



TODD HARMS  
Fire Chief

# 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, JULY 25, 2019 – 5:00 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. <b>Action Summary Minutes</b> <b>Recommendation:</b> Approve the Action Summary Minutes for meeting of May 23, 2019.	2
2. <b>Quarterly Investment Report from June 2019</b> <b>Recommendation:</b> Receive and file the investment report for the 4 <sup>th</sup> quarter of Fiscal Year 2018-19.	3

### PRESENTATION ITEMS

1. <b>FY 2018-19 CERBT Annual Update</b> (Alisa Perry and Matt Goss) <b>Recommendation:</b> Receive presentation, no action required.	*
2. <b>Financial Report through April 30, 2019</b> (CFO Thomas) <b>Recommendation:</b> Receive and file Financial Report. No action required.	5

**NEXT MEETING DATE: August 22, 2019 at 5:30 PM.**

**ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD**

### ADJOURNMENT

Posted on July 22, 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, MAY 23, 2019 SACRAMENTO METROPOLITAN FIRE DISTRICT 10545 Armstrong Avenue Board Room – Second Floor Mather, California**

#### **CALL TO ORDER**

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

**PUBLIC COMMENT:** None

#### **CONSENT AGENDA**

**Action:** Moved by Wood, seconded by Orzalli, 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 April 25, 2019.

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

#### **PRESENTATION ITEMS**

**1. Preliminary Budget FY 2019/2020 (CFO Amanda Thomas)**

**Recommendation:** Receive presentation. No action required.

**Action:** No action taken.

#### **ADJOURNMENT**

The meeting adjourned at 5:56 p.m.

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Director Kelly, Chair

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Melissa Penilla, Board Clerk



# Sacramento Metropolitan Fire District

10545 Armstrong Ave., Suite 200, Mather, CA 95655 • Ph (916) 859-4300 • Fax (916) 859-3702

TODD HARMS  
Fire Chief

DATE: July 25<sup>th</sup>, 2019  
TO: Board of Directors  
FROM: Ronald Empedrad, Controller  
RE: Quarterly Investment Report – June, 2019

## **Background**

California Government Code §53646(b) requires the District's fiscal officer to submit a quarterly investment report. The report should contain information on all securities held, and include a statement to the effect that the District will be able to meet its expenditure requirement for the next six months.

## **Discussion**

Attachment A is the District's quarterly report for the quarter ended June 30, 2019. This report provides information on the cash and investment balances, the type of investment, maturity date, and yield of each investment. Based on the District's Preliminary Budget as well as the dry period financing provided by the County, we project that the District has sufficient monies on hand, anticipated revenues, and/or liquid investments to meet the District's expenditure requirements for the next six months. Furthermore, the District is in compliance with the adopted investment policy which incorporates the Sacramento County's Investment Policy by reference.

## **Recommendation**

Staff recommends that the Committee receive and file the investment report for the 4th quarter of Fiscal Year 2018-19.

Submitted by:

Ronald Empedrad, Controller

**Attachments:** Sacramento Metropolitan Fire District's June 2019 Quarterly Investment Report



## QUARTERLY INVESTMENT REPORT AS OF JUNE 30, 2019

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<b><u>Investments Managed by Trustees</u></b>				
Money Market Mutual Funds - Chase Financing	US Treasuries	1-Jul-2019	1,347,323	1.72%
Money Market Mutual Funds - Lease Bond Reserves	Federal Agencies	1-Jul-2019	691,357	1.83%
Commercial Paper - Pension Bond Fund	Various	Various	<u>2,060,594</u>	2.13%
	Total Managed Accounts		<u>4,099,274</u>	
<b><u>Cash in Banks</u></b>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Jul-2019	708,052	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Jul-2019	1,657,139	0.00%
Umpqua Workers' Compensation Account	Secured Deposit Acct	1-Jul-2019	<u>277,970</u>	0.00%
	Total Cash in Bank		<u>2,643,161</u>	
	Total Cash in Bank and Managed Accounts		<u>6,742,435</u>	
<b><u>Pooled Investment Funds</u></b>				
Sacramento County*	Sacramento County Treasurer	1-Jul-2019	<u>51,237,291</u>	2.46%
<b>Total Cash and Investments</b>			<b><u>\$ 57,979,726</u></b>	

I certify that this report accurately reflects all District investments, and is in conformance with the adopted District Investment Policy. Furthermore, I certify to the best of my knowledge, sufficient investment liquidity and anticipated revenues are available to meet the District's budgeted expenditure requirements for the next six months.

