



# Sacramento Metropolitan Fire District

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

## AGENDA

**FINANCE AND AUDIT COMMITTEE**  
**THURSDAY, DECEMBER 12, 2019 – 5:30 PM**  
**SACRAMENTO METROPOLITAN FIRE DISTRICT**  
10545 Armstrong Avenue  
Board Room – Second Floor  
Mather, California

### COMMITTEE MEMBERS

Director Matt Kelly  
Director Randy Orzalli  
Director Ted Wood

### 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 24, 2019.

### PRESENTATION ITEMS

- 1. Financial Report through October 31, 2019 (Ron Empedrad, Controller)** **3**  
**Recommendation:** Receive and file Financial Report. No action required.

**NEXT MEETING DATE: January 23, 2020 at 5:30 PM.**

**ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD**

### ADJOURNMENT

Posted on December 9, 2019

Melissa Penilla, Clerk of the Board

\* Under Separate Cover

\*\* No written report



**TODD HARMS**  
*Fire Chief*

# Sacramento Metropolitan Fire District

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## **ACTION SUMMARY MINUTES**

**FINANCE AND AUDIT COMMITTEE  
THURSDAY, OCTOBER 24, 2019  
SACRAMENTO METROPOLITAN FIRE DISTRICT  
10545 Armstrong Avenue  
Board Room – Second Floor  
Mather, California**

### **CALL TO ORDER**

The meeting was called to order at 5:36 p.m. by Director Kelly. Committee members present: Kelly, Saylor as the alternate, and Wood. Committee members absent: Orzalli. Staff present: Clerk Penilla.

**PUBLIC COMMENT:** None

### **CONSENT AGENDA**

**Action:** Moved by Wood, 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 22, 2019.  
**Action:** Approved the Action Summary Minutes.
- 2. Quarterly Investment Report from September, 2019**  
**Recommendation:** Receive and file the investment report for the 1<sup>st</sup> quarter of Fiscal Year 2019-20.  
**Action:** Received and filed the report.

### **PRESENTATION ITEMS**

- 1. Financial Report through August 31, 2019 (CFO Amanda Thomas)**  
**Recommendation:** Receive and file Financial Report. No action required.  
**Action:** No action taken.

### **ADJOURNMENT**

The meeting adjourned at 5:44 p.m.

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Director Kelly, Chair

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Melissa Penilla, Board Clerk

# Sacramento Metropolitan Fire District



## FINANCE COMMITTEE REPORT

FOR THE FOUR MONTHS ENDED OCTOBER 31, 2019

(UNAUDITED)

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Presented by:

Amanda Thomas, CFO



**CASH BALANCE**  
As of October 31, 2019 and 2018

FUND NO.	NAME OF FUND	FY 2019/20	FY 2018/19
212A	County of Sacramento	\$ (48,945,430)	\$ (45,796,555)
212A	York - Workers' Compensation Fund	213,400	264,454
212A	Wells Fargo Bank	957,793	978,307
	<b>SUBTOTAL - GENERAL FUND</b>	<b>\$ (47,774,237)</b>	<b>\$ (44,553,794)</b>
212D	County of Sacramento Capital Facilities Fund	3,959,722	3,011,626
212D	US Bank - Lease Revenue Bonds Reserve Fund	695,299	683,931
212D	Chase Financing Trust	32,054	3,256,874
	<b>SUBTOTAL - CAPITAL FACILITIES FUND</b>	<b>\$ 4,687,075</b>	<b>\$ 6,952,431</b>
212E	County of Sacramento Pension Obligation Reserve Fund	1,078,329	1,112,343
212E	U.S. Bank - POB Trust Fund	4,428,269	27,456,548
	<b>SUBTOTAL - PENSION OBLIGATION FUND</b>	<b>\$ 5,506,598</b>	<b>\$ 28,568,891</b>
212G	County of Sacramento Grant Fund	889,157	916,567
212I	County of Sacramento Impact Fees	6,283,408	4,768,365
212L	County of Sacramento Leased Property Fund	299,825	263,105
212M	IGT Fund	9,792,823	7,203,710
	<b>TOTAL CASH</b>	<b>\$ (20,315,351)</b>	<b>\$ 4,119,275</b>

