



# Sacramento Metropolitan Fire District

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

TODD HARMS  
Fire Chief

## FINANCE AND AUDIT COMMITTEE – REGULAR MEETING

THURSDAY, April 22, 2021 – 5:30 PM

Held Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 881 3250 6317#

Password: 452 730 998#

### COMMITTEE MEMBERS

Director Randy Orzalli - Chair

Director Ted Wood – Vice Chair

Director Gay Jones

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. | <b>Action Summary Minutes</b>  | <b>2</b> |
|    | <b>Recommendation:</b> Approve the Action Summary Minutes for meeting of March 25, 2021. |          |

### PRESENTATION ITEMS

- |    |   |          |
|----|---|----------|
| 1. | <b>Financial Report through February 28, 2021 (CFO Amanda Thomas)</b>         | <b>3</b> |
|    | <b>Recommendation:</b> Receive and file financial report. No action required. |          |

**NEXT MEETING DATE:** May 27, 2021

**ANTICIPATED ACTION AND PRESENTATION ITEMS:** FY21/22 Preliminary Budget

### ADJOURNMENT

Posted on April 19, 2021

Melissa Penilla, Clerk of the Board

\* Under Separate Cover

\*\* No written report



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Fire Chief

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**ACTION SUMMARY MINUTES  
FINANCE AND AUDIT COMMITTEE – REGULAR MEETING  
THURSDAY, MARCH 25, 2021 – 5:00 PM  
Held Remotely Via Zoom**

**COMMITTEE MEMBERS**  
Director Randy Orzalli - Chair  
Director Ted Wood – Vice Chair  
Director Gay Jones  
Director Cindy Saylor - Alternate

## CALL TO ORDER

The meeting was called to order at 5:32 PM by Director Orzalli. Committee members present: Jones, Orzalli, and Wood. Committee members absent: None. Staff present: Chief Harms and Clerk Penilla.

**PUBLIC COMMENT:** None

## CONSENT AGENDA

**Action:** Moved by Jones, seconded by Wood, 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 February 25, 2021.

**Action:** Approved the Action Summary Minutes.

## ACTION ITEMS

**1. Reserve Funding Policy (CFO Amanda Thomas)**

**Recommendation:** Consider the revised policy and refer to the Policy Committee.

**Action:** On a motion by Jones, seconded by Wood, and carried unanimously by members present to refer the revised policy to the Policy Committee.

## ADJOURNMENT

The meeting adjourned at 5:42 PM.

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Director Orzalli, Chair

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Melissa Penilla, Board Clerk

# Sacramento Metropolitan Fire District



## FINANCE COMMITTEE REPORT

FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2021

(UNAUDITED)

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Presented by:

Amanda Thomas, CFO



**CASH BALANCE**  
As of February 28, 2021 and 2020

FUND NO.	NAME OF FUND	FY 2020/21	FY 2019/20
212A	County of Sacramento	\$ (8,899,804)	\$ (7,390,339)
212A	York - Workers' Compensation Fund	199,897	254,625
212A	Wells Fargo Bank	3,073,655	3,428,447
	<i>SUBTOTAL - GENERAL FUND</i>	\$ (5,626,252)	\$ (3,707,267)
212D	County of Sacramento Capital Facilities Fund	551,813	923,844
212D	US Bank - Lease Revenue Bonds Reserve Fund	676,043	697,291
212D	Chase Financing Trust	1,556,206	32,176
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$ 2,784,062	\$ 1,653,311
212E	County of Sacramento Pension Obligation Reserve Fund	3,233,382	4,070,849
212E	U.S. Bank - POB Trust Fund	7,101,123	4,562,292
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$ 10,334,505	\$ 8,633,141
212G	County of Sacramento Grant Fund	834,110	884,749
212I	County of Sacramento Impact Fees	7,764,625	6,765,964
212L	County of Sacramento Leased Property Fund	1,196,062	495,818
212M	IGT Fund	9,501,463	9,841,406
	<i>TOTAL CASH</i>	\$ 26,788,575	\$ 24,567,122