Signed:   
 Ronald A. Erpedrad, CPA  
 Controller

# Sacramento Metropolitan Fire District



## FINANCE COMMITTEE REPORT

FOR THE TEN MONTHS ENDED APRIL 30, 2019

(UNAUDITED)

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Presented by:

Amanda Thomas, CFO



**CASH BALANCE**  
As of April 30, 2019 and 2018

FUND NO.	NAME OF FUND	FY 2018/19	FY 2017/18
212A	County of Sacramento	\$ (28,897,874)	\$ (28,963,602)
212A	York - Workers' Compensation Fund	224,349	212,452
212A	Wells Fargo Bank	2,424,193	898,682
	<b>SUBTOTAL - GENERAL FUND</b>	<b>\$ (26,249,332)</b>	<b>\$ (27,852,468)</b>
212D	County of Sacramento Capital Facilities Fund	692,868	1,711,712
212D	US Bank - Lease Revenue Bonds Reserve Fund	915,128	680,851
212D	Chase Financing Trust	2,160,940	276,884
	<b>SUBTOTAL - CAPITAL FACILITIES FUND</b>	<b>\$ 3,768,936</b>	<b>\$ 2,669,447</b>
212E	County of Sacramento Pension Obligation Reserve Fund	4,953,283	5,099,242
212E	U.S. Bank - POB Trust Fund	3,009,345	24,825,928
	<b>SUBTOTAL - PENSION OBLIGATION FUND</b>	<b>\$ 7,962,628</b>	<b>\$ 29,925,170</b>
212G	County of Sacramento Grant Fund	863,989	832,783
212I	County of Sacramento Impact Fees	5,355,098	3,924,363
212L	County of Sacramento Leased Property Fund	1,025,388	1,296,382
212M	IGT Fund	1,332,467	6,847,885
	<b>TOTAL CASH</b>	<b>\$ (5,940,826)</b>	<b>\$ 17,643,562</b>

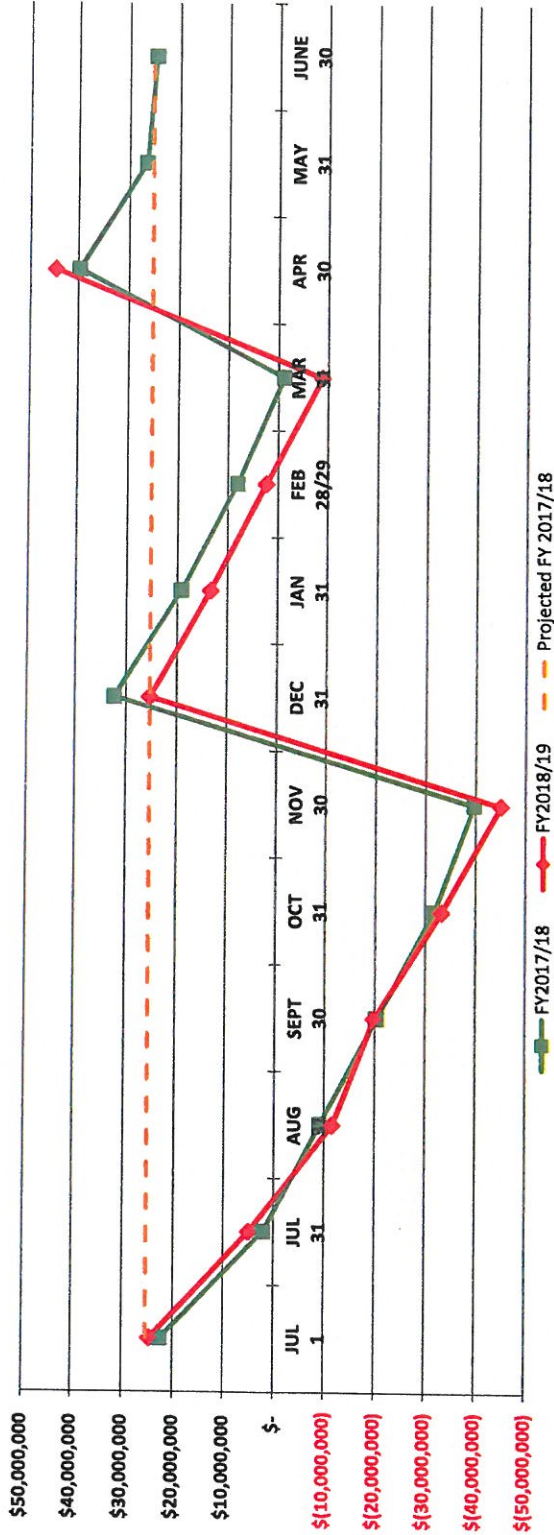


**CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)**  
**For the Ten Months Ended April 30, 2019**

<b>Beginning Balance, 7/1/2018</b>	<b>\$ 34,887,351</b>
Contributions	4,510,390
Distributions	-
Investment Earnings	1,892,392
Admin Expense	(21,472)
<b>Ending Balance, 04/30/2019</b>	<b><u>\$ 41,268,661</u></b>



## RESERVES - GENERAL OPERATING FUND 212A Fiscal Year Comparison 2017/18 to 2018/19



Period Ending	Reserves Net of WC <sup>1</sup>	Net Budgeted Expenditures <sup>2</sup>	Ratio
07/01/18	\$ 24,604,776	\$ 205,147,103	12.0%
09/30/18	\$ (19,804,609)	\$ 205,147,103	-9.7%
12/31/18	\$ 25,292,439	\$ 205,147,103	12.3%
03/31/19	\$ 2,292,495	\$ 205,147,103	1.1%
04/30/19	\$ 44,573,036	\$ 205,147,103	21.7%
6/30/2019 Projected	\$ 25,313,019	\$ 205,147,103	12.3%