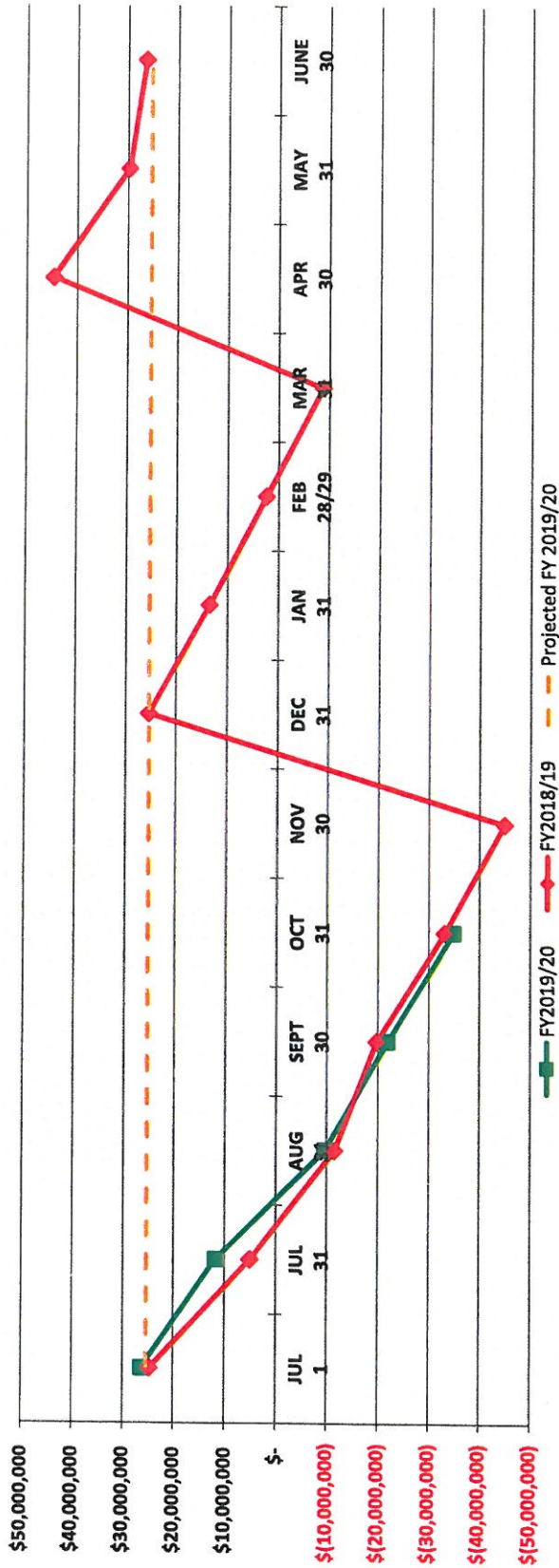


**CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)**  
**For the Four Months Ended October 31, 2019**

<b>Beginning Balance, 7/1/2019</b>	<b>\$ 42,695,636</b>
Contributions	1,742,525
Distributions	-
Investment Earnings	1,388,716
Admin Expense	(7,193)
<b>Ending Balance, 10/31/2019</b>	<b><u>\$ 45,819,684</u></b>



## RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2018/19 to 2019/20



Period Ending	Reserves Net of WC <sup>1</sup>	Net Budgeted Expenditures <sup>2</sup>	Ratio
07/01/19	\$ 26,291,633	\$ 219,317,997	12.0%
09/30/19	\$ (21,991,964)	\$ 219,317,997	-10.0%
10/31/19	\$ (35,079,739)	\$ 219,317,997	-16.0%
6/30/2020 Projected	\$ 25,264,740	\$ 219,317,997	11.5%

**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.



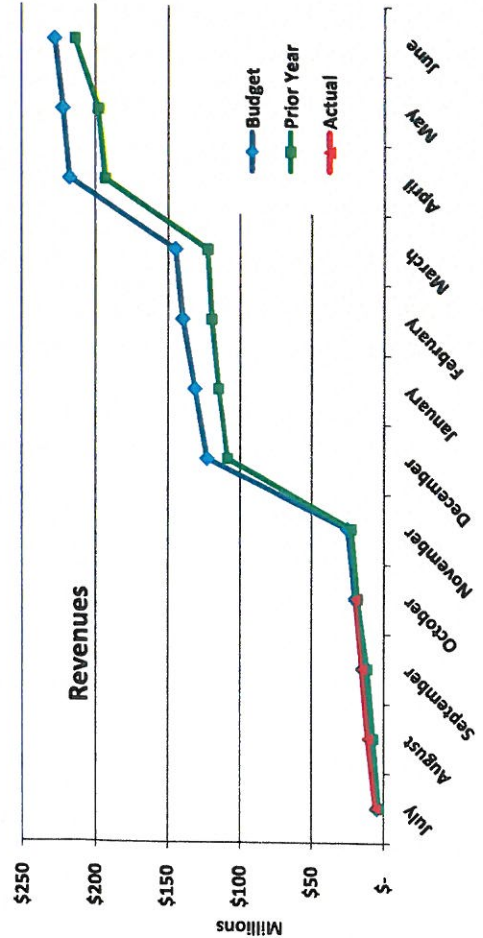
# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Four Months Ended October 31, 2019