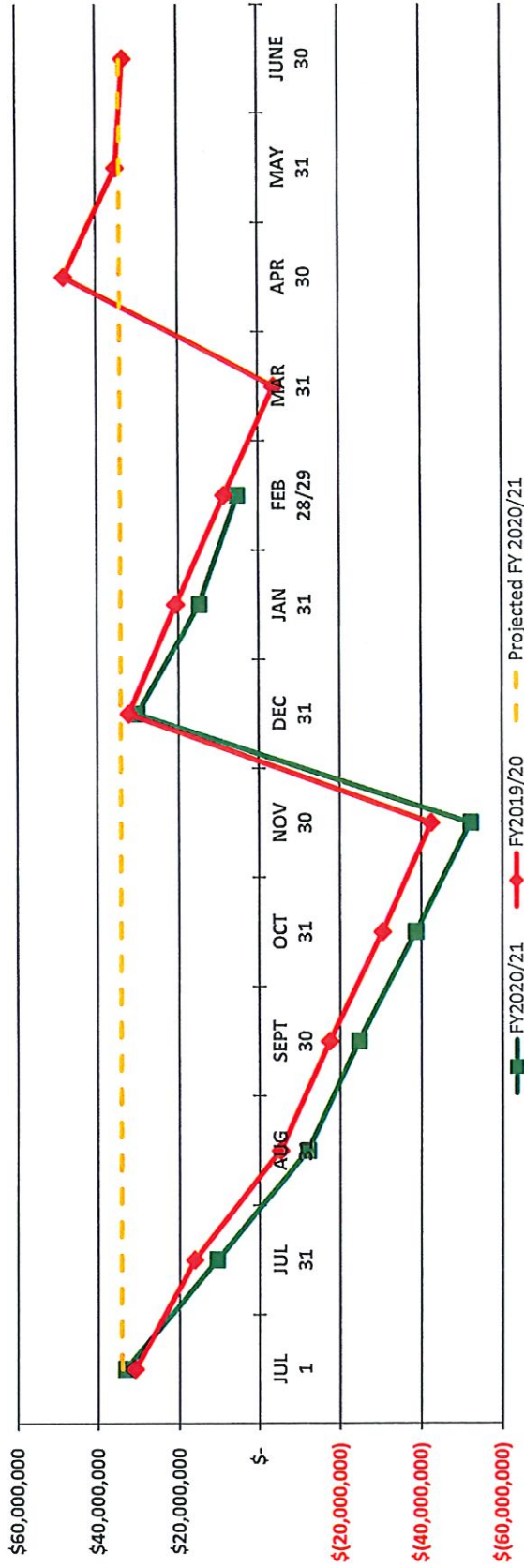


**CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)**  
**For the Eight Months Ended February 28, 2021**

<b>Beginning Balance, 7/1/2020</b>	<b>\$ 49,294,936</b>
Contributions	4,088,393
Distributions	-
Investment Earnings	9,309,571
Admin Expense	(18,382)
<b>Ending Balance, 02/28/2021</b>	<b><u>\$ 62,674,518</u></b>



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



Period Ending	Reserves Net of WC <sup>1</sup>	Net Budgeted Expenditures <sup>2</sup>	Ratio
07/01/20	\$ 33,248,163	\$ 233,364,288	14.2%
09/30/20	\$ (24,646,839)	\$ 233,364,288	-10.6%
12/31/20	\$ 30,248,476	\$ 233,364,288	13.0%
02/28/21	\$ 5,303,573	\$ 233,364,288	2.3%
6/30/2021 Projected	\$ 34,145,354	\$ 233,364,288	14.6%

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.



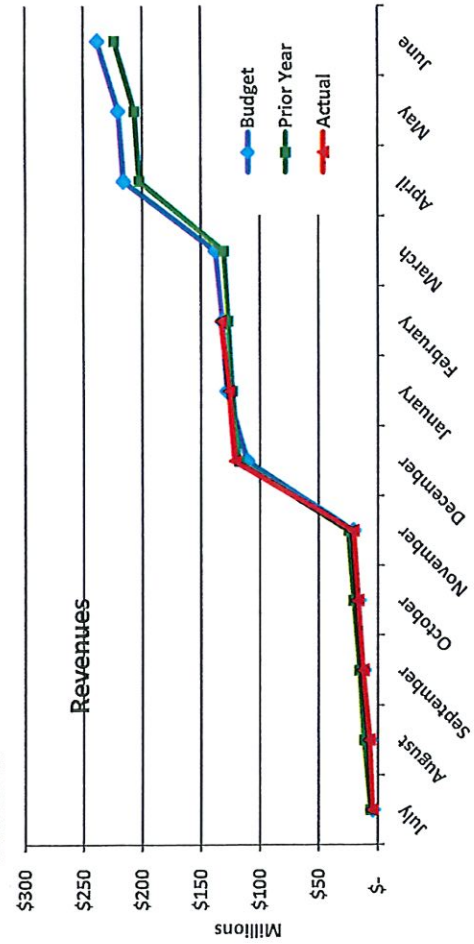
# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Eight Months Ended February 28, 2021