**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.





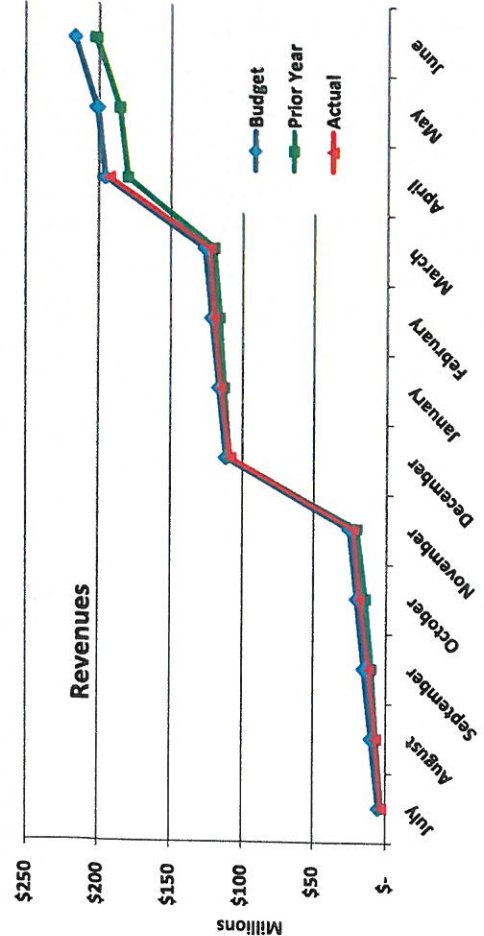
# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Ten Months Ended April 30, 2019

10 MONTHS / 83.3% OF FISCAL YEAR

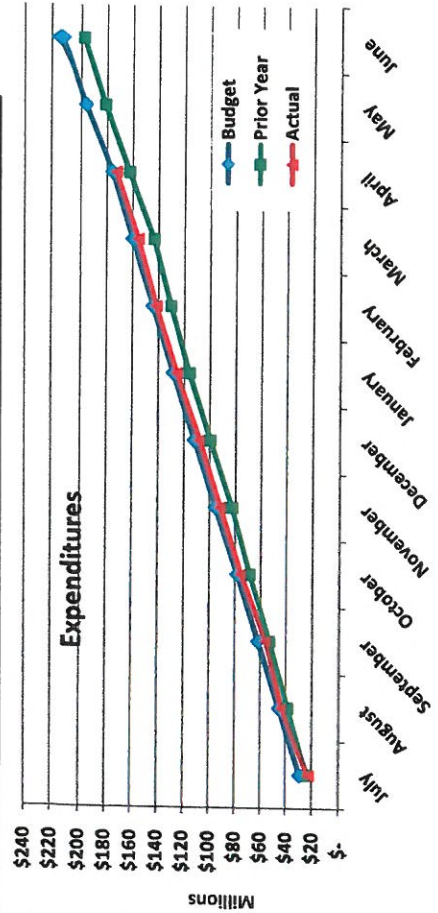
FISCAL YEAR 2018/19				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	% OF BUDGET EXP'D
9100 ALL TAXES	\$ 148,935,800	147,125,874	98.78%	83.68%
9300 FINES	3,000	1,843	54.77%	80.50%
9400 USE OF MONEY/PROPERTY	15,000	(263,102)	-1754.01%	
9500 OTHER GOVERNMENTAL AGENCIES	4,386,000	2,317,165	52.83%	
9600 OTHER CHARGES FOR SERVICES	13,951,771	11,950,348	85.59%	
9669 MEDIC COST RECOVERY*	40,100,000	31,480,744	78.51%	
9700 OTHER REVENUES	1,018,184	393,704	38.67%	
<b>TOTAL REVENUE:</b>	<b>208,419,755</b>	<b>193,006,176</b>	<b>92.60%</b>	
9862 PROCEEDS FROM SALE OF PROPERTY	10,000	2,883	28.83%	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	6,773,187	-	0.00%	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 215,202,942</b>	<b>\$ 193,009,059</b>	<b>89.69%</b>	

\*Includes GEMT



FISCAL YEAR 2018/19				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	% OF BUDGET EXP'D
1100 EMPLOYEE WAGES	\$ 101,241,414	\$ 84,714,673		83.68%
1200 EMPLOYEE BENEFITS	75,099,483	60,453,512		80.50%
<b>TOTAL LABOR COSTS:</b>	<b>176,340,898</b>	<b>145,168,185</b>		<b>82.32%</b>
2000 SERVICES & SUPPLIES	27,758,871	20,034,983		72.18%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,149,399	2,875,091		64.47%
3200 PRINCIPAL AND INTEREST	765,936	557,748		72.82%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,915,335</b>	<b>3,232,839</b>		<b>65.77%</b>
5000 TRANSFER TO OTHER FUNDS	5,479,594	4,604,792		84.04%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 214,494,699</b>	<b>\$ 173,040,799</b>		<b>80.67%</b>