4 MONTHS / 33.3% OF FISCAL YEAR

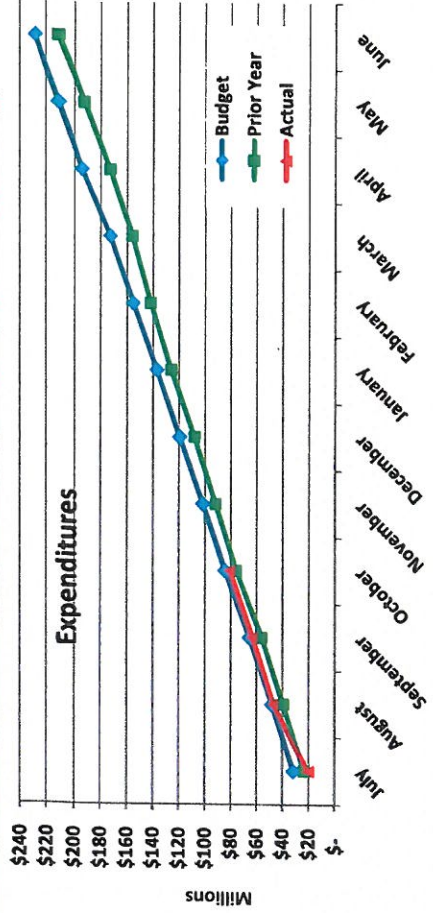
FISCAL YEAR 2019/20				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	
9100 ALL TAXES	\$ 158,033,000	\$ 3,280	0.00%	
9300 FINES	6,750	10,329	153.02%	
9400 USE OF MONEY/PROPERTY	15,000	(3,115)	-20.77%	
9500 OTHER GOVERNMENTAL AGENCIES	3,486,000	-	0.00%	
9600 OTHER CHARGES FOR SERVICES	14,057,339	2,560,760	18.22%	
9669 MEDIC COST RECOVERY*	40,600,000	15,837,443	39.01%	
9700 OTHER REVENUES	1,827,086	847,559	46.39%	
<b>TOTAL REVENUE:</b>	<b>218,025,175</b>	<b>19,266,236</b>	<b>8.83%</b>	
9862 PROCEEDS FROM SALE OF PROPERTY	-	(209)	-	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	9,220,000	-	0.00%	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 227,245,175</b>	<b>\$ 19,266,027</b>	<b>8.47%</b>	

\*Includes GEMT



FISCAL YEAR 2019/20				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
1100 EMPLOYEE WAGES	\$ 104,108,506	\$ 32,956,872	31.66%	
1200 EMPLOYEE BENEFITS	82,723,841	29,721,643	35.93%	
<b>TOTAL LABOR COSTS:</b>	<b>186,832,348</b>	<b>62,678,515</b>	<b>33.55%</b>	
2000 SERVICES & SUPPLIES	29,884,576	10,254,877	34.31%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,029,787	427,366	10.61%	
3200 PRINCIPAL AND INTEREST	585,251	372,776	63.70%	
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,615,038</b>	<b>800,142</b>	<b>17.34%</b>	
5000 TRANSFER TO OTHER FUNDS	6,940,106	6,893,865	99.33%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 228,272,068</b>	<b>\$ 80,627,399</b>	<b>35.32%</b>	

**EXCESS OF REVENUE OVER EXPENDITURES**    \$ (1,026,893)    \$ (61,371,372)





# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Four Months Ended October 31, 2019 and 2018