8 MONTHS / 66.7% OF FISCAL YEAR

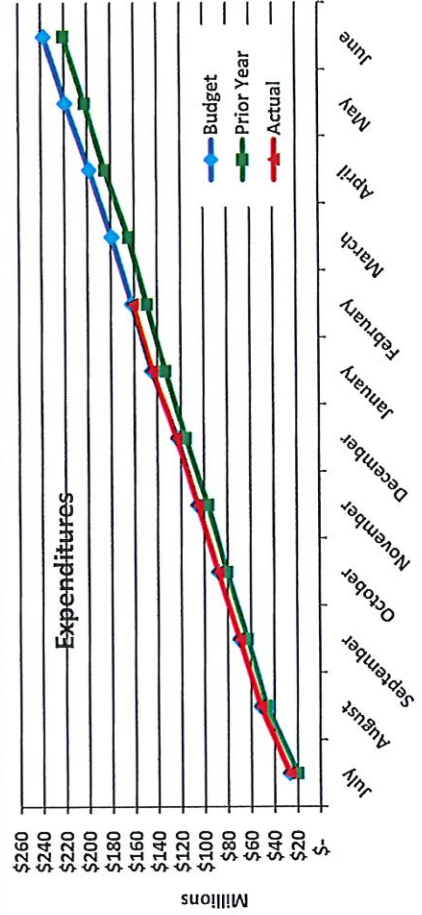
FISCAL YEAR 2020/21				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	% OF BUDGET EXP'D
9100 ALL TAXES	\$ 166,585,905	\$ 94,050,268	56.47%	67.62%
9300 FINES	7,651	1,294	16.91%	66.84%
9400 USE OF MONEY/PROPERTY	11,425	(70,284)	-615.18%	67.26%
9500 OTHER GOVERNMENTAL AGENCIES	4,247,232	2,044,471	48.14%	
9600 OTHER CHARGES FOR SERVICES	13,249,479	8,952,030	67.57%	66.50%
9669 MEDIC COST RECOVERY*	42,190,599	27,268,224	64.63%	44.83%
9700 OTHER REVENUES	1,441,673	78,641	5.45%	63.71%
<b>TOTAL REVENUE:</b>	<b>227,683,904</b>	<b>132,324,644</b>	<b>58.12%</b>	<b>47.23%</b>
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-	
9870 OTHER FUNDING SOURCES	1,100,000	736,090	66.92%	105.53%
5900 TRANSFER FROM OTHER FUNDS	9,400,000	-	0.00%	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 238,183,904</b>	<b>\$ 133,060,734</b>	<b>55.86%</b>	<b>67.85%</b>

\*Includes GEMT



FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 106,849,741	\$ 72,249,428	67.62%	67.62%
1200 EMPLOYEE BENEFITS	89,559,268	59,862,581	66.84%	66.84%
<b>TOTAL LABOR COSTS:</b>	<b>196,409,009</b>	<b>132,112,009</b>	<b>67.26%</b>	<b>67.26%</b>
2000 SERVICES & SUPPLIES	29,604,443	19,686,987	66.50%	66.50%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,029,080	1,806,426	44.83%	44.83%
3200 PRINCIPAL AND INTEREST	585,508	373,016	63.71%	63.71%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,614,588</b>	<b>2,179,442</b>	<b>47.23%</b>	<b>47.23%</b>
5000 TRANSFER TO OTHER FUNDS	6,658,674	7,026,886	105.53%	105.53%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 237,286,714</b>	<b>\$ 161,005,324</b>	<b>67.85%</b>	<b>67.85%</b>

EXCESS OF REVENUE OVER EXPENDITURES \$ 897,191 \$ (27,944,590)





# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Eight Months Ended February 28, 2021 and 2020