**EXCESS OF REVENUE OVER EXPENDITURES \$ 708,243 \$ 19,968,260**





# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9100 ALL TAXES	\$ 147,125,674	\$ 138,264,231	6.41%	
9300 FINES	1,643	3,509	-53.18%	
9400 USE OF MONEY/PROPERTY	(263,102)	(201,669)	30.46%	
9500 OTHER GOVERNMENTAL AGENCIES	2,317,165	2,264,989	2.30%	
9600 OTHER CHARGES FOR SERVICES	11,950,348	10,250,599	16.58%	
9669 MEDIC COST RECOVERY	31,480,744	28,846,629	9.13%	
9700 OTHER REVENUES	393,704	279,325	40.95%	
<b>TOTAL REVENUE:</b>	<b>193,008,176</b>	<b>179,707,613</b>	<b>7.40%</b>	
9862 PROCEEDS FROM SALE OF PROPERTY	2,883	1,100	162.09%	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 193,009,059</b>	<b>\$ 179,708,713</b>	<b>7.40%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1100 EMPLOYEE WAGES	\$ 84,714,673	\$ 80,714,411	4.96%	
1200 EMPLOYEE BENEFITS	60,453,512	55,607,681	8.71%	
<b>TOTAL LABOR COSTS:</b>	<b>145,168,185</b>	<b>136,322,092</b>	<b>6.49%</b>	
2000 SERVICES & SUPPLIES	20,034,983	18,951,846	5.72%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,675,091	2,093,952	27.75%	
3200 PRINCIPAL AND INTEREST	557,748	685,039	-18.58%	
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>3,232,839</b>	<b>2,778,991</b>	<b>16.33%</b>	
5900 TRANSFER TO OTHER FUNDS	4,604,792	4,431,864	3.90%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 173,040,799</b>	<b>\$ 162,484,793</b>	<b>6.50%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 19,968,260</b>	<b>\$ 17,223,920</b>
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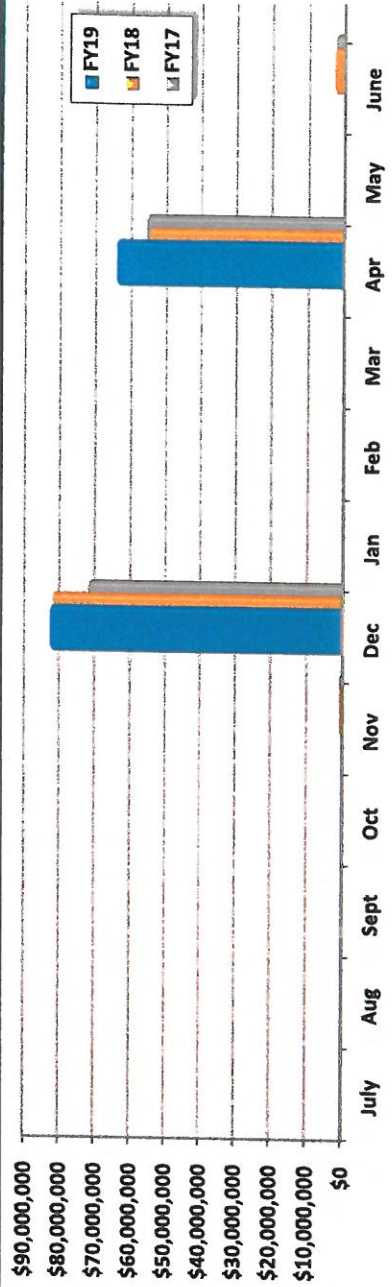


# PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A

## For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	
<b>BUDGETED</b>	<b>\$ 139,344,000</b>				<b>\$ 148,935,800</b>		
July		-	-	0.00%		-	0.00%
August		\$ 1,884	1,884	0.00%	\$	2,112	2,112
September		74	1,958	0.00%		-	2,112
October		786	2,744	0.00%		831	2,943
November		1,067,415	1,070,159	0.76%		-	2,943
December		82,052,402	83,122,561	58.78%		82,670,844	82,673,787
January		-	83,122,561	58.78%		-	82,673,787
February		14,020	83,136,581	58.79%		-	82,673,787
March		1,877	83,138,458	58.79%		107,353	82,781,140
April		55,125,773	138,264,231	97.77%		64,344,534	147,125,674
May		-	138,264,231	97.77%			
June		3,154,828	141,419,059	100.00%			
<b>TOTAL REVENUES</b>		<b>\$ 141,419,059</b>				<b>\$ 147,125,674</b>	<b>98.78%</b>



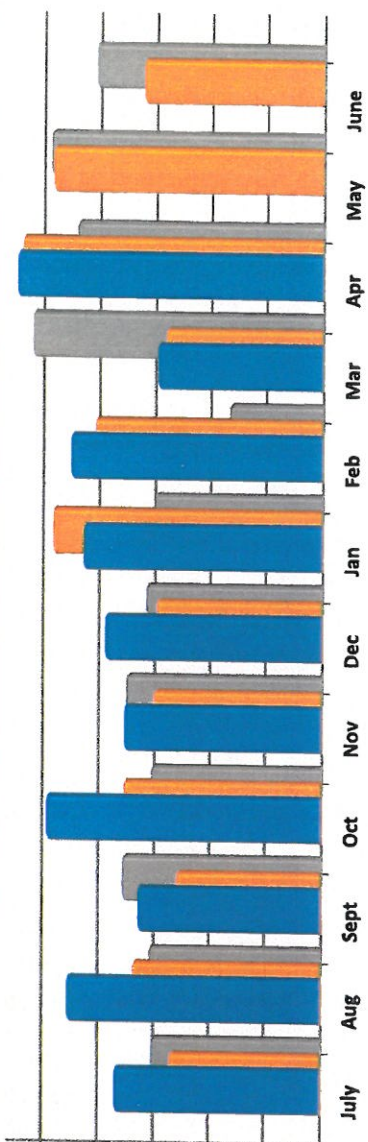
<b>Total Property Taxes Compared to Prior Year:</b>	
FY 2018/19	\$ 147,125,674
FY 2017/18	138,264,231
Revenue Increase (Decrease) from Prior Year	\$ 8,861,443
Percentage:	6.41%



**MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Ten Months Ended April 30, 2019 and 2018**

**10 MONTHS / 83.3% OF FISCAL YEAR**

	FISCAL YEAR 2017/18				FISCAL YEAR 2018/19			
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 35,200,000*				\$ 35,500,000 *			
July		\$ 2,355,512	\$ 2,355,512	6.78%		\$ 2,846,967	\$ 2,846,967	8.02%
August		2,889,882	5,045,394	14.52%		3,272,506	6,119,473	17.24%
September		2,295,105	7,340,499	21.13%		2,640,367	8,759,840	24.68%
October		2,776,923	10,117,422	29.12%		3,460,301	12,220,141	34.42%
November		2,509,989	12,627,411	36.35%		2,768,059	14,988,200	42.22%
December		2,485,193	15,112,604	43.50%		2,944,488	17,932,688	50.51%
January		3,418,420	18,531,024	53.34%		3,140,248	21,072,936	59.36%
February		3,042,247	21,573,271	62.10%		3,253,432	24,326,368	68.52%
March		2,410,945	23,984,216	69.04%		2,483,899	26,810,267	75.52%
April		3,695,077	27,679,293	79.67%		3,741,903	30,552,170	86.06%
May		3,425,400	31,104,693	89.53%				
June		2,619,772	33,724,465	97.07%				
Net Accrual/Reversal		1,017,580	34,742,045	100.00%				
<b>TOTAL MEDIC COST RECOVERY</b>		\$ 34,742,045				\$ 30,552,170		<b>86.06%</b>



<b>Total Medic Cost Recovery Compared to Prior Year:</b>	
FY 2018/19	\$ 30,552,170
FY 2017/18	27,679,293
Revenue Increase (Decrease) from Prior Year	\$ 2,872,877
Percentage:	10.38%



\*Excludes GEMT & IGT

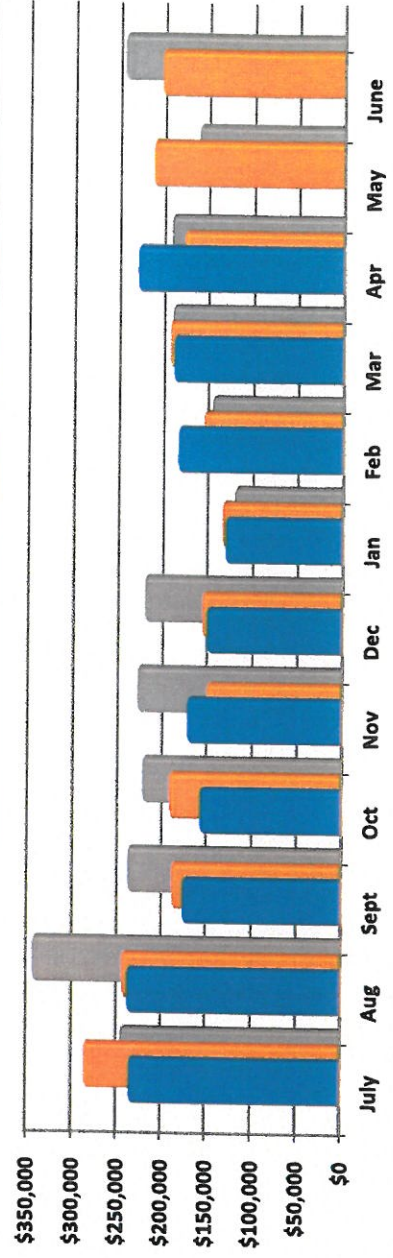


**COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Ten Months Ended April 30, 2019 and 2018**

**10 MONTHS / 83.3% OF FISCAL YEAR**

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19				
	Projected	Monthly Fees	Y-T-D Total Received	% of Actual	Projected	Monthly Fees	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	<b>\$ 2,282,505</b>				<b>\$ 2,282,505</b>			
July		\$ 286,447	\$ 286,447	12.75%		\$ 235,427	\$ 235,427	10.31%
August		243,990	530,437	23.60%		237,584	473,011	20.72%
September		188,259	718,696	31.98%		175,268	648,279	28.40%
October		191,353	910,049	40.50%		156,311	804,590	35.25%
November		149,659	1,059,708	47.16%		170,872	975,462	42.74%
December		155,248	1,214,956	54.06%		149,862	1,125,324	49.30%
January		134,261	1,349,217	60.04%		129,997	1,255,321	55.00%
February		155,187	1,504,404	66.94%		183,007	1,438,328	63.02%
March		193,903	1,698,307	75.57%		188,889	1,627,217	71.29%
April		177,652	1,875,959	83.48%		230,433	1,857,650	81.39%
May		213,960	2,089,919	93.00%				
June		204,491	2,294,410	102.10%				
Net Accrual/Reversal		(47,134)	2,247,276	100.00%				
<b>TOTAL CRRD REVENUES</b>		<b>\$ 2,247,276</b>				<b>\$ 1,857,650</b>		<b>81.39%</b>