### 4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9100 ALL TAXES	\$ 3,260	2,943	10.77%	
9300 FINES	10,329	302	3320.20%	
9400 USE OF MONEY/PROPERTY	(3,115)	(4,818)	-35.35%	
9500 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9600 OTHER CHARGES FOR SERVICES	2,560,760	5,348,287	-52.12%	
9669 MEDIC COST RECOVERY	15,837,443	12,220,141	29.60%	
9700 OTHER REVENUES	847,559	137,288	517.36%	
<b>TOTAL REVENUE:</b>	<b>19,256,236</b>	<b>17,704,143</b>	<b>8.77%</b>	
9862 PROCEEDS FROM SALE OF PROPERTY	(209)	-	-	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 19,256,027</b>	<b>\$ 17,704,143</b>	<b>8.77%</b>	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1100 EMPLOYEE WAGES	\$ 32,956,872	\$ 33,616,131	-1.96%	
1200 EMPLOYEE BENEFITS	29,721,643	27,640,727	7.53%	
<b>TOTAL LABOR COSTS:</b>	<b>62,678,515</b>	<b>61,256,858</b>	<b>2.32%</b>	
2000 SERVICES & SUPPLIES	10,254,877	8,992,020	14.04%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	427,366	106,079	302.88%	
3200 PRINCIPAL AND INTEREST	372,776	554,613	-32.79%	
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>800,142</b>	<b>660,692</b>	<b>21.11%</b>	
5900 TRANSFER TO OTHER FUNDS	6,893,865	4,604,792	49.71%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 80,627,399</b>	<b>\$ 75,514,362</b>	<b>6.77%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (61,371,372)</b>	<b>\$ (57,810,219)</b>
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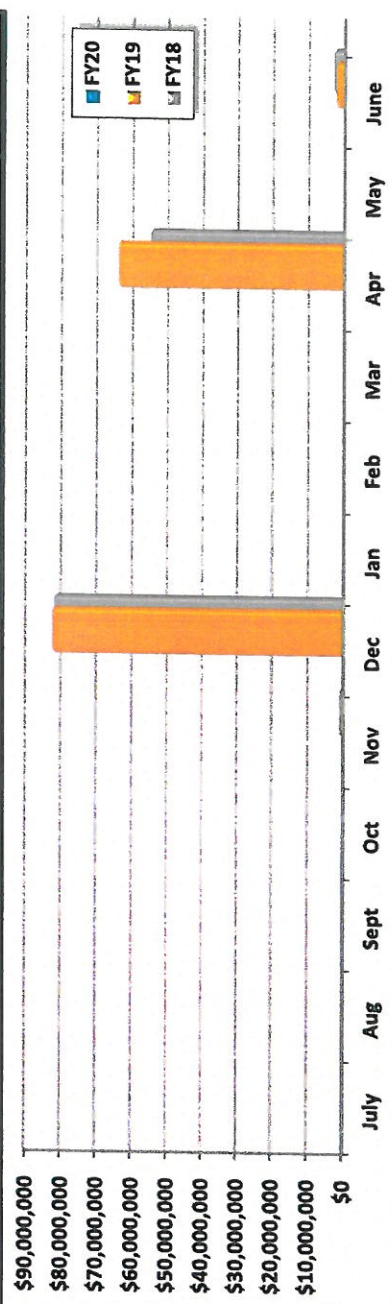




**PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A**  
**For the Four Months Ended October 31, 2019 and 2018**

**4 MONTHS / 33.3% OF FISCAL YEAR**

	FISCAL YEAR 2018/19				FISCAL YEAR 2019/20			
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 148,935,800				\$ 158,033,000			
July		-	-	0.00%		-	-	0.00%
August		\$ 2,112	2,112	0.00%		\$ 2,352	2,352	0.00%
September		-	2,112	0.00%		\$ 34	2,386	0.00%
October		831	2,943	0.00%		\$ 874	3,260	0.00%
November		-	2,943	0.00%				
December		82,670,844	82,673,787	55.30%				
January		-	82,673,787	55.30%				
February		-	82,673,787	55.30%				
March		107,353	82,781,140	55.37%				
April		64,344,534	147,125,674	98.41%				
May		-	147,125,674	98.41%				
June		2,372,471	149,498,145	100.00%				
<b>TOTAL REVENUES</b>		\$ 149,498,145				\$ 3,260		0.00%



<b>Total Property Taxes Compared to Prior Year:</b>	
FY 2019/20	\$ 3,260
FY 2018/19	2,943
Revenue Increase (Decrease) from Prior Year	\$ 317
Percentage:	10.77%

