



TODD HARMS
Fire Chief

Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200 • Mather, California 95655 • Phone (916) 859-4305 • Fax (916) 859-3715

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING

THURSDAY, JANUARY 28, 2021 – 5:00 PM

Held Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 916 6702 8031 #

Password: 266 980 527 #

COMMITTEE MEMBERS

Director Randy Orzalli

Director Gay Jones

Director Ted Wood

Director Cindy Saylor - Alternate

CALL TO ORDER

PUBLIC OPPORTUNITY TO DISCUSS MATTERS OF PUBLIC INTEREST WITHIN COMMITTEE'S SCOPE INCLUDING ITEMS ON OR NOT ON AGENDA

CONSENT ITEMS

The Consent Agenda is acted upon with one motion unless a committee member requests separate discussion and/or action.

Page No.

- | | | |
|-----------|--|----------|
| 1. | Action Summary Minutes | 2 |
| | Recommendation: Approve the Action Summary Minutes for meeting of October 22, 2020. | |

ACTION ITEMS

- | | | |
|-----------|--|-----------|
| 1. | Election of Officers (<i>Clerk Penilla</i>) | ** |
| | Recommendation: Elect a Chair and Vice Chair to the Finance Committee for 2021. | |

PRESENTATION ITEMS

- | | | |
|-----------|---|-----------|
| 1. | Financial Report through October 31, 2020 (<i>CFO Amanda Thomas</i>) | 3 |
| | Recommendation: Receive and file financial report. No action required. | |
| 2. | Reserve Funding Policy (<i>CFO Amanda Thomas</i>) | ** |
| | Recommendation: Receive presentation. No action required. | |

NEXT MEETING DATE: February 25, 2021

ANTICIPATED ACTION AND PRESENTATION ITEMS: Fiscal Year 20/21 Mid-Year Budget

ADJOURNMENT

Posted on January 25, 2021

Melissa Penilla, Clerk of the Board

* Under Separate Cover

** No written report



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ACTION SUMMARY MINUTES

FINANCE AND AUDIT COMMITTEE – REGULAR MEETING

THURSDAY, OCTOBER 22, 2020 – 5:00 PM

Held Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 99116919581 #

Password: 850 509 276 #

COMMITTEE MEMBERS

Director Randy Orzalli – Chair

Director Ted Wood – Vice Chair

Director Gay Jones

Director Saylor - Alternate

CALL TO ORDER

The meeting was called to order at 5:00 PM by Director Wood. Committee members present: Jones, Saylor and Wood. Committee members absent: Orzalli. Staff present: Chief Harms and Clerk Penilla.

PUBLIC COMMENT: None

CONSENT AGENDA

Action: Moved by Jones, seconded by Saylor, and carried unanimously by members present to adopt the Consent Calendar as follows:

1. **Action Summary Minutes**

Recommendation: Approve the Action Summary Minutes for meeting of August 27, 2020.

Action: Approved the Action Summary Minutes.

2. **Quarterly Investment Report from September 2020**

Recommendation: Receive and file the investment report for the 1st quarter of Fiscal Year 2020-21.

Action: Received and filed the investment report for the 1st quarter.

PRESENTATION ITEMS

1. **Financial Report through August 31, 2020** (CFO Amanda Thomas)

Recommendation: Receive and file financial report. No action required.

Action: No action taken.

2. **CalPERS Pension Plan Actuarial Valuations as of June 30, 2019**

(CFO Amanda Thomas)

Recommendation: Receive presentation. No action required.

Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:47 PM.

Director Orzalli, Chair

Melissa Penilla, Board Clerk

Sacramento Metropolitan Fire District



FINANCE COMMITTEE REPORT

FOR THE FOUR MONTHS ENDED OCTOBER 31, 2020

(UNAUDITED)

Presented by:

Amanda Thomas, CFO



CASH BALANCE
As of October 31, 2020 and 2019

| FUND NO. | NAME OF FUND | FY 2020/21 | FY 2019/20 |
|----------|--|-----------------|-----------------|
| 212A | County of Sacramento | \$ (51,815,364) | \$ (48,945,430) |
| 212A | York - Workers' Compensation Fund | 288,134 | 213,400 |
| 212A | Wells Fargo Bank | 1,245,275 | 957,793 |
| | <i>SUBTOTAL - GENERAL FUND</i> | \$ (50,281,955) | \$ (47,774,237) |
| 212D | County of Sacramento Capital Facilities Fund | 4,227,110 | 3,959,722 |
| 212D | US Bank - Lease Revenue Bonds Reserve Fund | 676,029 | 695,299 |
| 212D | Chase Financing Trust | 1,556,180 | 32,054 |
| | <i>SUBTOTAL - CAPITAL FACILITIES FUND</i> | \$ 6,459,319 | \$ 4,687,075 |
| 212E | County of Sacramento Pension Obligation Reserve Fund | 1,071,600 | 1,078,329 |
| 212E | U.S. Bank - POB Trust Fund | 7,107,215 | 4,428,269 |
| | <i>SUBTOTAL - PENSION OBLIGATION FUND</i> | \$ 8,178,815 | \$ 5,506,598 |
| 212G | County of Sacramento Grant Fund | 783,126 | 889,157 |
| 212I | County of Sacramento Impact Fees | 7,313,943 | 6,283,408 |
| 212L | County of Sacramento Leased Property Fund | 984,762 | 299,825 |
| 212M | IGT Fund | 9,493,493 | 9,792,823 |
| | <i>TOTAL CASH</i> | \$ (17,068,497) | \$ (20,315,351) |