### 8 MONTHS / 66.7% 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	
9100 ALL TAXES	\$ 94,050,268	\$ 88,651,193	6.09%	
9300 FINES	1,294	10,712	-87.92%	
9400 USE OF MONEY/PROPERTY	(70,284)	(172,828)	-59.33%	
9500 OTHER GOVERNMENTAL AGENCIES	2,044,471	1,663,014	22.94%	
9600 OTHER CHARGES FOR SERVICES	8,952,030	6,091,778	46.95%	
9669 MEDIC COST RECOVERY	27,266,224	29,601,060	-7.88%	
9700 OTHER REVENUES	78,641	927,948	-91.53%	
<b>TOTAL REVENUE:</b>	<b>132,324,644</b>	<b>126,772,877</b>	<b>4.38%</b>	
9862 PROCEEDS FROM SALE OF PROPERTY	-	(209)	-100.00%	
9880 OTHER FUNDING SOURCES	736,090	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 133,060,734</b>	<b>\$ 126,772,668</b>	<b>4.96%</b>	

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	\$ 72,249,428	\$ 67,296,246	7.36%	
1200 EMPLOYEE BENEFITS	59,862,581	53,914,045	11.03%	
<b>TOTAL LABOR COSTS:</b>	<b>132,112,009</b>	<b>121,210,291</b>	<b>8.99%</b>	
2000 SERVICES & SUPPLIES	19,686,987	18,617,810	5.74%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	1,806,426	1,886,979	-4.27%	
3200 PRINCIPAL AND INTEREST	373,016	373,176	-0.04%	
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>2,179,442</b>	<b>2,260,155</b>	<b>-3.57%</b>	
5900 TRANSFER TO OTHER FUNDS	7,026,886	6,939,589	1.26%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 161,005,324</b>	<b>\$ 149,027,845</b>	<b>8.04%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (27,944,590)</b>	<b>\$ (22,255,177)</b>
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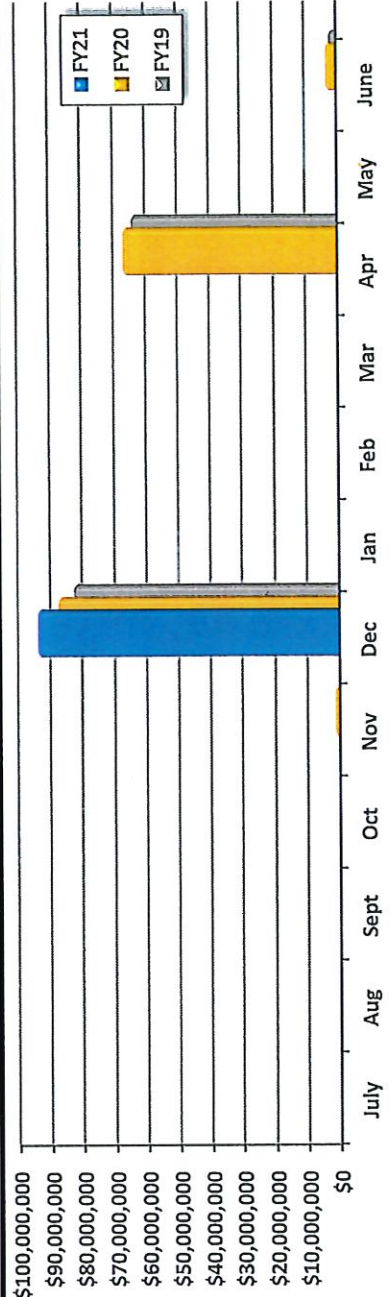




**PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A**  
**For the Eight Months Ended February 28, 2021 and 2020**

**8 MONTHS / 66.7% OF FISCAL YEAR**

	FISCAL YEAR 2019/20			FISCAL YEAR 2020/21			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Received this month	Y-T-D Total Received	
<b>BUDGETED</b>	\$ 157,987,583				\$ 166,535,905		
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%	-	3,287	0.00%
December		87,412,119	88,649,335	55.78%	94,046,981	94,050,268	56.47%
January		(1,000)	88,648,335	55.78%	-	94,050,268	56.47%
February		2,858	88,651,193	55.78%	-	94,050,268	56.47%
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%			
<b>TOTAL REVENUES</b>		\$ 158,932,322			\$ 94,050,268		<b>56.47%</b>



<b>Total Property Taxes Compared to Prior Year:</b>	
FY 2020/21	\$ 94,050,268
FY 2019/20	88,651,193
Revenue Increase (Decrease) from Prior Year	\$ 5,399,075
Percentage:	6.09%