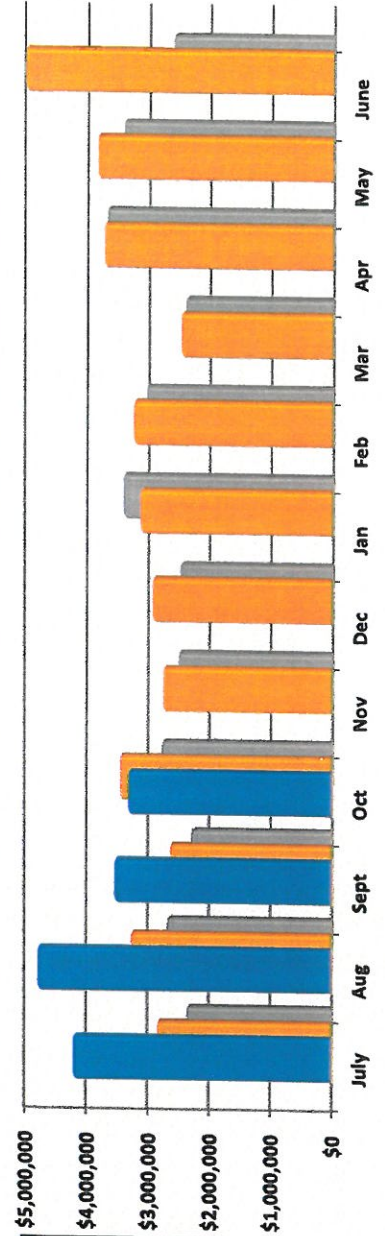


## MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Four Months Ended October 31, 2019 and 2018

### 4 MONTHS / 33.3% OF FISCAL YEAR

	FISCAL YEAR 2018/19				FISCAL YEAR 2019/20			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 39,100,000 *				\$ 39,600,000 *			
July		\$ 2,846,967	\$ 2,846,967	7.66%		\$ 4,202,502	\$ 4,202,502	10.61%
August		3,272,506	6,119,473	16.46%		4,781,122	8,983,624	22.69%
September		2,640,367	8,759,840	23.56%		3,536,563	12,520,187	31.62%
October		3,460,301	12,220,141	32.87%		3,317,257	15,837,444	39.99%
November		2,768,059	14,988,200	40.31%				
December		2,944,488	17,932,688	48.23%				
January		3,140,248	21,072,936	56.67%				
February		3,253,432	24,326,368	65.42%				
March		2,483,899	26,810,267	72.10%				
April		3,741,903	30,552,170	82.17%				
May		3,850,742	34,402,912	92.52%				
June		2,779,804	37,182,716	100.00%				
Net Accrual/Reversal			37,182,716	100.00%				
<b>TOTAL MEDIC COST RECOVERY</b>		\$ 37,182,716				\$ 15,837,444		39.99%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2019/20	\$ 15,837,444
FY 2018/19	12,220,141
Revenue Increase (Decrease) from Prior Year	\$ 3,617,303
Percentage:	29.60%



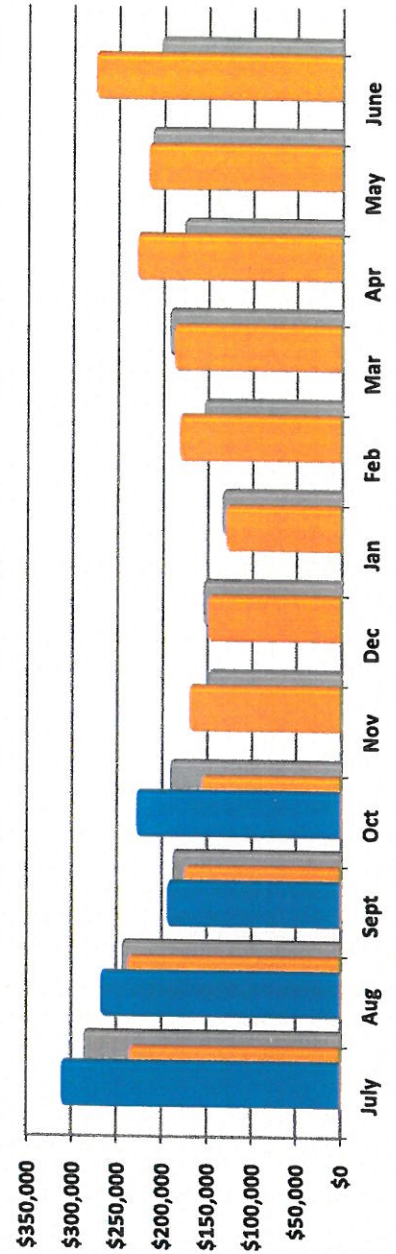
\*Excludes GEMT & IGT, includes QAF.



**COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Four Months Ended October 31, 2019 and 2018**

**4 MONTHS / 33.3% OF FISCAL YEAR**

	FISCAL YEAR 2018/19			FISCAL YEAR 2019/20				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 2,282,505				\$ 2,111,750			
July		\$ 235,427	\$ 235,427	10.00%		\$ 310,930	\$ 310,930	14.72%
August		237,584	473,011	20.10%		267,269	578,199	27.38%
September		175,268	648,279	27.55%		193,939	772,138	36.56%
October		156,311	804,590	34.19%		228,339	1,000,477	47.38%
November		170,872	975,462	41.45%				
December		149,862	1,125,324	47.82%				
January		129,997	1,255,321	53.35%				
February		183,007	1,438,328	61.12%				
March		188,889	1,627,217	69.15%				
April		230,433	1,857,650	78.94%				
May		218,438	2,076,088	88.22%				
June		277,099	2,353,187	100.00%				
Net Accrual/Reversal		-	2,353,187	100.00%				
<b>TOTAL CRRD REVENUES</b>		\$ 2,353,187				\$ 1,000,477		<b>47.38%</b>



