941.99	(1,328,046.13)
	Ending Fund Balance	11,188,157.66	8,731,631.78
	Total Liabilities And Fund Balance	11,374,762.30	9,092,644.28

Required Supplementary Information
City of DeLand, Florida
Fund 404 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 404 - WASTEWATER TRUST FUND					
REVENUES					
PERMITS, FEES, & SPECIAL ASSESSMENTS	3,000,000	3,000,000	3,463,833	(463,833)	2,565,515
CAPITAL GRANTS	-	1,317,033	449,886	867,147	227,723
INTEREST REVENUES	-	-	26,850	(26,850)	25,171
MISCELLANEOUS REVENUES	-	-	(371,292)	371,292	(34,557)
USE OF RESERVES	3,358,186	8,950,234	-	8,950,234	-
TOTAL REVENUES	<u>6,358,186</u>	<u>13,267,267</u>	<u>3,569,277</u>	<u>9,697,990</u>	<u>2,783,852</u>
EXPENDITURES					
CAPITAL OUTLAY	<u>6,358,186</u>	<u>13,267,267</u>	<u>4,897,324</u>	<u>8,369,943</u>	<u>2,424,910</u>
TOTAL EXPENDITURES	<u>6,358,186</u>	<u>13,267,267</u>	<u>4,897,324</u>	<u>8,369,943</u>	<u>2,424,910</u>
Fund 404 - WASTEWATER TRUST FUND:					
TOTAL REVENUES	6,358,186	13,267,267	3,569,277	9,697,990	2,783,852
TOTAL EXPENDITURES	6,358,186	13,267,267	4,897,324	8,369,943	2,424,910
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(1,328,046)</u>	<u>1,328,046</u>	<u>358,942</u>

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Fund 430 AIRPORT FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** 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	2,122,022.81	2,204,450.10
115.100	ACCOUNTS RECEIVABLE	108,608.86	90,544.36
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(850.00)	(3,546.33)
128.900	NOTES RECEIVABLE - NON-CURRENT	0.00	0.00
133.000	DUE FROM OTHER GOVERNMENTS	19,247.01	10,830.84
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
141.000	INVENTORIES	1,048.34	1,232.05
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
155.000	PREPAID ITEMS	8,536.54	9,503.72
161.900	LAND	3,935,210.59	3,935,210.59
162.900	BUILDINGS	6,406,841.41	6,372,050.59
163.900	ACCUM DEPREC - BUILDINGS	(1,724,401.41)	(1,872,120.30)
164.900	INFRASTRUCTURE	36,479,002.69	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	(512,009.19)	(580,943.97)
169.900	CONSTRUCTION WORK IN PROGRESS	1,824,073.81	504,055.20
	Total Assets	38,333,249.85	36,077,967.91
*** Liabilities ***			
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
201.000	VOUCHERS PAYABLE	0.00	0.00
202.000	ACCOUNTS PAYABLE	10,761.65	40,099.81
203.900	NOTES & LOANS PAYABLE - LT	0.00	0.00
205.000	CONTRACTS PAYABLE	14,525.49	43,601.92
207.000	DUE TO OTHER FUNDS	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	7,665.68	7,877.56
215.000	ACCRUED INTEREST PAYABLE	0.00	0.00
216.000	ACCRUED SALARIES & WAGES	56,186.59	65,436.86
220.000	DEPOSITS	76,243.66	81,073.59
223.000	DEFERRED REVENUE	0.00	0.00
225.900	CAPITAL LEASES - LONG TERM	0.00	0.00
236.900	ADVANCES FROM OTHER FUNDS	1,998,516.40	1,843,417.19
	Total Liabilities	2,163,899.47	2,081,506.93
*** Fund Balance ***			
273.000	DEBT USED TO ACQUIRE FA	0.00	0.00
274.000	NET ASSETS, INVEST IN CAPITAL	36,087,298.88	33,762,953.17
275.000	NET ASSETS, RESTRICTED	18,555.14	18,555.14
276.000	NET ASSETS, UNRESTRICTED	(286,896.93)	9,417.91
	Total Fund Balance	35,818,957.09	33,790,926.22
	Beginning Fund Balance	34,077,446.43	33,790,926.22
	Net of Revenues VS Expenditures	350,393.29	205,534.76
	Fund Balance Adjustments	1,741,510.66	0.00
	Ending Fund Balance	36,169,350.38	33,996,460.98
	Total Liabilities And Fund Balance	38,333,249.85	36,077,967.91