<b>Total CRRD Revenues Compared to Prior Year:</b>	
FY 2018/19	\$ 1,857,650
FY 2017/18	1,875,959
Revenue Increase (Decrease) from Prior Year	\$ (18,309)
Percentage:	-0.98%





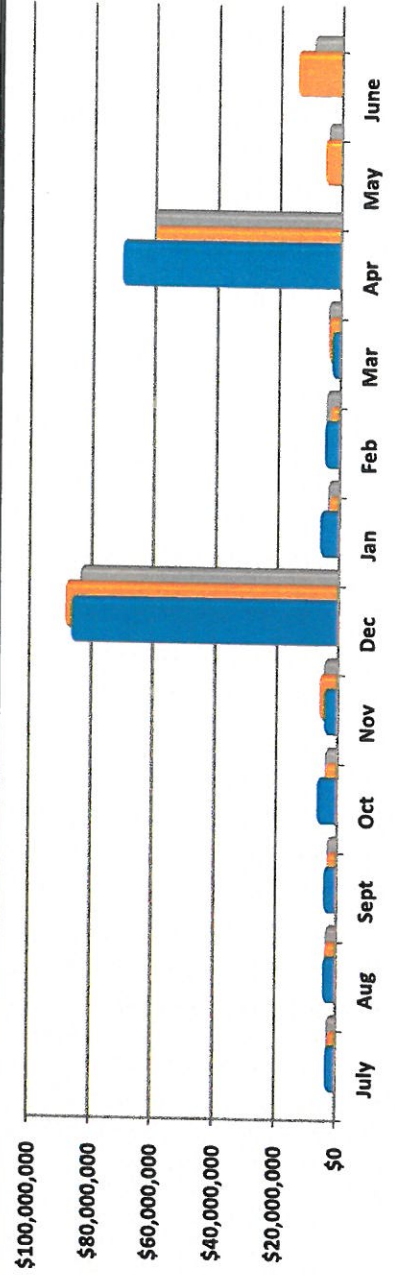
# TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

## For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

	FISCAL YEAR 2017/18				FISCAL YEAR 2018/19			
	Projected	Monthly Revenue	Y-T-D Total Received	% of Actual	Projected	Monthly Revenue	Y-T-D Total Received	% of Projected
<b>BUDGETED</b>	\$ 200,705,452				\$ 215,202,942			
July		\$ 2,709,389	\$ 2,709,389	1.34%		\$ 3,148,147	\$ 3,148,147	1.46%
August		3,825,071	6,534,460	3.24%		4,080,608	7,228,755	3.36%
September		3,219,536	9,753,996	4.84%		4,056,742	11,285,497	5.24%
October		4,162,024	13,916,020	6.90%		6,418,646	17,704,143	8.23%
November		6,077,521	19,993,541	9.91%		4,293,296	21,997,439	10.22%
December		88,682,931	108,676,471	53.87%		86,456,226	108,453,665	50.40%
January		3,577,100	112,253,571	55.64%		6,116,328	114,569,993	53.24%
February		3,252,336	115,505,907	57.26%		4,840,742	119,410,735	55.49%
March		4,034,355	119,540,262	59.26%		2,783,822	122,194,557	56.78%
April		60,168,450	179,708,712	89.08%		70,814,503	193,009,060	89.69%
May		5,703,698	185,412,410	91.91%				
June (100% of year)		14,769,233	200,181,643	99.23%				
Net Accrual/Reversal		1,552,106	201,733,749	100.00%				
<b>TOTAL REVENUE</b>		<b>\$ 201,733,749</b>				<b>\$ 193,009,060</b>		<b>89.69%</b>

<b>Total Revenue Compared to Prior Year:</b>	
FY 2018/19	\$ 193,009,060
FY 2017/18	179,708,712
Revenue Increase (Decrease) from Prior Year	<u>\$ 13,300,348</u>
Percentage:	<u>7.40%</u>





# REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

## For the Ten Months Ended April 30, 2019

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2018/19				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 43,350	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	142	-	
9862 PROCEEDS FROM SALE OF PROPERTY	100,000	279,557	279.56%	
9870 OTHER FUNDING SOURCES-FINANCING	5,784,235	1,900,000	32.85%	
<b>TOTAL REVENUE</b>	<b>5,884,235</b>	<b>2,223,049</b>	<b>37.78%</b>	
5900 TRANSFER FROM OTHER FUNDS	4,796,489	4,506,713	93.96%	
<b>TOTAL TRANSFER IN</b>	<b>4,796,489</b>	<b>4,506,713</b>	<b>93.96%</b>	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 10,680,724</b>	<b>\$ 6,729,762</b>	<b>63.01%</b>	

FISCAL YEAR 2018/19				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 147,316	\$ 137,315	93.21%	
3200 PRINCIPAL & INTEREST	4,598,772	4,031,945	87.67%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	6,080,787	3,504,411	57.63%	
4400 COMPUTER SOFTWARE	2,005,800	1,355,607	67.58%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,086,587</b>	<b>4,860,018</b>	<b>60.10%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 12,832,675</b>	<b>\$ 9,029,278</b>	<b>70.36%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (2,151,951)</b>	<b>\$ (2,299,516)</b>
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**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Ten Months Ended April 30, 2019**