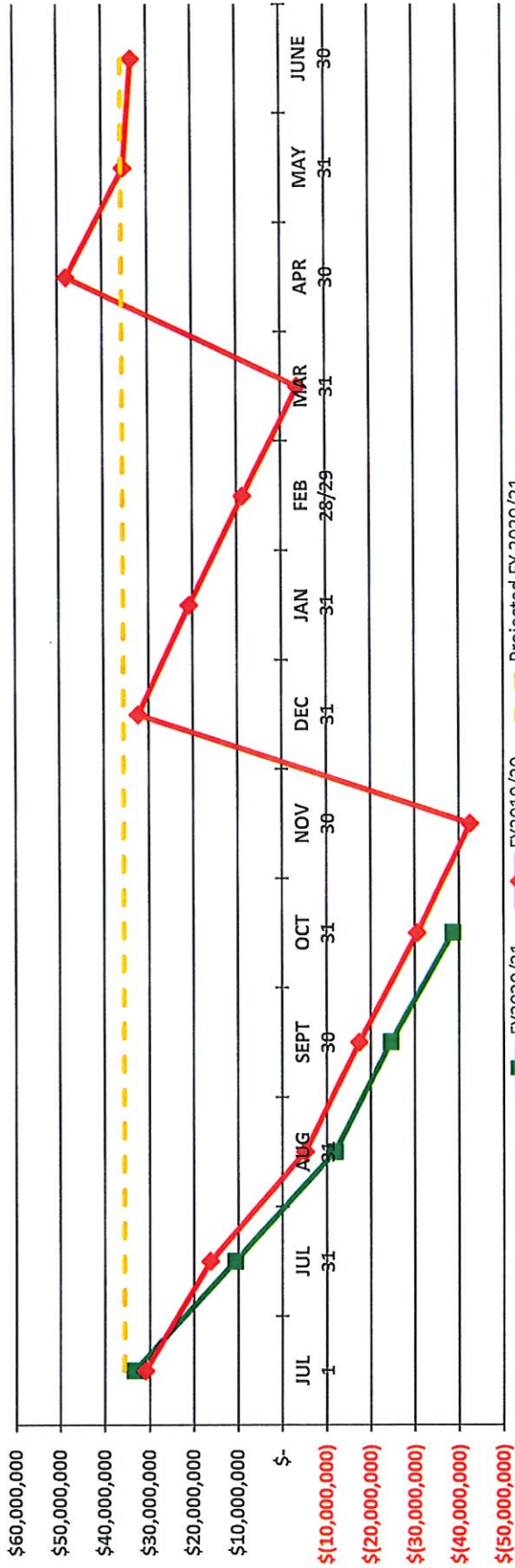


CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)
For the Four Months Ended October 31, 2020

| | |
|------------------------------------|-----------------------------|
| Beginning Balance, 7/1/2020 | \$ 49,294,936 |
| Contributions | 2,044,196 |
| Distributions | - |
| Investment Earnings | 1,663,525 |
| Admin Expense | (8,699) |
| Ending Balance, 10/31/2020 | <u>\$ 52,993,958</u> |



RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2019/20 to 2020/21



RATIO OF NET RESERVES TO TOTAL EXPENDITURES

| Period Ending | Reserves Net of WC ¹ | Net Budgeted Expenditures ² | Ratio |
|---------------------|---------------------------------|--|--------|
| 07/01/20 | \$ 33,248,163 | \$ 231,910,177 | 14.3% |
| 09/30/20 | \$ (24,646,839) | \$ 231,910,177 | -10.6% |
| 10/31/20 | \$ (38,679,682) | \$ 231,910,177 | -16.7% |
| 6/30/2021 Projected | \$ 35,468,386 | \$ 231,910,177 | 15.3% |

NOTE:
 1) Reserves are shown net of \$4,000,000 for Workers' Compensation Reserves.
 2) Budgeted expenditures are stated net of capital outlay and one-time expenditures, such as deployments.



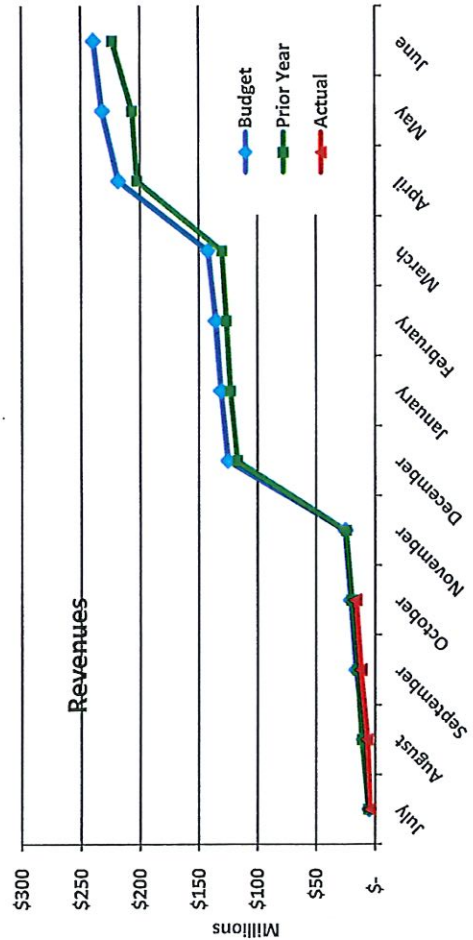
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

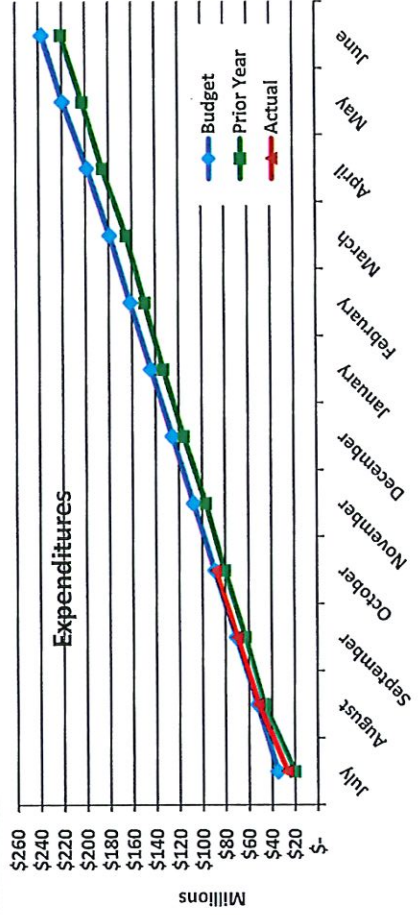
| FISCAL YEAR 2020/21 | | | | |
|-------------------------------------|-----------------------|----------------------|-------------------|--|
| REVENUE BY OBJECT | FINAL BUDGET | Y-T-D REVENUE | % OF BUDGET REC'D | |
| 9100 ALL TAXES | \$ 165,773,000 | 3,287 | 0.00% | |
| 9300 FINES | 15,750 | 1,007 | 6.39% | |
| 9400 USE OF MONEY/PROPERTY | 15,000 | (3,575) | -23.83% | |
| 9500 OTHER GOVERNMENTAL AGENCIES | 4,051,000 | 2,770 | 0.07% | |
| 9600 OTHER CHARGES FOR SERVICES | 14,058,651 | 1,889,057 | 13.44% | |
| 9669 MEDIC COST RECOVERY* | 44,140,000 | 13,385,073 | 30.32% | |
| 9700 OTHER REVENUES | 929,701 | 6,651 | 0.72% | |
| TOTAL REVENUE: | 228,983,103 | 15,284,270 | 6.67% | |
| 9862 PROCEEDS FROM SALE OF PROPERTY | - | - | - | |
| 9870 OTHER FUNDING SOURCES | 1,100,000 | 736,090 | 66.92% | |
| 5900 TRANSFER FROM OTHER FUNDS | 9,220,000 | - | 0.00% | |
| TOTAL REVENUE & SOURCES: | \$ 239,303,102 | \$ 16,020,360 | 6.69% | |