Required Supplementary Information
City of DeLand, Florida
Fund 430 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 430 - AIRPORT FUND					
REVENUES					
CAPITAL GRANTS	652,600	6,094,945	51,867	6,043,078	105,986
CHARGES FOR SERVICES	98,149	56,155	56,154	1	25,800
RENTAL INCOME	1,642,329	1,642,329	1,353,962	288,367	1,308,373
INTEREST REVENUES	4,990	4,990	3,632	1,358	3,167
MISCELLANEOUS REVENUES	5,000	5,000	1,467	3,533	1,843
TRANSFERS FROM OTHER FUNDS	-	665,519	-	665,519	-
USE OF RESERVES	51,994	1,119,249	-	1,119,249	-
TOTAL REVENUES	<u>2,455,062</u>	<u>9,588,187</u>	<u>1,467,082</u>	<u>8,121,105</u>	<u>1,445,169</u>
EXPENDITURES					
PERSONNEL	625,773	625,773	414,334	211,439	375,352
OPERATING	611,183	790,893	334,360	456,533	268,384
SERVICES PROVIDED BY GEN GOVT	256,274	256,274	192,206	64,068	179,404
CAPITAL OUTLAY	724,000	7,635,710	241,527	7,394,183	190,954
CONTINGENCY	-	33,285	-	33,285	-
TRANSFERS TO OTHER FUNDS	237,832	246,252	79,121	167,131	80,682
TOTAL EXPENDITURES	<u>2,455,062</u>	<u>9,588,187</u>	<u>1,261,548</u>	<u>8,326,639</u>	<u>1,094,776</u>
Fund 430 - AIRPORT FUND:					
TOTAL REVENUES	2,455,062	9,588,187	1,467,082	8,121,105	1,445,169
TOTAL EXPENDITURES	2,455,062	9,588,187	1,261,548	8,326,639	1,094,776
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>205,535</u>	<u>(205,535)</u>	<u>350,393</u>

Fund 440 REFUSE COLLECTION FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
104.000	EQUITY IN POOLED CASH	173,668.23	205,535.96
115.100	ACCOUNTS RECEIVABLE	496,900.81	450,674.39
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(39,953.28)	(62,185.04)
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
151.900	INVESTMENTS - NON-CURRENT	0.00	0.00
	Total Assets	630,615.76	594,025.31
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	212,612.87	213,195.96
207.000	DUE TO OTHER FUNDS	0.00	0.00
220.000	DEPOSITS	75,395.03	0.00
	Total Liabilities	288,007.90	213,195.96
*** Fund Balance ***			
276.000	NET ASSETS, UNRESTRICTED	6,798.67	1,176.22
	Total Fund Balance	6,798.67	1,176.22
	Beginning Fund Balance	6,798.67	1,176.22
	Net of Revenues VS Expenditures	335,809.19	379,653.13
	Ending Fund Balance	342,607.86	380,829.35
	Total Liabilities And Fund Balance	630,615.76	594,025.31

Required Supplementary Information
City of DeLand, Florida
Fund 440 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 440 - REFUSE COLLECTION FUND					
REVENUES					
CHARGES FOR SERVICES	4,065,500	4,065,500	3,137,711	927,789	3,045,942
INTEREST REVENUES	-	-	247	(247)	278
MISCELLANEOUS REVENUES	-	-	-	-	1
TOTAL REVENUES	<u>4,065,500</u>	<u>4,065,500</u>	<u>3,137,958</u>	<u>927,542</u>	<u>3,046,221</u>
EXPENDITURES					
OPERATING	3,961,100	4,065,500	2,758,305	1,307,195	2,639,440
SERVICES PROVIDED BY GEN GOVT	104,400	-	-	-	70,972
TOTAL EXPENDITURES	<u>4,065,500</u>	<u>4,065,500</u>	<u>2,758,305</u>	<u>1,307,195</u>	<u>2,710,412</u>
Fund 440 - REFUSE COLLECTION FUND:					
TOTAL REVENUES	4,065,500	4,065,500	3,137,958	927,542	3,046,221
TOTAL EXPENDITURES	4,065,500	4,065,500	2,758,305	1,307,195	2,710,412
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>379,653</u>	<u>(379,653)</u>	<u>335,809</u>