**10 MONTHS / 83.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 43,350	\$ 20,131	115.34%	
9569 OTHER GOVERNMENTAL AGENCIES	142	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	279,557	10,500	2562.45%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	1,900,000	-	-	
<b>TOTAL REVENUE</b>	<b>2,223,049</b>	<b>30,631</b>	<b>7157.51%</b>	
5900 TRANSFER FROM OTHER FUNDS	4,506,713	3,826,353	17.78%	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 6,729,762</b>	<b>\$ 3,856,984</b>	<b>74.48%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 137,315	\$ 42	326840%	
3200 PRINCIPAL & INTEREST	4,031,945	3,187,292	26.50%	
4101 LAND ACQUISITION	-	9,935	-100.00%	
4201 STRUCTURES	-	5,693	-100.00%	
4300 VEHICLES & EQUIPMENT	3,504,411	2,020,501	73.44%	
4400 COMPUTER SOFTWARE	1,355,607	-	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,860,018</b>	<b>2,036,129</b>	<b>138.69%</b>	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 9,029,278</b>	<b>\$ 5,223,463</b>	<b>72.86%</b>	

**EXCESS OF REVENUE OVER EXPENDITURES**      **\$ (2,299,516) \$ (1,366,479)**





**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Ten Months Ended April 30, 2019**

10 MONTHS / 83.3% OF FISCAL YEAR

		FISCAL YEAR 2018/19			% OF BUDGET RECEIVED
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE			
9410 INTEREST INCOME	\$ -	4,241		-	
9429 BUILDING RENTAL	362,574	235,650		64.99%	
9710 OTHER REVENUES	-	5,169		-	
<b>TOTAL REVENUE:</b>	<b>362,574</b>	<b>239,891</b>		<b>66.16%</b>	
5900 TRANSFER FROM OTHER FUNDS	304,729	98,079		32.19%	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 667,303</b>	<b>\$ 343,139</b>		<b>51.42%</b>	

		FISCAL YEAR 2018/19			% OF BUDGET EXP'D'D
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES			
2000 SERVICES & SUPPLIES	\$ 609,174	\$ 430,106		70.60%	
3200 PRINCIPAL AND INTEREST	296,582	98,662		33.27%	
4101 LAND ACQUISITION	-	-		-	
4201 STRUCTURES	-	-		-	
TOTAL CAPITAL OUTLAY	-	-		-	
8000 TRANSFERS TO OTHER FUNDS	-	-		-	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 905,756</b>	<b>\$ 528,768</b>		<b>58.38%</b>	

EXCESS OF REVENUE OVER EXPENDITURES	<b>\$ (238,453)</b>	<b>\$ (185,629)</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Ten Months Ended April 30, 2019 and 2018**

**10 MONTHS / 83.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 4,241	9,995	-57.57%	
9429 BUILDING RENTAL	235,650	275,042	-14.32%	
9710 OTHER REVENUES	5,169	-		
<b>TOTAL REVENUE:</b>	<b>245,060</b>	<b>285,037</b>	<b>-14.03%</b>	
5900 TRANSFER FROM OTHER FUNDS	98,079	-	-	
<b>TOTAL TRANSFER IN</b>	<b>98,079</b>	<b>589,206</b>	<b>-83.35%</b>	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 343,139</b>	<b>\$ 874,243</b>	<b>-60.75%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES AND SUPPLIES:	\$ 430,106	\$ 457,438	-5.98%	
3200 PRINCIPAL AND INTEREST	98,662	100,361	-1.69%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 528,768</b>	<b>\$ 557,799</b>	<b>-5.20%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (185,629)</b>	<b>\$ 316,444</b>
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# REVENUE AND EXPENDITURES - GRANTS FUND 212G

## For the Ten Months Ended April 30, 2019

10 MONTHS / 83.3% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2018/19			FISCAL YEAR 2018/19		
	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D
9410 INTEREST INCOME	\$ -	\$ 7,828	-	1100 EMPLOYEE WAGES	\$ 290,064	\$ 203,627	70.20%
9531 AID/OTHER LOCAL GOV'T AGENCY	4,226,236	448,682	10.62%	1200 EMPLOYEE BENEFITS	123,332	183,612	148.88%
<b>TOTAL REVENUE:</b>	<b>4,226,236</b>	<b>456,510</b>	<b>10.80%</b>	<b>TOTAL LABOR COSTS</b>	<b>413,396</b>	<b>387,239</b>	<b>93.67%</b>
6900 TRANSFER FROM OTHER FUNDS	378,376	-	0.00%	2035 EDUCATION AND TRAINING SERVICES	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>378,376</b>	<b>-</b>	<b>0.00%</b>	2232 FIRE EQUIP SUPPLY	4,177,340	-	0.00%
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 4,604,612</b>	<b>\$ 456,510</b>	<b>9.91%</b>	2591 OTHER PROFESSIONAL SERVICES	-	-	-
				2898 OTHER SUPPLIES	-	-	-
				<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>4,177,340</b>	<b>-</b>	<b>0.00%</b>
				4303 CAPITAL OUTLAY	13,876	12,580	90.66%
				<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 4,604,612</b>	<b>\$ 399,819</b>	<b>8.68%</b>