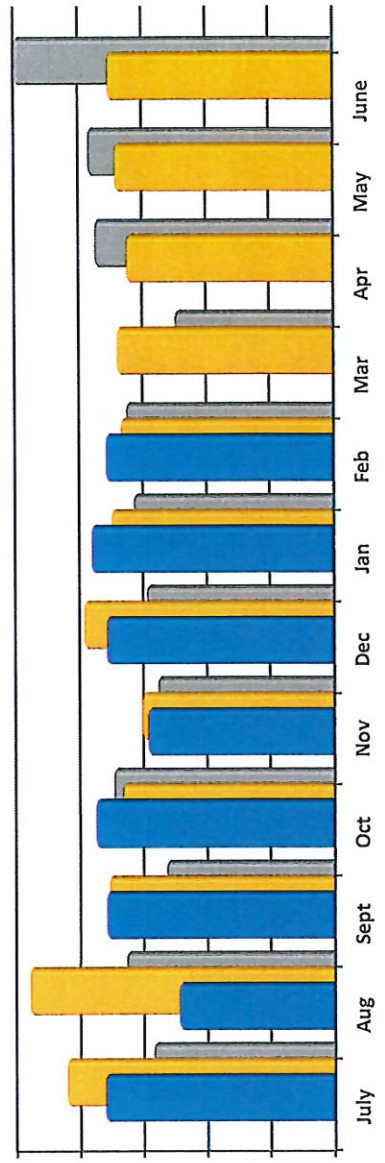
## MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Eight Months Ended February 28, 2021 and 2020

**8 MONTHS / 66.7% 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
<b>BUDGETED</b>	\$ 41,178,241*				\$ 41,190,539 *			
July		\$ 4,202,502	\$ 4,202,502	10.53%		\$ 3,607,886	\$ 3,607,886	8.76%
August		4,781,122	8,983,624	22.51%		2,444,249	6,052,135	14.69%
September		3,536,563	12,520,187	31.36%		3,584,025	9,636,160	23.39%
October		3,317,257	15,837,444	39.67%		3,748,913	13,385,073	32.50%
November		3,020,466	18,857,910	47.24%		2,923,753	16,308,826	39.59%
December		3,920,331	22,778,241	57.06%		3,575,404	19,884,230	48.27%
January		3,484,111	26,262,352	65.79%		3,806,309	23,690,539	57.51%
February		3,338,708	29,601,060	74.15%		3,577,685	27,268,224	66.20%
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%				
<b>TOTAL MEDIC COST RECOVERY</b>		\$ 39,918,301				\$ 27,268,224		66.20%

\$5,000,000

<b>Total Medic Cost Recovery Compared to Prior Year:</b>	
FY 2020/21	\$ 27,268,224
FY 2019/20	29,601,060
Revenue Increase (Decrease) from Prior Year	\$ (2,332,836)
Percentage:	-7.88%



■ FY21  
■ FY20  
■ FY19

\*Excludes GEMT & IGT, includes QAF.