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Fund 450 STORMWATER FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	267,554.85	42,583.08
104.000	EQUITY IN POOLED CASH	1,370,269.16	1,124,282.98
115.100	ACCOUNTS RECEIVABLE	358,424.78	325,662.56
117.000	ALLOWANCE FOR UNCOLLECTIBLE AR	(34,105.95)	(62,083.30)
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	42,686.41	41,472.74
151.900	INVESTMENTS - NON-CURRENT	1,091,843.67	1,236,338.72
155.000	PREPAID ITEMS	2,335.22	7,098.24
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	4,391,149.05	4,121,357.85
165.900	ACCUM DEPREC - INFRASTRUCTURE	(808,566.07)	(883,822.44)
166.900	EQUIPMENT & FURNITURE	2,962,992.45	2,962,992.45
167.900	ACCUM DEPREC - EQUIPMENT	(1,557,180.26)	(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		9,368,972.70	8,848,158.90
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	163,545.28	9,562.67
203.900	NOTES & LOANS PAYABLE - LT	0.00	0.00
205.000	CONTRACTS PAYABLE	1,895.00	0.00
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		322,882.40	221,591.15
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	6,254,128.56	6,114,659.88
276.000	NET ASSETS, UNRESTRICTED	2,190,099.08	2,475,651.04
Total Fund Balance		8,444,227.64	8,590,310.92
Beginning Fund Balance		8,025,982.80	8,590,310.92
Net of Revenues VS Expenditures		601,862.66	36,256.83
Fund Balance Adjustments		418,244.84	0.00
Ending Fund Balance		9,046,090.30	8,626,567.75
Total Liabilities And Fund Balance		9,368,972.70	8,848,158.90

Required Supplementary Information
City of DeLand, Florida
Fund 450 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 450 - STORMWATER FUND					
REVENUES					
CHARGES FOR SERVICES	2,010,612	2,010,612	1,777,729	232,883	1,640,850
INTEREST REVENUES	8,000	8,000	7,645	355	6,623
MISCELLANEOUS REVENUES	2,500	2,500	(78,730)	81,230	37,472
USE OF RESERVES	606,925	1,649,149	-	1,649,149	-
TOTAL REVENUES	<u>2,628,037</u>	<u>3,670,261</u>	<u>1,706,644</u>	<u>1,963,617</u>	<u>1,684,946</u>
EXPENDITURES					
PERSONNEL	791,475	791,475	493,798	297,677	321,886
OPERATING	343,229	365,130	159,666	205,464	131,709
SERVICES PROVIDED BY GEN GOVT	265,117	265,117	198,838	66,279	192,793
TRANSFERS TO OTHER FUNDS	11,102	19,522	7,852	11,670	4,439
CAPITAL OUTLAY	1,217,114	2,229,017	810,232	1,418,785	432,256
TOTAL EXPENDITURES	<u>2,628,037</u>	<u>3,670,261</u>	<u>1,670,387</u>	<u>1,999,874</u>	<u>1,083,083</u>
Fund 450 - STORMWATER FUND:					
TOTAL REVENUES	2,628,037	3,670,261	1,706,644	1,963,617	1,684,946
TOTAL EXPENDITURES	<u>2,628,037</u>	<u>3,670,261</u>	<u>1,670,387</u>	<u>1,999,874</u>	<u>1,083,083</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>36,257</u>	<u>(36,257)</u>	<u>601,863</u>