Total CRRD Revenues Compared to Prior Year:	
FY 2019/20	\$ 1,000,477
FY 2018/19	804,590
Revenue Increase (Decrease) from Prior Year	\$ 195,887
Percentage:	24.35%





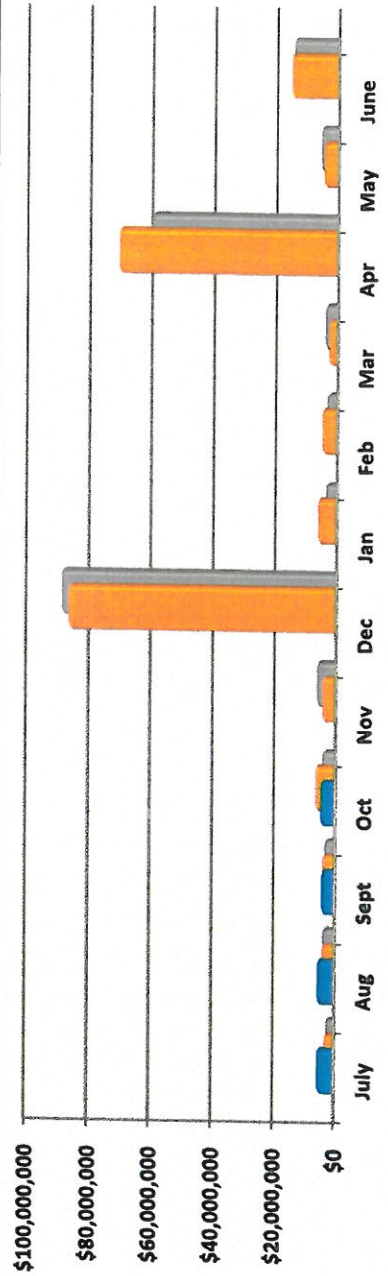
# TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

## For the Four Months Ended October 31, 2019 and 2018

### 4 MONTHS / 33.3% OF FISCAL YEAR

	FISCAL YEAR 2018/19			FISCAL YEAR 2019/20				
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	<b>\$ 215,202,942</b>				<b>\$ 227,245,175</b>			
July		\$ 3,148,147	\$ 3,148,147	1.48%		\$ 5,398,404	\$ 5,398,404	2.38%
August		4,080,608	7,228,755	3.39%		5,286,645	10,685,049	4.70%
September		4,056,742	11,285,497	5.29%		4,047,872	14,732,921	6.48%
October		6,418,646	17,704,143	8.30%		4,523,106	19,256,027	8.47%
November		4,293,296	21,997,439	10.32%				
December		86,456,226	108,453,664	50.86%				
January		6,116,328	114,569,992	53.73%				
February		4,840,742	119,410,734	56.00%				
March		2,783,822	122,194,556	57.31%				
April		70,814,503	193,009,059	90.51%				
May		4,703,415	197,712,474	92.72%				
June (100% of year)		15,522,594	213,235,068	100.00%				
Net Accrual/Reversal			213,235,068	100.00%				
<b>TOTAL REVENUE</b>		<b>\$ 213,235,068</b>				<b>\$ 19,256,027</b>		<b>8.47%</b>

<b>Total Revenue Compared to Prior Year:</b>	
FY 2019/20	\$ 19,256,027
FY 2018/19	17,704,143
Revenue Increase (Decrease) from Prior Year	<u>\$ 1,551,884</u>
Percentage:	<u>8.77%</u>





**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Four Months Ended October 31, 2019**

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR 2019/20				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 23,776	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	-	66,951	-	
9870 OTHER FUNDING SOURCES-FINANCING	4,946,985	-	0.00%	
<b>TOTAL REVENUE</b>	<b>4,946,985</b>	<b>90,727</b>	<b>1.83%</b>	
5900 TRANSFER FROM OTHER FUNDS	6,835,895	6,804,912	99.55%	
<b>TOTAL TRANSFER IN</b>	<b>6,835,895</b>	<b>6,804,912</b>	<b>99.55%</b>	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 11,782,880</b>	<b>\$ 6,895,639</b>	<b>58.52%</b>	

FISCAL YEAR 2019/20				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
3200 PRINCIPAL & INTEREST	6,026,421	2,217,502	36.80%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	85,000	30,141	35.46%	
4300 VEHICLES & EQUIPMENT	6,522,734	3,173,006	48.65%	
4400 COMPUTER SOFTWARE	575,000	390,328	67.88%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,182,734</b>	<b>3,593,475</b>	<b>50.03%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 13,209,155</b>	<b>\$ 5,810,977</b>	<b>43.99%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (1,426,276)</b>	<b>\$ 1,084,662</b>
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**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Four Months Ended October 31, 2019**