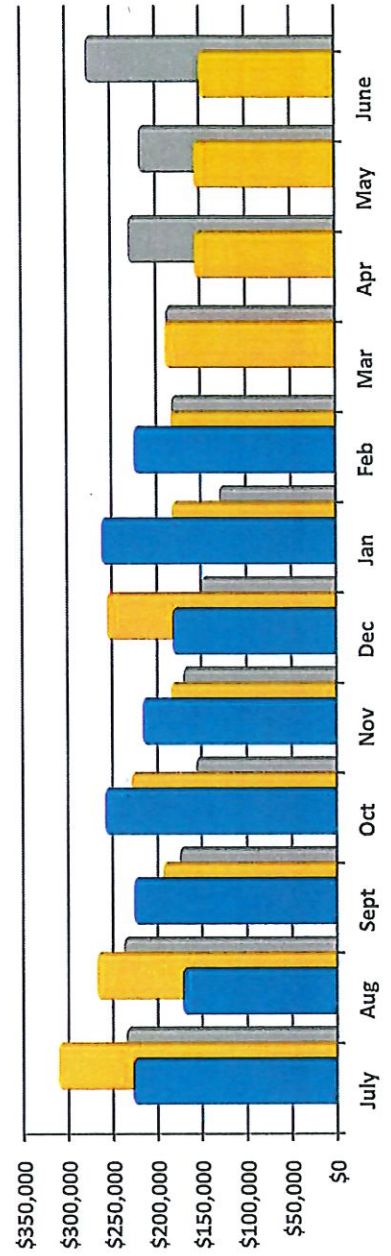


**COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Eight Months Ended February 28, 2021 and 2020**

**8 MONTHS / 66.7% OF FISCAL YEAR**

	FISCAL YEAR 2019/20			FISCAL YEAR 2020/21			% of Projected	
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees		Y-T-D Total Received
<b>BUDGETED</b>	\$ 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%		216,573	1,101,577	52.41%
December		255,403	1,440,253	60.12%		182,634	1,284,211	61.10%
January		182,550	1,622,803	67.74%		261,378	1,545,589	73.54%
February		183,306	1,806,109	75.40%		225,011	1,770,600	84.24%
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%				
<b>TOTAL CRRD REVENUES</b>		\$ 2,395,524				\$ 1,770,600		84.24%

<b>Total CRRD Revenues Compared to Prior Year:</b>	
FY 2020/21	\$ 1,770,600
FY 2019/20	1,806,109
Revenue Increase (Decrease)	\$ (35,509)
from Prior Year	
Percentage:	-1.97%



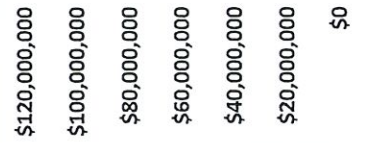


# TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

## For the Eight Months Ended February 28, 2021 and 2020

### 8 MONTHS / 66.7% 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
<b>BUDGETED</b>	\$ 224,474,586				\$ 238,183,904			
July		\$ 5,398,404	\$ 5,398,404	2.42%		\$ 3,858,209	\$ 3,858,209	1.62%
August		5,286,645	10,685,049	4.78%		2,621,794	6,480,003	2.72%
September		4,047,872	14,732,921	6.60%		5,230,730	11,710,733	4.92%
October		4,523,106	19,256,027	8.62%		4,309,627	16,020,360	6.73%
November		4,439,432	23,695,459	10.61%		3,958,142	19,978,502	8.39%
December		93,573,919	117,269,377	52.51%		100,862,383	120,840,885	50.73%
January		5,942,390	123,211,767	55.17%		5,113,122	125,954,007	52.88%
February		3,560,900	126,772,667	56.76%		7,106,727	133,060,734	55.86%
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%				
<b>TOTAL REVENUE</b>		\$ 223,346,835				\$ 133,060,734		55.86%



<b>Total Revenue Compared to Prior Year:</b>	
FY 2020/21	\$ 133,060,734
FY 2019/20	126,772,667
Revenue Increase (Decrease) from Prior Year	\$ 6,288,067
Percentage:	4.96%





# REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

## For the Eight Months Ended February 28, 2021

8 MONTHS / 66.7% OF FISCAL YEAR

FISCAL YEAR 2020/21			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ 596	\$ 5,391	904.53%
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	68,488	68,488	100.00%
9870 OTHER FUNDING SOURCES-FINANCING	3,985,000	-	0.00%
<b>TOTAL REVENUE</b>	<b>4,054,084</b>	<b>73,879</b>	<b>1.82%</b>
5900 TRANSFER FROM OTHER FUNDS	7,545,285	7,026,886	93.13%
<b>TOTAL TRANSFER IN</b>	<b>7,545,285</b>	<b>7,026,886</b>	<b>93.13%</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 11,599,369</b>	<b>\$ 7,100,765</b>	<b>61.22%</b>

FISCAL YEAR 2020/21			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	-	-	-
3200 PRINCIPAL & INTEREST	6,103,247	4,534,450	74.30%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	67,000	-	0.00%
4202 NON-STRUCTURE	153,000	-	0.00%
4300 VEHICLES & EQUIPMENT	5,670,718	3,904,568	68.85%
4400 COMPUTER SOFTWARE	324	324	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,891,042</b>	<b>3,904,892</b>	<b>66.29%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 11,994,289</b>	<b>\$ 8,439,342</b>	<b>70.36%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (394,920)</b>	<b>\$ (1,338,577)</b>
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# REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