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DB: Deland

Fund 480 PERMITS & INSPECTIONS FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	1,912,280.28	1,563,770.43
102.000	CASH ON HAND	100.00	100.00
104.000	EQUITY IN POOLED CASH	604,772.31	738,351.81
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	1,696,220.97	1,920,699.55
155.000	PREPAID ITEMS	0.00	0.00
164.900	INFRASTRUCTURE	983,973.27	983,973.27
165.900	ACCUM DEPREC - INFRASTRUCTURE	(82,410.50)	(263,869.24)
166.900	EQUIPMENT & FURNITURE	208,601.19	208,601.19
167.900	ACCUM DEPREC - EQUIPMENT	(106,523.11)	(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	6,089,005.64	5,027,773.66
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	13,175.96	19,570.19
205.000	CONTRACTS PAYABLE	0.00	0.00
208.000	DUE TO OTHER GOVERNMENTS	18,858.06	21,207.73
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	190,112.77	205,272.41
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	1,856,654.56	791,002.10
275.000	NET ASSETS, RESTRICTED	37,265.18	43,210.82
276.000	NET ASSETS, UNRESTRICTED	3,745,217.09	4,038,476.70
	Total Fund Balance	5,639,136.83	4,872,689.62
	Beginning Fund Balance	4,737,537.12	4,872,689.62
	Net of Revenues VS Expenditures	259,756.04	(50,188.37)
	Fund Balance Adjustments	901,599.71	0.00
	Ending Fund Balance	5,898,892.87	4,822,501.25
	Total Liabilities And Fund Balance	6,089,005.64	5,027,773.66

Required Supplementary Information
City of DeLand, Florida
Fund 480 - 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 480 - PERMITS & INSPECTIONS FUND					
REVENUES					
PERMITS, FEES, & SPECIAL ASSESSMENTS	1,496,873	1,799,607	1,759,850	39,757	1,530,762
CHARGES FOR SERVICES	172,500	201,624	275,397	(73,773)	226,888
INTEREST REVENUES	10,000	10,000	10,022	(22)	8,524
MISCELLANEOUS REVENUES	3,000	3,000	(135,512)	138,512	(10,782)
USE OF RESERVES	781,152	1,586,090	-	1,586,090	-
TOTAL REVENUES	<u>2,463,525</u>	<u>3,600,321</u>	<u>1,909,756</u>	<u>1,690,565</u>	<u>1,755,393</u>
EXPENDITURES					
PERSONNEL	1,614,996	1,716,929	1,112,298	604,631	920,493
OPERATING	122,992	820,000	223,435	596,565	47,614
SERVICES PROVIDED BY GEN GOVT	632,362	602,362	474,271	128,091	411,087
CAPITAL OUTLAY	-	223,125	111,127	111,998	48,586
TRANSFERS TO OTHER FUNDS	93,175	237,905	38,813	199,092	67,856
TOTAL EXPENDITURES	<u>2,463,525</u>	<u>3,600,321</u>	<u>1,959,945</u>	<u>1,640,376</u>	<u>1,495,637</u>
Fund 480 - PERMITS & INSPECTIONS FUND:					
TOTAL REVENUES	2,463,525	3,600,321	1,909,756	1,690,565	1,755,393
TOTAL EXPENDITURES	<u>2,463,525</u>	<u>3,600,321</u>	<u>1,959,945</u>	<u>1,640,376</u>	<u>1,495,637</u>
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>(50,188)</u>	<u>50,188</u>	<u>259,756</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 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
104.000	EQUITY IN POOLED CASH	153,163.22	147,610.20
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	0.00	0.00
166.900	EQUIPMENT & FURNITURE	9,542.00	9,542.00
167.900	ACCUM DEPREC - EQUIPMENT	(9,542.00)	(9,542.00)
	Total Assets	153,163.22	147,610.20
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	1,226.82	33,618.79
	Total Liabilities	1,226.82	33,618.79
*** Fund Balance ***			
274.000	NET ASSETS, INVEST IN CAPITAL	0.00	0.00
284.000	FUND BALANCE - UNASSIGNED	86,312.66	102,441.83
	Total Fund Balance	86,312.66	102,441.83
	Beginning Fund Balance	86,312.66	102,441.83
	Net of Revenues VS Expenditures	65,623.74	11,549.58
	Ending Fund Balance	151,936.40	113,991.41
	Total Liabilities And Fund Balance	153,163.22	147,610.20

Required Supplementary Information
City of DeLand, Florida
Fund 500 - HEALTH INSUR COST CONTAINMENT