<b>REIMBURSEMENTS OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>
	<b>\$ 56,691</b>



## REVENUE AND EXPENDITURES - GRANTS FUND 212G For the Ten Months Ended April 30, 2019 and 2018

### 10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 7,828	\$ 5,670	38.06%	
9531 AID/OTHER LOCAL GOV'T AGENCY	448,682	1,370,538	-67.26%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
<b>TOTAL REVENUE:</b>	<b>456,510</b>	<b>1,376,208</b>	<b>-66.83%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	16,305	-100.00%	
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>16,305</b>	<b>-100.00%</b>	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 456,510</b>	<b>\$ 1,392,513</b>	<b>-67.22%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
1000 EMPLOYEE WAGES	\$ 203,627	\$ 629,153	-67.63%	
1200 EMPLOYEE BENEFITS	183,612	547,354	-66.45%	
<b>TOTAL LABOR COSTS</b>	<b>387,239</b>	<b>1,176,507</b>	<b>-67.09%</b>	
2035 EDUCATION AND TRAINING SERVICES	-	54,986	-100.00%	
2232 FIRE EQUIP SUPPLY	-	-	-	
2591 OTHER PROFESSIONAL SERVICES	-	99,407	-100.00%	
2898 OTHER SUPPLIES	-	70,473	-100.00%	
<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>-</b>	<b>224,866</b>	<b>-100.00%</b>	
4303 EQUIPMENT	12,580	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 399,819</b>	<b>\$ 1,401,373</b>	<b>-71.47%</b>	

<b>REIMBURSEMENTS OVER (UNDER) EXPENDITURES</b>	<b>\$ 56,691</b>	<b>\$ (8,860)</b>
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121**  
**For the Ten Months Ended April 30, 2019**

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2018/19			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	46,913	-
9657 IMPACT FEES	1,300,000	1,207,448	92.88%
<b>TOTAL REVENUE</b>	<b>1,300,000</b>	<b>1,254,361</b>	<b>96.49%</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>\$ 1,254,361</b>	<b>96.49%</b>

FISCAL YEAR 2018/19			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPP'D
2000 SERVICES & SUPPLIES	\$ 70,000	\$ 39,619	56.60%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>70,000</b>	<b>39,619</b>	<b>56.60%</b>
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	1,500,000	-	0.00%
4300 VEHICLES & EQUIPMENT	-	-	-
<b>TOTAL CAPITAL ASSETS</b>	<b>1,500,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES:</b>	<b>1,570,000</b>	<b>39,619</b>	<b>2.52%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 1,570,000</b>	<b>\$ 39,619</b>	<b>2.52%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (270,000)</b>	<b>\$ 1,214,742</b>
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Ten Months Ended April 30, 2019**

**10 MONTHS / 83.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ 46,913	\$ 23,067	103.38%	
9657 IMPACT FEES	1,207,448	1,014,738	18.99%	
<b>TOTAL REVENUE</b>	<b>1,254,361</b>	<b>1,037,805</b>	<b>20.87%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,254,361</b>	<b>\$ 1,037,805</b>	<b>20.87%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 39,619	\$ 48,839	-18.88%	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>39,619</b>	<b>48,839</b>	<b>-18.88%</b>	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 39,619</b>	<b>\$ 48,839</b>	<b>-18.88%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 1,214,742</b>	<b>\$ 988,966</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Ten Months Ended April 30, 2019**

10 MONTHS / 83.3% OF FISCAL YEAR

		FISCAL YEAR 2018/19		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9669 MEDIC COST RECOVERY	\$ 10,000,000	\$ 15,156,755	151.57%	
9410 INTEREST INCOME	-	-		
<b>TOTAL REVENUE</b>	<b>10,000,000</b>	<b>15,156,755</b>	<b>151.57%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 10,000,000</b>	<b>\$ 15,156,755</b>	<b>151.57%</b>	

		FISCAL YEAR 2018/19		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 6,200,000	\$ 5,936,755	95.75%	
<b>TOTAL EXPENDITURES:</b>	<b>6,200,000</b>	<b>5,936,755</b>	<b>95.75%</b>	
5000 TRANSFER TO OTHER FUNDS	6,773,187	-	0.00%	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 12,973,187</b>	<b>\$ 5,936,755</b>	<b>45.76%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (2,973,187)</b>	<b>\$ 9,220,000</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**Current Y-T-D vs. Prior Y-T-D**  
**For the Ten Months Ended April 30, 2019**

**10 MONTHS / 83.3% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9669 MEDIC COST RECOVERY	\$ 15,156,755	\$ 30,494,610	-50.30%	
9410 INTEREST INCOME	-	-	-	
<b>TOTAL REVENUE</b>	<b>15,156,755</b>	<b>30,494,610</b>	<b>-50.30%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 15,156,755</b>	<b>\$ 30,494,610</b>	<b>-50.30%</b>	

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 5,936,755	\$ 18,263,521	-67.49%	
<b>TOTAL EXPENDITURES:</b>	<b>5,936,755</b>	<b>18,263,521</b>	<b>-67.49%</b>	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 5,936,755</b>	<b>\$ 18,263,521</b>	<b>-67.49%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 9,220,000</b>	<b>\$ 12,231,089</b>
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