**4 MONTHS / 33.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 23,776	\$ 6,264	279.57%	
9569 OTHER GOVERNMENTAL AGENCIES	-	18,670	-100%	
9862 PROCEEDS FROM SALE OF PROPERTY	66,951	-	-	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	1,900,000	-100%	
<b>TOTAL REVENUE</b>	<b>90,727</b>	<b>1,924,934</b>	<b>-95.29%</b>	
5900 TRANSFER FROM OTHER FUNDS	6,804,912	4,506,713	51.00%	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 6,895,639</b>	<b>\$ 6,431,647</b>	<b>7.21%</b>	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ -	\$ -	-	
3200 PRINCIPAL & INTEREST	2,217,502	2,327,925	-4.74%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	30,141	-	-	
4300 VEHICLES & EQUIPMENT	3,173,006	478,259	563.45%	
4400 COMPUTER SOFTWARE	390,328	46,503	739.36%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,593,475</b>	<b>524,762</b>	<b>584.78%</b>	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 5,810,977</b>	<b>\$ 2,852,687</b>	<b>103.70%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 1,084,662</b>	<b>\$ 3,578,960</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Four Months Ended October 31, 2019**

4 MONTHS / 33.3% OF FISCAL YEAR

FISCAL YEAR 2019/20				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	47	-	
9429 BUILDING RENTAL	1,099,165	357,201	32.50%	
9710 OTHER REVENUES	-	111	-	
<b>TOTAL REVENUE:</b>	<b>1,099,165</b>	<b>357,248</b>	<b>32.50%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 1,099,165</b>	<b>\$ 357,359</b>	<b>32.51%</b>	

FISCAL YEAR 2019/20				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 405,008	\$ 93,543	23.10%	
3200 PRINCIPAL AND INTEREST	296,582	95,647	32.25%	
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>\$ 701,590</b>	<b>\$ 189,190</b>	<b>26.97%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 397,575</b>	<b>\$ 168,169</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Four Months Ended October 31, 2019 and 2018**

**4 MONTHS / 33.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 47	315	-85.08%	
9429 BUILDING RENTAL	357,201	93,123	283.58%	
9710 OTHER REVENUES	111	-	-	
<b>TOTAL REVENUE:</b>	<b>357,359</b>	<b>93,438</b>	<b>282.46%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	98,079	-100.00%	
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>98,079</b>	<b>-100.00%</b>	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 357,359</b>	<b>\$ 191,517</b>	<b>86.59%</b>	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 93,543	\$ 79,622	17.48%	
3200 PRINCIPAL AND INTEREST	95,647	98,662	-3.06%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 189,190</b>	<b>\$ 178,284</b>	<b>6.12%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 168,169</b>	<b>\$ 13,233</b>
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# REVENUE AND EXPENDITURES - GRANTS FUND 212G

## For the Four Months Ended October 31, 2019

4 MONTHS / 33.3% OF FISCAL YEAR

		FISCAL YEAR 2019/20		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	-	\$ 386	-	
9531 AID/OTHER LOCAL GOV'T AGENCY	4,346,726	3,460,806	79.62%	
<b>TOTAL REVENUE:</b>	<b>4,346,726</b>	<b>3,461,192</b>	<b>79.63%</b>	
5900 TRANSFER FROM OTHER FUNDS	104,211	88,953	85.36%	
<b>TOTAL TRANSFER IN</b>	<b>104,211</b>	<b>88,953</b>	<b>85.36%</b>	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 4,450,937</b>	<b>\$ 3,550,145</b>	<b>79.76%</b>	

		FISCAL YEAR 2019/20		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
1100 EMPLOYEE WAGES	\$ 110,743	\$ -	0.00%	
1200 EMPLOYEE BENEFITS	-	-	-	
<b>TOTAL LABOR COSTS</b>	<b>110,743</b>	<b>-</b>	<b>0.00%</b>	
2035 EDUCATION AND TRAINING SERVICES	68,080	-	0.00%	
2292 OTHER EQUIP SUPPLY	87,400	-	0.00%	
2232 FIRE EQUIP SUPPLY	425,787	425,786	100.00%	
2314 SAFETY CLOTHING AND SUPPLIES	16,656	-	0.00%	
2691 OTHER PROFESSIONAL SERVICES	-	-	-	
2898 OTHER SUPPLIES	-	-	-	
<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>597,923</b>	<b>425,786</b>	<b>71.21%</b>	
3420 REIMB EXP FROM OTHER AGENCIES	2,250,237	2,250,237	100.00%	
4303 CAPITAL OUTLAY	1,867,339	1,821,831	97.56%	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 4,826,242</b>	<b>\$ 4,497,854</b>	<b>93.20%</b>	