*Includes GEINT



| FISCAL YEAR 2020/21 | | | | |
|---|-----------------------|----------------------|-------------------|--|
| EXPENDITURES BY OBJECT | FINAL BUDGET | Y-T-D EXPENDITURES | % OF BUDGET EXP'D | |
| 1100 EMPLOYEE WAGES | \$ 104,706,410 | \$ 36,189,251 | 34.56% | |
| 1200 EMPLOYEE BENEFITS | 90,240,318 | 33,860,548 | 37.52% | |
| TOTAL LABOR COSTS: | 194,946,728 | 70,049,799 | 35.93% | |
| 2000 SERVICES & SUPPLIES | 30,786,019 | 10,507,561 | 34.13% | |
| 3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS | 3,653,000 | 93,014 | 2.55% | |
| 3200 PRINCIPAL AND INTEREST | 585,799 | 270,945 | 46.25% | |
| TOTAL ASSESSMENTS & CONTRIBUTIONS | 4,238,799 | 363,959 | 8.59% | |
| 5000 TRANSFER TO OTHER FUNDS | 7,111,334 | 7,026,886 | 98.81% | |
| TOTAL EXPENDITURES: | \$ 237,082,880 | \$ 87,948,205 | 37.10% | |

EXCESS OF REVENUE OVER EXPENDITURES \$ 2,220,223 \$ (71,927,845)





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Four Months Ended October 31, 2020 and 2019

4 MONTHS / 33.3% OF FISCAL YEAR

| REVENUE BY OBJECT | | FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | | |
|-------------------------------------|-----------------------|---|----------------|--|--|
| REVENUE BY OBJECT | CURRENT Y-T-D REVENUE | PRIOR Y-T-D REVENUE | VARIANCE | | |
| 9100 ALL TAXES | \$ 3,287 | \$ 3,260 | 0.83% | | |
| 9300 FINES | 1,007 | 10,329 | -90.25% | | |
| 9400 USE OF MONEY/PROPERTY | (3,575) | (3,115) | 14.77% | | |
| 9500 OTHER GOVERNMENTAL AGENCIES | 2,770 | - | - | | |
| 9600 OTHER CHARGES FOR SERVICES | 1,889,057 | 2,560,760 | -26.23% | | |
| 9669 MEDIC COST RECOVERY | 13,385,073 | 15,837,443 | -15.48% | | |
| 9700 OTHER REVENUES | 6,651 | 847,559 | -99.22% | | |
| TOTAL REVENUE: | 15,284,270 | 19,256,236 | -20.63% | | |
| 9862 PROCEEDS FROM SALE OF PROPERTY | - | (209) | -100.00% | | |
| 9880 OTHER FUNDING SOURCES | 736,090 | - | - | | |
| 5900 TRANSFER FROM OTHER FUNDS | - | - | - | | |
| TOTAL REVENUE & SOURCES: | \$ 16,020,360 | \$ 19,256,027 | -16.80% | | |

| EXPENDITURES BY OBJECT | | FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | | |
|---|----------------------------|---|----------------|--|--|
| EXPENDITURES BY OBJECT | CURRENT Y-T-D EXPENDITURES | PRIOR Y-T-D EXPENDITURES | VARIANCE | | |
| 1100 EMPLOYEE WAGES | \$ 36,189,251 | \$ 32,956,872 | 9.81% | | |
| 1200 EMPLOYEE BENEFITS | 33,860,548 | 29,721,643 | 13.93% | | |
| TOTAL LABOR COSTS: | 70,049,799 | 62,678,515 | 11.76% | | |
| 2000 SERVICES & SUPPLIES | 10,507,561 | 10,254,877 | 2.46% | | |
| 3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS | 93,014 | 427,366 | -78.24% | | |
| 3200 PRINCIPAL AND INTEREST | 270,945 | 372,776 | -27.32% | | |
| TOTAL ASSESSMENTS & CONTRIBUTIONS | 363,959 | 800,142 | -54.51% | | |
| 5900 TRANSFER TO OTHER FUNDS | 7,026,886 | 6,893,865 | 1.93% | | |
| TOTAL EXPENDITURES: | \$ 87,948,205 | \$ 80,627,399 | 9.08% | | |

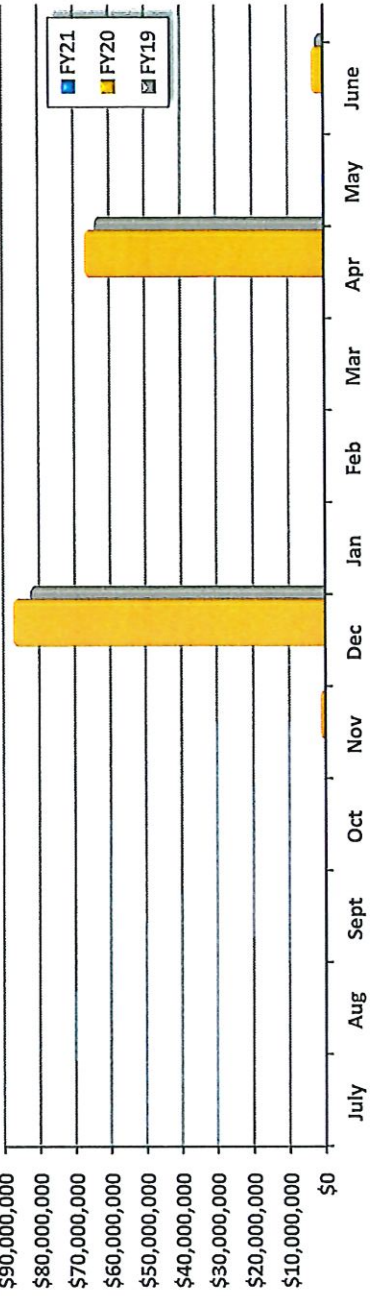
| | | |
|--|------------------------|------------------------|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ (71,927,845) | \$ (61,371,372) |
|--|------------------------|------------------------|



PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Four Months Ended October 31, 2020 and 2019

4 MONTHS / 33.3% OF FISCAL YEAR

| | FISCAL YEAR 2019/20 | | | FISCAL YEAR 2020/21 | | | | |
|-----------------------|---------------------|---------------------|----------------------|---------------------|----------------|---------------------|----------------------|----------------|
| | Projected | Received this month | Y-T-D Total Received | % of Actual | Projected | Received this month | Y-T-D Total Received | % of Projected |
| BUDGETED | \$ 157,987,583 | | | | \$ 165,773,000 | | | |
| July | | - | - | 0.00% | | - | - | 0.00% |
| August | | \$ 2,352 | 2,352 | 0.00% | | \$ 2,329 | 2,329 | 0.00% |
| September | | 34 | 2,386 | 0.00% | | 12 | 2,341 | 0.00% |
| October | | 874 | 3,260 | 0.00% | | 946 | 3,287 | 0.00% |
| November | | 1,233,956 | 1,237,216 | 0.78% | | | | |
| December | | 87,412,119 | 88,649,335 | 55.78% | | | | |
| January | | (1,000) | 88,648,335 | 55.78% | | | | |
| February | | 2,858 | 88,651,193 | 55.78% | | | | |
| March | | 6,840 | 88,658,033 | 55.78% | | | | |
| April | | 66,894,014 | 155,552,047 | 97.87% | | | | |
| May | | 30,898 | 155,582,945 | 97.89% | | | | |
| June | | 3,349,376 | 158,932,321 | 100.00% | | | | |
| Accrual | | 1 | 158,932,322 | 100.00% | | | | |
| TOTAL REVENUES | | \$ 158,932,322 | | | | \$ 3,287 | | 0.00% |



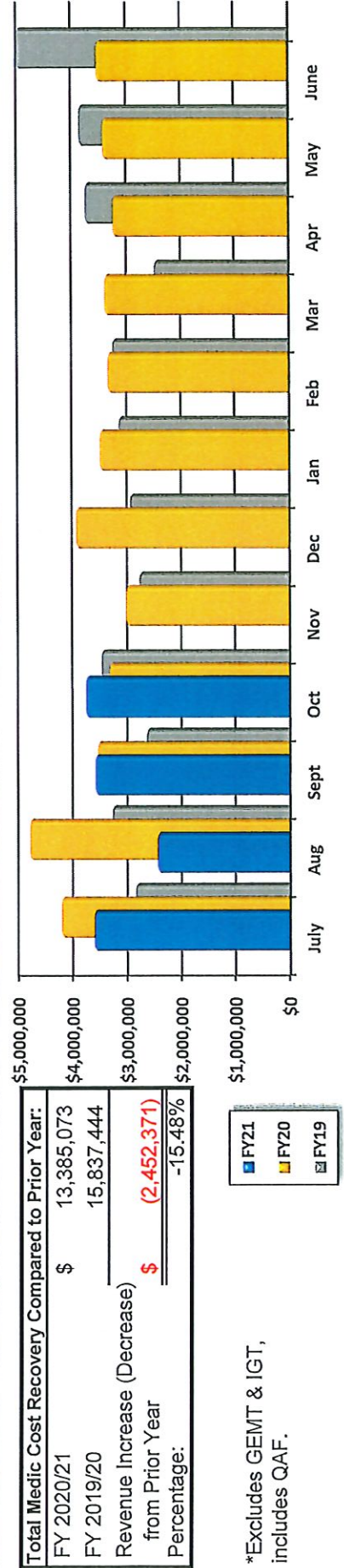
| | |
|---|----------|
| Total Property Taxes Compared to Prior Year: | |
| FY 2020/21 | \$ 3,287 |
| FY 2019/20 | 3,260 |
| Revenue Increase (Decrease) from Prior Year | \$ 27 |
| Percentage: | 0.83% |



MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Four Months Ended October 31, 2020 and 2019

4 MONTHS / 33.3% OF FISCAL YEAR

| | FISCAL YEAR 2019/20 | | | FISCAL YEAR 2020/21 | | | | |
|----------------------------------|---------------------|---------------|----------------------|---------------------|-----------------|---------------|----------------------|----------------|
| | Projected | Monthly Fees | Y-T-D Total Received | % of Actual | Projected | Monthly Fees | Y-T-D Total Received | % of Projected |
| BUDGETED | \$ 41,178,241* | | | | \$ 43,140,000 * | | | |
| July | | \$ 4,202,502 | \$ 4,202,502 | 10.53% | | \$ 3,607,886 | \$ 3,607,886 | 8.36% |
| August | | 4,781,122 | 8,983,624 | 22.51% | | 2,444,249 | 6,052,135 | 14.03% |
| September | | 3,536,563 | 12,520,187 | 31.36% | | 3,584,025 | 9,636,160 | 22.34% |
| October | | 3,317,257 | 15,837,444 | 39.67% | | 3,748,913 | 13,385,073 | 31.03% |
| November | | 3,020,466 | 18,857,910 | 47.24% | | | | |
| December | | 3,920,331 | 22,778,241 | 57.06% | | | | |
| January | | 3,484,111 | 26,262,352 | 65.79% | | | | |
| February | | 3,338,708 | 29,601,060 | 74.15% | | | | |
| March | | 3,390,607 | 32,991,667 | 82.65% | | | | |
| April | | 3,236,181 | 36,227,848 | 90.75% | | | | |
| May | | 3,416,724 | 39,644,572 | 99.31% | | | | |
| June | | 3,531,513 | 43,176,085 | 108.16% | | | | |
| Net Accrual/Reversal | | (3,257,784) | 39,918,301 | 100.00% | | | | |
| TOTAL MEDIC COST RECOVERY | | \$ 39,918,301 | | | | \$ 13,385,073 | | 31.03% |



*Excludes GEMT & IGT, includes QAF.