## For the Eight Months Ended February 28, 2021 and 2020

### 8 MONTHS / 66.7% 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	\$ 5,391	\$ 38,515	-86.00%	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	68,488	66,951	2.30%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-	
<b>TOTAL REVENUE</b>	<b>73,879</b>	<b>105,466</b>	<b>-29.95%</b>	
5900 TRANSFER FROM OTHER FUNDS	7,026,886	6,835,895	2.79%	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 7,100,765</b>	<b>\$ 6,941,361</b>	<b>2.30%</b>	

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	4,534,450	4,068,332	11.46%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	-	59,280	-100.00%	
4300 VEHICLES & EQUIPMENT	3,904,568	4,335,024	-9.93%	
4400 COMPUTER SOFTWARE	324	587,904	-99.94%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,904,892</b>	<b>4,982,208</b>	<b>-21.62%</b>	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 8,439,342</b>	<b>\$ 9,050,540</b>	<b>-6.75%</b>	

**EXCESS OF REVENUE OVER EXPENDITURES**      **\$ (1,338,577)**      **\$ (2,109,179)**



**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Eight Months Ended February 28, 2021**

8 MONTHS / 66.7% OF FISCAL YEAR

		FISCAL YEAR 2020/21		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ 190	1,712	901.05%	
9429 BUILDING RENTAL	1,115,664	768,296	68.86%	
9710 OTHER REVENUES	44	44	100.00%	
<b>TOTAL REVENUE:</b>	<b>1,115,898</b>	<b>770,052</b>	<b>69.01%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 1,115,898</b>	<b>\$ 770,052</b>	<b>69.01%</b>	

		FISCAL YEAR 2020/21		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'DD	
2000 SERVICES & SUPPLIES	\$ 365,786	\$ 168,259	46.00%	
3200 PRINCIPAL AND INTEREST	296,332	93,213	31.46%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 662,118</b>	<b>\$ 261,472</b>	<b>39.49%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 453,780</b>	<b>\$ 508,580</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Eight Months Ended February 28, 2021 and 2020**

**8 MONTHS / 66.7% 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	\$ 1,712	\$ 1,301	31.59%	
9429 BUILDING RENTAL	768,296	750,588	2.36%	
9710 OTHER REVENUES	44	373	-88.20%	
<b>TOTAL REVENUE:</b>	<b>770,052</b>	<b>752,262</b>	<b>2.36%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 770,052</b>	<b>\$ 752,262</b>	<b>2.36%</b>	

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:	\$ 168,259	\$ 218,871	-23.12%	
3200 PRINCIPAL AND INTEREST	93,213	95,647	-2.54%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 261,472</b>	<b>\$ 314,518</b>	<b>-16.87%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 508,580</b>	<b>\$ 437,744</b>
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Eight Months Ended February 28, 2021**

8 MONTHS / 66.7% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2020/21			EXPENDITURES BY OBJECT		FISCAL YEAR 2020/21	
		MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED		MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
9410 INTEREST INCOME	\$	131,211	\$ 132,552	101.02%	1100 EMPLOYEE WAGES	\$ 205,691	\$ -	0.00%
9531 AID/OTHER LOCAL GOV'T AGENCY		848,080	(24,029)	-2.83%	1200 EMPLOYEE BENEFITS	-	-	-
<b>TOTAL REVENUE:</b>		<b>979,291</b>	<b>108,523</b>	<b>11.08%</b>	<b>TOTAL LABOR COSTS</b>	<b>205,691</b>	<b>-</b>	<b>0.00%</b>
					2036 EDUCATION/TRAINING SUPPLIES	13,030	-	0.00%
					2085 PRINTING/BINDING	230	-	0.00%
					2252 MEDICAL EQUIP SUP	96,109	-	0.00%
					2314 SAFETY CLOTHING AND SUPPLIES	60,914	35,347	58.03%
					2591 OTHER PROFESSIONAL SERVICES	339,740	-	0.00%
<b>TOTAL TRANSFER IN</b>		<b>47,205</b>	<b>-</b>	<b>0.00%</b>	4303 CAPITAL OUTLAY	180,295	41,017	22.75%
					5000 TRANSFER TO OTHER FUNDS	741,434	-	0.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$</b>	<b>1,026,496</b>	<b>\$ 108,523</b>	<b>10.57%</b>	<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 1,637,443</b>	<b>\$ 76,364</b>	<b>4.66%</b>