<b>REIMBURSEMENTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (375,305)</b>	<b>\$ (947,709)</b>
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Four Months Ended October 31, 2019 and 2018**

**4 MONTHS / 33.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 386	372	3.76%	
9531 AID/OTHER LOCAL GOV'T AGENCY	3,460,806	381,135	808.03%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
<b>TOTAL REVENUE:</b>	<b>3,461,192</b>	<b>381,507</b>	<b>807.24%</b>	
5900 TRANSFER FROM OTHER FUNDS	88,953	-	-	
TOTAL TRANSFER IN	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 3,550,145</b>	<b>\$ 381,507</b>	<b>830.56%</b>	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ -	\$ 203,627	-100.00%	
1200 EMPLOYEE BENEFITS	-	183,612	-100.00%	
<b>TOTAL LABOR COSTS</b>	<b>-</b>	<b>387,239</b>	<b>-100.00%</b>	
2036 EDUCATION AND TRAINING SERVICES	-	-	-	
2232 FIRE EQUIP SUPPLY	425,786	-	-	
2591 OTHER PROFESSIONAL SERVICES	-	-	-	
2596 OTHER SUPPLIES	-	-	-	
<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>425,786</b>	<b>-</b>	<b>-</b>	
3420 REIMB EXP FROM OTHER AGENCIES	2,250,237	-	-	
4303 EQUIPMENT	1,821,831	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 4,497,854</b>	<b>\$ 387,239</b>	<b>1061.52%</b>	

<b>REIMBURSEMENTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (947,709)</b>	<b>\$ (5,732)</b>
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## REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I For the Four Months Ended October 31, 2019

4 MONTHS / 33.3% OF FISCAL YEAR

		FISCAL YEAR 2019/20		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	-	1,422	-	
9657 IMPACT FEES	1,300,000	513,252	39.48%	
<b>TOTAL REVENUE</b>	<b>1,300,000</b>	<b>514,674</b>	<b>39.59%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,300,000</b>	<b>\$ 514,674</b>	<b>39.59%</b>	

		FISCAL YEAR 2019/20		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPDD	
2000 SERVICES & SUPPLIES	\$ 70,000	\$ 19,148	27.35%	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>70,000</b>	<b>19,148</b>	<b>27.35%</b>	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	3,800,000	15,914	0.42%	
4300 VEHICLES & EQUIPMENT	-	-	-	
<b>TOTAL CAPITAL ASSETS</b>	<b>3,800,000</b>	<b>15,914</b>	<b>0.42%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>3,870,000</b>	<b>35,062</b>	<b>0.91%</b>	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 3,870,000</b>	<b>\$ 35,062</b>	<b>0.91%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (2,570,000)</b>
	<b>\$ 479,612</b>



**REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Four Months Ended October 31, 2019**

**4 MONTHS / 33.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 1,422	\$ 2,745	-48.20%	
9657 IMPACT FEES	513,252	633,137	-18.94%	
<b>TOTAL REVENUE</b>	<b>514,674</b>	<b>635,882</b>	<b>-19.06%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 514,674</b>	<b>\$ 635,882</b>	<b>-19.06%</b>	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 19,148	\$ 20,469	-6.45%	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>19,148</b>	<b>20,469</b>	<b>-6.45%</b>	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	15,914	-	-	
4300 VEHICLES & EQUIPMENT	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>15,914</b>	<b>-</b>	<b>-</b>	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 35,062</b>	<b>\$ 20,469</b>	<b>71.29%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 479,612</b>	<b>\$ 615,413</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Four Months Ended October 31, 2019**

4 MONTHS / 33.3% OF FISCAL YEAR

		FISCAL YEAR 2019/20		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669 MEDIC COST RECOVERY	\$ 15,500,000	\$ -	0.00%	
9410 INTEREST INCOME	-	-	-	
<b>TOTAL REVENUE</b>	<b>15,500,000</b>	<b>-</b>	<b>0.00%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 15,500,000</b>	<b>-</b>	<b>0.00%</b>	

		FISCAL YEAR 2019/20		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 6,500,000	\$ -	0.00%	
<b>TOTAL EXPENDITURES:</b>	<b>6,500,000</b>	<b>-</b>	<b>0.00%</b>	
8000 TRANSFER TO OTHER FUNDS	9,220,000	-	0.00%	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 15,720,000</b>	<b>\$ -</b>	<b>0.00%</b>	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (220,000)	\$ -
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Four Months Ended October 31, 2019**

**4 MONTHS / 33.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
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 2019/20 vs. 2018/19				
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	\$ -	\$ -	-	
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