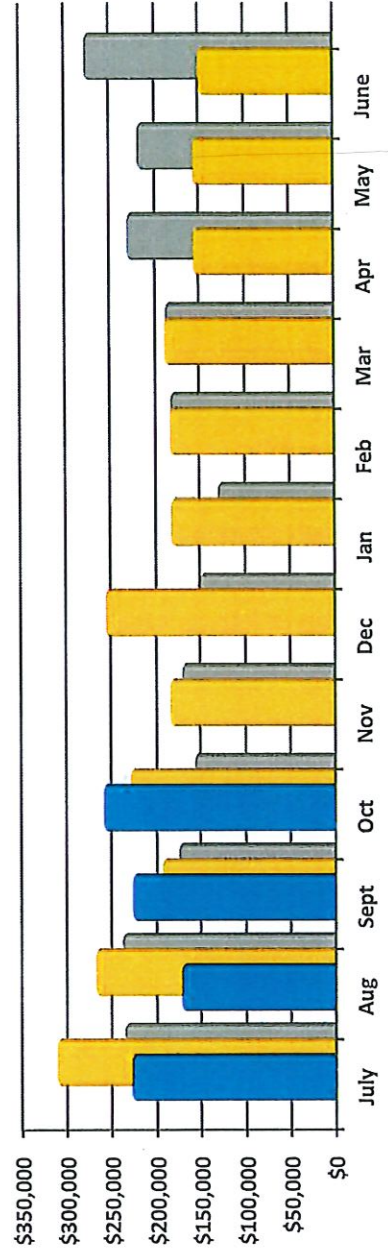


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Four Months Ended October 31, 2020 and 2019

4 MONTHS / 33.3% OF FISCAL YEAR

| | FISCAL YEAR 2019/20 | | | FISCAL YEAR 2020/21 | | | | |
|----------------------------|---------------------|--------------|----------------------|---------------------|--------------|--------------|----------------------|----------------|
| | Projected | Monthly Fees | Y-T-D Total Received | % of Actual | Projected | Monthly Fees | Y-T-D Total Received | % of Projected |
| BUDGETED | \$ 2,111,750 | | | | \$ 2,101,750 | | | |
| July | | \$ 310,930 | \$ 310,930 | 12.98% | | \$ 227,678 | \$ 227,678 | 10.83% |
| August | | 267,269 | 578,199 | 24.14% | | 172,497 | 400,175 | 19.04% |
| September | | 193,939 | 772,138 | 32.23% | | 226,309 | 626,484 | 29.81% |
| October | | 228,339 | 1,000,477 | 41.76% | | 258,520 | 885,004 | 42.11% |
| November | | 184,373 | 1,184,850 | 49.46% | | | | |
| December | | 255,403 | 1,440,253 | 60.12% | | | | |
| January | | 182,550 | 1,622,803 | 67.74% | | | | |
| February | | 183,306 | 1,806,109 | 75.40% | | | | |
| March | | 189,321 | 1,995,430 | 83.30% | | | | |
| April | | 155,740 | 2,151,170 | 89.80% | | | | |
| May | | 155,920 | 2,307,090 | 96.31% | | | | |
| June | | 149,510 | 2,456,600 | 102.55% | | | | |
| Net Accrual/Reversal | | (61,076) | 2,395,524 | 100.00% | | | | |
| TOTAL CRRD REVENUES | | \$ 2,395,524 | | | | \$ 885,004 | | 42.11% |

| | |
|--|--------------|
| Total CRRD Revenues Compared to Prior Year: | |
| FY 2020/21 | \$ 885,004 |
| FY 2019/20 | 1,000,477 |
| Revenue Increase (Decrease) from Prior Year | \$ (115,473) |
| Percentage: | -11.54% |

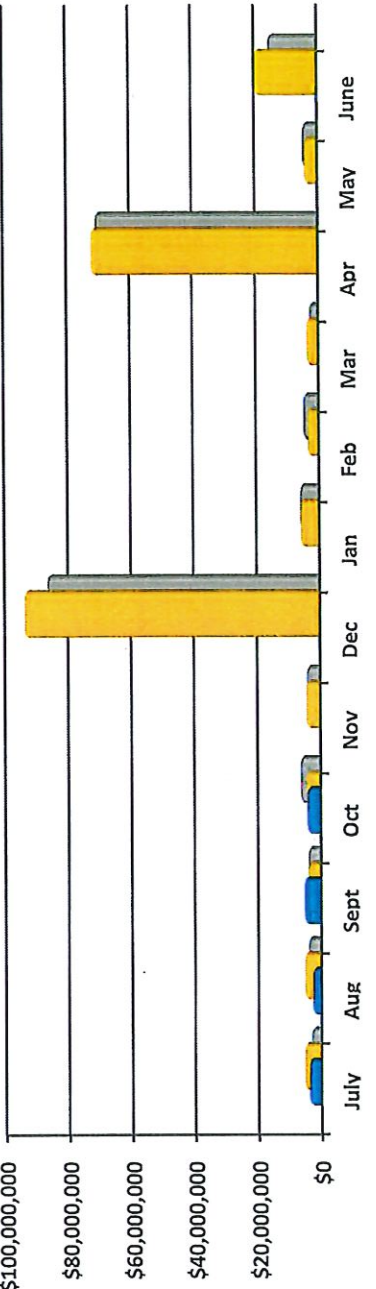




TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Four Months Ended October 31, 2020 and 2019

4 MONTHS / 33.3% OF FISCAL YEAR

| | FISCAL YEAR 2019/20 | | | FISCAL YEAR 2020/21 | | | | |
|----------------------|---------------------|-----------------|----------------------|---------------------|----------------|-----------------|----------------------|----------------|
| | Projected | Monthly Revenue | Y-T-D Total Received | % of Actual | Projected | Monthly Revenue | Y-T-D Total Received | % of Projected |
| BUDGETED | \$ 224,474,586 | | | | \$ 239,303,102 | | | |
| July | | \$ 5,398,404 | \$ 5,398,404 | 2.42% | | \$ 3,858,209 | \$ 3,858,209 | 1.61% |
| August | | 5,286,645 | 10,685,049 | 4.78% | | 2,621,794 | 6,480,003 | 2.71% |
| September | | 4,047,872 | 14,732,921 | 6.60% | | 5,230,730 | 11,710,733 | 4.89% |
| October | | 4,523,106 | 19,256,027 | 8.62% | | 4,309,627 | 16,020,360 | 6.69% |
| November | | 4,439,432 | 23,695,459 | 10.61% | | | | |
| December | | 93,573,919 | 117,269,377 | 52.51% | | | | |
| January | | 5,942,390 | 123,211,767 | 55.17% | | | | |
| February | | 3,560,900 | 126,772,667 | 56.76% | | | | |
| March | | 3,653,376 | 130,426,043 | 58.40% | | | | |
| April | | 72,023,515 | 202,449,558 | 90.64% | | | | |
| May | | 4,076,255 | 206,525,813 | 92.47% | | | | |
| June (100% of year) | | 19,834,897 | 226,360,710 | 101.35% | | | | |
| Net Accrual/Reversal | | (3,013,875) | 223,346,835 | 100.00% | | | | |
| TOTAL REVENUE | | \$ 223,346,835 | | | | \$ 16,020,360 | | 6.69% |



| | |
|--|----------------|
| Total Revenue Compared to Prior Year: | |
| FY 2020/21 | \$ 16,020,360 |
| FY 2019/20 | 19,256,027 |
| Revenue Increase (Decrease) from Prior Year | \$ (3,235,667) |
| Percentage: | -16.80% |