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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 500 - HEALTH INSUR COST CONTAINMENT					
REVENUES					
CHARGES FOR GOVT SERVICES	560,670	560,670	420,503	140,168	447,739
INTEREST REVENUES	-	-	222	(222)	218
USE OF RESERVES	50,000	50,000	-	50,000	-
TOTAL REVENUES	<u>610,670</u>	<u>610,670</u>	<u>420,725</u>	<u>189,945</u>	<u>447,957</u>
EXPENDITURES					
OPERATING	578,465	578,465	385,022	193,443	358,179
SERVICES PROVIDED BY GEN GOVT	32,205	32,205	24,154	8,051	24,154
TOTAL EXPENDITURES	<u>610,670</u>	<u>610,670</u>	<u>409,175</u>	<u>201,495</u>	<u>382,333</u>
Fund 500 - HEALTH INSUR COST CONTAINMENT:					
TOTAL REVENUES	610,670	610,670	420,725	189,945	447,957
TOTAL EXPENDITURES	610,670	610,670	409,175	201,495	382,333
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>11,550</u>	<u>(11,550)</u>	<u>65,624</u>

Fund 510 WORK COMP SELF INS FUND

GL Number	Description	PERIOD ENDED 06/30/2021	PERIOD ENDED 06/30/2022
*** Assets ***			
101.000	CASH IN BANK	901,899.89	689,669.23
104.000	EQUITY IN POOLED CASH	980,664.19	1,195,063.98
115.100	ACCOUNTS RECEIVABLE	0.00	0.00
135.000	INTEREST & DIVIDENDS REC	1,479.14	1,381.48
151.900	INVESTMENTS - NON-CURRENT	1,036,961.92	1,174,193.88
155.000	PREPAID ITEMS	0.00	0.00
	Total Assets	2,921,005.14	3,060,308.57
*** Liabilities ***			
202.000	ACCOUNTS PAYABLE	2,878.43	0.00
205.000	CONTRACTS PAYABLE	0.00	71,521.07
229.000	OTHER CURRENT LIABILITIES	934,000.00	850,000.00
	Total Liabilities	936,878.43	921,521.07
*** Fund Balance ***			
282.000	FUND BALANCE - COMMITTED	300,000.00	300,000.00
284.000	FUND BALANCE - UNASSIGNED	1,553,400.25	1,726,641.29
	Total Fund Balance	1,853,400.25	2,026,641.29
	Beginning Fund Balance	1,853,400.25	2,026,641.29
	Net of Revenues VS Expenditures	130,726.46	112,146.21
	Ending Fund Balance	1,984,126.71	2,138,787.50
	Total Liabilities And Fund Balance	2,921,005.14	3,060,308.57

Required Supplementary Information
City of DeLand, Florida
Fund 510 - WORK COMP SELF INS 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 6/30/2022	AVAILABLE BALANCE	YTD QUARTER BALANCE 6/30/2021
Fund 510 - WORK COMP SELF INS FUND					
REVENUES					
CHARGES FOR GOVT SERVICES	815,167	815,167	611,375	203,792	595,699
INTEREST REVENUES	-	-	7,271	(7,271)	6,278
MISCELLANEOUS REVENUES	-	-	51,136	(51,136)	(7,320)
TOTAL REVENUES	<u>815,167</u>	<u>815,167</u>	<u>669,782</u>	<u>145,385</u>	<u>594,657</u>
EXPENDITURES					
PERSONNEL	671,432	671,432	478,519	192,913	388,883
OPERATING	79,735	79,735	31,117	48,618	27,048
SERVICES PROVIDED BY GEN GOVT	64,000	64,000	48,000	16,000	48,000
TOTAL EXPENDITURES	<u>815,167</u>	<u>815,167</u>	<u>557,636</u>	<u>257,531</u>	<u>463,930</u>
Fund 510 - WORK COMP SELF INS FUND:					
TOTAL REVENUES	815,167	815,167	669,782	145,385	594,657
TOTAL EXPENDITURES	815,167	815,167	557,636	257,531	463,930
NET OF REVENUES & EXPENDITURES	<u>-</u>	<u>-</u>	<u>112,146</u>	<u>(112,146)</u>	<u>130,726</u>

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