**REIMBURSEMENTS OVER (UNDER) EXPENDITURES \$ (610,947) \$ 32,159**



## REVENUE AND EXPENDITURES - GRANTS FUND 212G For the Eight Months Ended February 28, 2021 and 2020

### 8 MONTHS / 66.7% 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	\$ 132,552	\$ 7,335	1707.12%	
9531 AID/OTHER LOCAL GOV'T AGENCY	(24,029)	4,043,884	-100.59%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
<b>TOTAL REVENUE:</b>	<b>108,523</b>	<b>4,051,219</b>	<b>-97.32%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	103,694	-100.00%	
TOTAL TRANSFER IN	-	103,694	-100.00%	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 108,523</b>	<b>\$ 4,154,913</b>	<b>-97.39%</b>	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/120				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ -	\$ -	-	
1200 EMPLOYEE BENEFITS	-	-	-	
TOTAL LABOR COSTS	-	-	-	
2035 EDUCATION AND TRAINING SERVICES	-	18,778	-100.00%	
2232 FIRE EQUIP SUPPLY	-	425,786	-100.00%	
2292 OTHER EQUIP SUPPLY	-	87,399	-100.00%	
2314 SAFETY CLOTHING AND SUPPLIES	35,347	-	-	
TOTAL SERVICES AND SUPPLIES:	35,347	531,963	-93.36%	
3420 REIMB EXP FROM OTHER AGENCIES	-	2,250,237	-100.00%	
4303 EQUIPMENT	41,017	1,821,831	-97.75%	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 76,364</b>	<b>\$ 4,604,031</b>	<b>-98.34%</b>	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 32,159	\$ (449,118)
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I**  
**For the Eight Months Ended February 28, 2021**

8 MONTHS / 66.7% OF FISCAL YEAR

FISCAL YEAR 2020/21				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ 1,791	\$ 14,857	8.30	
9657 IMPACT FEES	1,393,509	1,436,433	103.08%	
<b>TOTAL REVENUE</b>	<b>1,395,300</b>	<b>1,451,290</b>	<b>104.01%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,395,300</b>	<b>\$ 1,451,290</b>	<b>104.01%</b>	

FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 66,071	\$ 42,070	63.67%	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>66,071</b>	<b>42,070</b>	<b>63.67%</b>	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	7,000,000	697,879	9.97%	
4300 VEHICLES & EQUIPMENT	-	-	-	
<b>TOTAL CAPITAL ASSETS</b>	<b>7,000,000</b>	<b>697,879</b>	<b>9.97%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>7,066,071</b>	<b>739,949</b>	<b>10.47%</b>	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 7,066,071</b>	<b>\$ 739,949</b>	<b>10.47%</b>	

EXCESS OF REVENUE OVER EXPENDITURES	<b>\$ (5,670,771)</b>	<b>\$ 711,341</b>
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I**  
**For the Eight Months Ended February 28, 2021 and 2020**

**8 MONTHS / 66.7% 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	\$ 14,857	\$ 32,157	-53.80%	
9657 IMPACT FEES	1,436,433	1,024,065	40.27%	
TOTAL REVENUE	1,451,290	1,056,222	37.40%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,451,290	\$ 1,056,222	37.40%	

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	\$ 42,070	\$ 38,543	9.15%	
TOTAL SERVICES & SUPPLIES	42,070	38,543	9.15%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	697,879	34,019	1951.44%	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	697,879	34,019	1951.44%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 739,949	\$ 72,562	919.75%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 711,341	\$ 983,660
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Eight Months Ended February 28, 2021**

8 MONTHS / 66.7% OF FISCAL YEAR

		FISCAL YEAR 2020/21		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669 MEDIC COST RECOVERY	\$ 15,390,934	\$ (9,066)	-0.06%	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	15,390,934	(9,066)	-0.06%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 15,390,934	\$ (9,066)	-0.06%	

		FISCAL YEAR 2020/21		
EXPENDITURES BY OBJECT	MID-YEAR 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	9,400,000	-	0.00%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 16,000,000	\$ -	0.00%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (609,066)	\$ (9,066)
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Eight Months Ended February 28, 2021 and 2020**

**8 MONTHS / 66.7% 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	\$ (9,066)	\$ -	-	
9410 INTEREST INCOME	-	-	-	
<b>TOTAL REVENUE</b>	<b>(9,066)</b>	<b>-</b>	<b>-</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ (9,066)</b>	<b>-</b>	<b>-</b>	

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	\$ -	\$ -	-	
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (9,066)</b>	<b>\$ -</b>
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