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

| FISCAL YEAR 2020/21 | | | | |
|---|----------------------|---------------------|----------------------|--|
| REVENUE BY OBJECT | FINAL BUDGET | Y-T-D REVENUE | % OF BUDGET RECEIVED | |
| 9410 INTEREST INCOME | \$ - | \$ 596 | - | |
| 9569 OTHER GOVERNMENTAL AGENCIES | - | - | - | |
| 9862 PROCEEDS FROM SALE OF PROPERTY | - | 35,282 | - | |
| 9870 OTHER FUNDING SOURCES-FINANCING | 3,985,000 | - | 0.00% | |
| TOTAL REVENUE | 3,985,000 | 35,878 | 0.90% | |
| 5900 TRANSFER FROM OTHER FUNDS | 7,076,581 | 7,026,886 | 99.30% | |
| TOTAL TRANSFER IN | 7,076,581 | 7,026,886 | 99.30% | |
| TOTAL REVENUE, SOURCES & TRANSFERS IN: | \$ 11,061,581 | \$ 7,062,764 | 63.85% | |

| FISCAL YEAR 2020/21 | | | | |
|-----------------------------|----------------------|---------------------|--------------------|--|
| EXPENDITURES BY OBJECT | FINAL BUDGET | Y-T-D EXPENDITURES | % OF BUDGET EXPD'D | |
| 2000 SERVICES & SUPPLIES | \$ - | \$ - | - | |
| 3200 PRINCIPAL & INTEREST | 6,524,156 | 2,663,422 | 40.82% | |
| 4101 LAND ACQUISITION | - | - | - | |
| 4201 STRUCTURES | 67,000 | - | 0.00% | |
| 4202 NON-STRUCTURE | 153,000 | - | 0.00% | |
| 4300 VEHICLES & EQUIPMENT | 5,646,161 | 1,590,424 | 28.17% | |
| 4400 COMPUTER SOFTWARE | - | 324 | - | |
| TOTAL CAPITAL OUTLAY | 5,866,161 | 1,590,748 | 27.12% | |
| TOTAL EXPENDITURES: | \$ 12,390,317 | \$ 4,254,170 | 34.33% | |

| | | |
|--|-----------------------|---------------------|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ (1,328,736) | \$ 2,808,594 |
|--|-----------------------|---------------------|



REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | |
|---|-----------------------|---|----------------|
| REVENUE BY OBJECT | CURRENT Y-T-D REVENUE | PRIOR Y-T-D REVENUE | VARIANCE |
| 9410 INTEREST INCOME | \$ 596 | \$ 23,776 | -97.49% |
| 9569 OTHER GOVERNMENTAL AGENCIES | - | - | - |
| 9862 PROCEEDS FROM SALE OF PROPERTY | 35,282 | 66,951 | -47.30% |
| 9870 OTHER FUNDING SOURCES-DEBT PROCEEDS | - | - | - |
| TOTAL REVENUE | 35,878 | 90,727 | -60.45% |
| 5900 TRANSFER FROM OTHER FUNDS | 7,026,886 | 6,804,912 | 3.26% |
| TOTAL REVENUE, SOURCES & TRANSFERS IN: | \$ 7,062,764 | \$ 6,895,639 | 2.42% |

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | |
|---|----------------------------|---|----------------|
| EXPENDITURES BY OBJECT | CURRENT Y-T-D EXPENDITURES | PRIOR Y-T-D EXPENDITURES | VARIANCE |
| 2000 SERVICES & SUPPLIES | \$ - | \$ - | - |
| 3200 PRINCIPAL & INTEREST | 2,663,422 | 2,217,502 | 20.11% |
| 4101 LAND ACQUISITION | - | - | - |
| 4201 STRUCTURES | - | - | - |
| 4202 NON-STRUCTURE | - | 30,141 | -100.00% |
| 4300 VEHICLES & EQUIPMENT | 1,590,424 | 3,173,006 | -49.88% |
| 4400 COMPUTER SOFTWARE | 324 | 390,328 | -99.92% |
| TOTAL CAPITAL OUTLAY | 1,590,748 | 3,593,475 | -55.73% |
| TOTAL EXPENDITURES & FUND TRANSFERS OUT: | \$ 4,254,170 | \$ 5,810,977 | -26.79% |

| | | |
|--|---------------------|---------------------|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ 2,808,594 | \$ 1,084,662 |
|--|---------------------|---------------------|



REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

| FISCAL YEAR 2020/21 | | | |
|-------------------------------------|---------------------|-------------------|----------------------|
| REVENUE BY OBJECT | FINAL BUDGET | Y-T-D REVENUE | % OF BUDGET RECEIVED |
| 9410 INTEREST INCOME | \$ - | 190 | - |
| 9429 BUILDING RENTAL | 1,110,029 | 378,937 | 34.14% |
| 9710 OTHER REVENUES | - | 44 | - |
| TOTAL REVENUE: | 1,110,029 | 379,127 | 34.15% |
| 5900 TRANSFER FROM OTHER FUNDS | - | - | - |
| TOTAL REVENUE & SOURCES: | \$ 1,110,029 | \$ 379,171 | 34.16% |

| FISCAL YEAR 2020/21 | | | |
|-------------------------------|-------------------|--------------------|-------------------|
| EXPENDITURES BY OBJECT | FINAL BUDGET | Y-T-D EXPENDITURES | % OF BUDGET EXP'D |
| 2000 SERVICES & SUPPLIES | \$ 373,739 | \$ 77,556 | 20.75% |
| 3200 PRINCIPAL AND INTEREST | 296,332 | - | 0.00% |
| 4101 LAND ACQUISITION | - | - | - |
| 4201 STRUCTURES | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - |
| 5000 TRANSFERS TO OTHER FUNDS | - | - | - |
| TOTAL EXPENDITURES: | \$ 670,071 | \$ 77,556 | 11.57% |

| | | |
|--|-------------------|-------------------|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ 439,958 | \$ 301,615 |
|--|-------------------|-------------------|



REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Four Months Ended October 31, 2020 and 2019

4 MONTHS / 33.3% OF FISCAL YEAR

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | | | |
|---|-----------------------|---------------------|--------------|--|
| REVENUE BY OBJECT | CURRENT Y-T-D REVENUE | PRIOR Y-T-D REVENUE | VARIANCE | |
| 9410 INTEREST INCOME | \$ 190 | 47 | 304.26% | |
| 9429 BUILDING RENTAL | 378,937 | 357,201 | 6.09% | |
| 9710 OTHER REVENUES | 44 | 111 | -60.36% | |
| TOTAL REVENUE: | 379,171 | 357,359 | 6.10% | |
| 5900 TRANSFER FROM OTHER FUNDS | - | - | - | |
| TOTAL TRANSFER IN | - | - | - | |
| TOTAL REVENUE & SOURCES: | \$ 379,171 | \$ 357,359 | 6.10% | |

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | | | |
|---|----------------------------|--------------------------|----------------|--|
| EXPENDITURES BY OBJECT | CURRENT Y-T-D EXPENDITURES | PRIOR Y-T-D EXPENDITURES | VARIANCE | |
| 2000 SERVICES AND SUPPLIES: | \$ 77,556 | \$ 93,543 | -17.09% | |
| 3200 PRINCIPAL AND INTEREST | - | 95,647 | -100.00% | |
| 4000 CAPITAL OUTLAY | - | - | - | |
| 5000 TRANSFERS TO OTHER FUNDS | - | - | - | |
| TOTAL EXPENDITURES & EQUIPMENT: | \$ 77,556 | \$ 189,190 | -59.01% | |

| | | |
|--|-------------------|-------------------|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ 301,615 | \$ 168,169 |
|--|-------------------|-------------------|



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

| REVENUE BY OBJECT | | FISCAL YEAR 2020/21 | | | FISCAL YEAR 2020/21 | | | |
|-------------------|-------------------------------------|---------------------|---------------|----------------------|--|-------------------|--------------------|--------------------|
| | | FINAL BUDGET | Y-T-D REVENUE | % OF BUDGET RECEIVED | EXPENDITURES BY OBJECT | FINAL BUDGET | Y-T-D EXPENDITURES | % OF BUDGET EXPD'D |
| 9410 | INTEREST INCOME | \$ - | \$ 186 | - | 1100 EMPLOYEE WAGES | \$ 203,143 | \$ - | 0.00% |
| 9531 | AID/OTHER LOCAL GOV'T AGENCY | 599,016 | - | 0.00% | 1200 EMPLOYEE BENEFITS | - | - | - |
| | TOTAL REVENUE: | 599,016 | 186 | 0.03% | TOTAL LABOR COSTS | 203,143 | - | 0.00% |
| | | | | | 2036 EDUCATION/TRAINING SUPPLIES | 13,030 | - | 0.00% |
| | | | | | 2314 SAFETY CLOTHING AND SUPPLIES | 60,192 | 33,233 | 55.21% |
| | | | | | 2591 OTHER PROFESSIONAL SERVICES | 81,000 | - | 0.00% |
| | | | | | 4303 CAPITAL OUTLAY | 180,295 | - | 0.00% |
| | TOTAL REVENUE & SOURCES: | \$ 633,769 | \$ 186 | 0.03% | TOTAL EXPENDITURES & EQUIPMENT: | \$ 633,769 | \$ 33,233 | 5.24% |

REIMBURSEMENTS OVER (UNDER) EXPENDITURES \$ - \$ **(33,047)**



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Four Months Ended October 31, 2020 and 2019

4 MONTHS / 33.3% OF FISCAL YEAR

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/20 | | FISCAL YEAR COMPARISON 2020/21 vs. 2019/20 | | FISCAL YEAR COMPARISON 2020/21 vs. 2019/20 | | | |
|--|-----------------------|--|----------|--|----------------------------|--------------------------|----------|
| REVENUE BY OBJECT | CURRENT Y-T-D REVENUE | PRIOR Y-T-D REVENUE | VARIANCE | EXPENDITURES BY OBJECT | CURRENT Y-T-D EXPENDITURES | PRIOR Y-T-D EXPENDITURES | VARIANCE |
| 9410 INTEREST INCOME | \$ 186 | \$ 386 | -51.81% | 1000 EMPLOYEE WAGES | \$ - | \$ - | - |
| 9531 AID/OTHER LOCAL GOV'T AGENCY | - | 3,460,806 | -100.00% | 1200 EMPLOYEE BENEFITS | - | - | - |
| 9569 STATE AID & MISC. OTHER PROGRAMS | - | - | - | TOTAL LABOR COSTS | - | - | - |
| TOTAL REVENUE: | 186 | 3,461,192 | -99.99% | 2232 FIRE EQUIP SUPPLY | - | 425,786 | -100.00% |
| 5900 TRANSFER FROM OTHER FUNDS | - | 88,953 | -100.00% | 2314 SAFETY CLOTHING AND SUPPLIES | 33,233 | - | - |
| TOTAL TRANSFER IN | - | - | - | TOTAL SERVICES AND SUPPLIES: | 33,233 | 425,786 | -92.19% |
| TOTAL REVENUE & SOURCES: | \$ 186 | \$ 3,550,145 | -99.99% | 3420 REIMB EXP FROM OTHER AGENCIES | - | 2,250,237 | -100.00% |
| | | | | 4303 EQUIPMENT | - | 1,821,831 | -100.00% |
| | | | | 5000 TRANSFER TO OTHER FUNDS | - | - | - |
| | | | | TOTAL EXPENDITURES & EQUIPMENT: | \$ 33,233 | \$ 4,497,854 | -99.26% |

| | | |
|--|-------------|--------------|
| REIMBURSEMENTS OVER (UNDER) EXPENDITURES | \$ (33,047) | \$ (947,709) |
|--|-------------|--------------|



REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I
For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

| REVENUE BY OBJECT | | FISCAL YEAR 2020/21 | Y-T-D REVENUE | % OF BUDGET RECEIVED |
|---|--|---------------------|-------------------|----------------------|
| | | FINAL BUDGET | | |
| 9410 INTEREST INCOME | | \$ - | 1,791 | - |
| 9657 IMPACT FEES | | 1,300,000 | 573,607 | 44.12% |
| TOTAL REVENUE | | 1,300,000 | 575,398 | 44.26% |
| 5900 TRANSFER FROM OTHER FUNDS | | - | - | - |
| TOTAL TRANSFER IN | | - | - | - |
| TOTAL REVENUE, SOURCES & TRANSFERS IN: | | \$ 1,300,000 | \$ 575,398 | 44.26% |

| EXPENDITURES BY OBJECT | | FISCAL YEAR 2020/21 | Y-T-D EXPENDITURES | % OF BUDGET EXP'D |
|---|--|---------------------|--------------------|-------------------|
| | | FINAL BUDGET | | |
| 2000 SERVICES & SUPPLIES | | \$ 70,000 | \$ 21,780 | 31.11% |
| TOTAL SERVICES & SUPPLIES | | 70,000 | 21,780 | 31.11% |
| 4101 LAND ACQUISITION | | - | - | - |
| 4201 STRUCTURES | | 7,000,000 | 177,441 | 2.53% |
| 4300 VEHICLES & EQUIPMENT | | - | - | - |
| TOTAL CAPITAL ASSETS | | 7,000,000 | 177,441 | 2.53% |
| TOTAL EXPENDITURES: | | 7,070,000 | 199,221 | 2.82% |
| 5000 TRANSFERS TO OTHER FUNDS | | - | - | - |
| TOTAL EXPENDITURES & FUND TRANSFERS OUT: | | \$ 7,070,000 | \$ 199,221 | 2.82% |

| | | |
|--|-----------------------|-------------------|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ (5,770,000) | \$ 376,177 |
|--|-----------------------|-------------------|



REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | | | |
|---|-----------------------|---------------------|---------------|--|
| REVENUE BY OBJECT | CURRENT Y-T-D REVENUE | PRIOR Y-T-D REVENUE | VARIANCE | |
| 9410 INTEREST INCOME | \$ 1,791 | \$ 1,422 | 25.95% | |
| 9657 IMPACT FEES | 573,607 | 513,252 | 11.76% | |
| TOTAL REVENUE | 575,398 | 514,674 | 11.80% | |
| 5900 TRANSFER FROM OTHER FUNDS | - | - | - | |
| TOTAL REVENUE, SOURCES & TRANSFERS IN: | \$ 575,398 | \$ 514,674 | 11.80% | |

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | | | |
|---|----------------------------|--------------------------|-----------------|--|
| EXPENDITURES BY OBJECT | CURRENT Y-T-D EXPENDITURES | PRIOR Y-T-D EXPENDITURES | VARIANCE | |
| 2000 SERVICES & SUPPLIES | \$ 21,780 | \$ 19,148 | 13.75% | |
| TOTAL SERVICES & SUPPLIES | 21,780 | 19,148 | 13.75% | |
| 4101 LAND ACQUISITION | - | - | - | |
| 4201 STRUCTURES | 177,441 | 15,914 | 1015.00% | |
| 4300 VEHICLES & EQUIPMENT | - | - | - | |
| TOTAL CAPITAL OUTLAY | 177,441 | 15,914 | 1015.00% | |
| 5000 TRANSFERS TO OTHER FUNDS | - | - | - | |
| TOTAL EXPENDITURES & FUND TRANSFERS OUT: | \$ 199,221 | \$ 35,062 | 468.20% | |

| | | |
|--|-------------------|-------------------|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ 376,177 | \$ 479,612 |
|--|-------------------|-------------------|



REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

| FISCAL YEAR 2020/21 | | | | |
|--|---------------|---------------|----------------------|--|
| REVENUE BY OBJECT | FINAL BUDGET | Y-T-D REVENUE | % OF BUDGET RECEIVED | |
| 9669 MEDIC COST RECOVERY | \$ 15,400,000 | \$ - | 0.00% | |
| 9410 INTEREST INCOME | - | - | - | |
| TOTAL REVENUE | 15,400,000 | - | 0.00% | |
| 5900 TRANSFER FROM OTHER FUNDS | - | - | - | |
| TOTAL TRANSFER IN | - | - | - | |
| TOTAL REVENUE, SOURCES & TRANSFERS IN: | \$ 15,400,000 | - | 0.00% | |

| FISCAL YEAR 2020/21 | | | | |
|--|---------------|--------------------|-------------------|--|
| EXPENDITURES BY OBJECT | FINAL BUDGET | Y-T-D EXPENDITURES | % OF BUDGET EXP'D | |
| 2000 SERVICES & SUPPLIES | \$ 6,600,000 | \$ - | 0.00% | |
| TOTAL EXPENDITURES: | 6,600,000 | - | 0.00% | |
| 5000 TRANSFER TO OTHER FUNDS | 9,220,000 | - | 0.00% | |
| TOTAL EXPENDITURES & FUND TRANSFERS OUT: | \$ 15,820,000 | \$ - | 0.00% | |

| | | |
|-------------------------------------|--------------|------|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ (420,000) | \$ - |
|-------------------------------------|--------------|------|



REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Four Months Ended October 31, 2020

4 MONTHS / 33.3% OF FISCAL YEAR

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | | | |
|---|-----------------------|---------------------|----------|--|
| REVENUE BY OBJECT | CURRENT Y-T-D REVENUE | PRIOR Y-T-D REVENUE | VARIANCE | |
| 9669 MEDIC COST RECOVERY | \$ - | \$ - | - | |
| 9410 INTEREST INCOME | - | - | - | |
| TOTAL REVENUE | | | | |
| 5900 TRANSFER FROM OTHER FUNDS | - | - | - | |
| TOTAL REVENUE, SOURCES & TRANSFERS IN: | | | | |

| FISCAL YEAR COMPARISON 2020/21 vs. 2019/120 | | | | |
|---|----------------------------|--------------------------|----------|--|
| EXPENDITURES BY OBJECT | CURRENT Y-T-D EXPENDITURES | PRIOR Y-T-D EXPENDITURES | VARIANCE | |
| 2000 SERVICES & SUPPLIES | \$ - | \$ - | - | |
| TOTAL EXPENDITURES: | | | | |
| 5000 TRANSFER TO OTHER FUNDS | - | - | - | |
| TOTAL EXPENDITURES & FUND TRANSFERS OUT: | \$ - | \$ - | - | |

| | | | | |
|-------------------------------------|------|------|---|--|
| EXCESS OF REVENUE OVER EXPENDITURES | \$ - | \$ - | - | |
|-------------------------------------|------|------|---|--|