



# 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, OCTOBER 22, 2020 – 5:00 PM

Held Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 991 1691 9581 #

Password: 850 509 276 #

### 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. **Action Summary Minutes** 2  
**Recommendation:** Approve the Action Summary Minutes for meeting of August 27, 2020.
2. **Quarterly Investment Report from September 2020** 3  
**Recommendation:** Receive and file the investment report for the 1<sup>st</sup> quarter of Fiscal Year 2020-21.

### PRESENTATION ITEMS

1. **Financial Report through August 31, 2020 (CFO Amanda Thomas)** 5  
**Recommendation:** Receive and file financial report. No action required.
2. **CalPERS Pension Plan Actuarial Valuations as of June 30, 2019** \*\*  
(CFO Amanda Thomas)  
**PDF** Separate Attachment  
**Recommendation:** Receive presentation. No action required.

NEXT MEETING DATE: TBD

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

### ADJOURNMENT

Posted on October 19, 2020

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 – REGULAR MEETING THURSDAY, AUGUST 27, 2020 – 5:00 PM

Held Remotely Via Zoom

Phone: (669) 900-6833

Webinar ID: 941 0883 4220 #

Password: 620 021 326 #

#### COMMITTEE MEMBERS

Director Randy Orzalli – Chair

Director Ted Wood – Vice Chair

Director Gay Jones

#### CALL TO ORDER

The meeting was called to order at 5:03 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 Wood, seconded by Jones, 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 June 25, 2020.

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

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

**Recommendation:** Receive and file the investment report for the 4<sup>th</sup> quarter of Fiscal Year 2019-20.

**Action:** Received and filed the investment report for the 4<sup>th</sup> quarter.

#### PRESENTATION ITEMS

1. **Financial Report through June 30, 2020** (CFO Amanda Thomas)

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

**Action:** No action taken.

2. **Final Budget FY 2020/2021** (CFO Amanda Thomas)

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

**Action:** No action taken.

#### ADJOURNMENT

The meeting adjourned at 5:33 PM.

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Director Orzalli, Chair

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Melissa Penilla, Board Clerk





# Sacramento Metropolitan Fire District

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

TODD HARMS  
Fire Chief

DATE: October 22, 2020  
TO: Board of Directors  
FROM: Ronald Empedrad, Controller  
RE: Quarterly Investment Report – September, 2020

## 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 September 30, 2020. 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 Final 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 1st quarter of Fiscal Year 2020-21.

Submitted by:

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Ronald Empedrad, Controller

Attachments: Sacramento Metropolitan Fire District's September 2020 Quarterly Investment Report



## QUARTERLY INVESTMENT REPORT AS OF SEPTEMBER 30, 2020

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<b><u>Investments Managed by Trustees</u></b>				
Money Market Mutual Funds - Chase Financing	US Treasuries	1-Oct-2020	3,650,279	0.01%
Money Market Mutual Funds - Lease Bond Reserves	Federal Agencies	1-Oct-2020	676,025	0.01%
Government Securities - Pension Bond Fund	Various	Various	<u>7,132,915</u>	1.57%
	Total Managed Accounts		<u>11,459,219</u>	
<b><u>Cash in Banks</u></b>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Oct-2020	777,207	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Oct-2020	77,169	0.00%
Umpqua Workers' Compensation Account	Secured Deposit Acct	1-Oct-2020	<u>122,662</u>	0.00%
	Total Cash in Bank		<u>977,039</u>	
	Total Cash in Bank and Managed Accounts		<u>12,436,258</u>	
<b><u>Pooled Investment Funds</u></b>				
Sacramento County*	Sacramento County Treasurer	1-Oct-2020	<u>(20,482,426)</u>	0.97%
<b>Total Cash and Investments</b>			<b><u>\$ (8,046,168)</u></b>	

*\*As part of managing the District's cash flow needs, the Sacramento County Treasurer allows dry period financing of up to 85% of estimated property tax revenues. The money is essentially loaned by the County's Investment Pool.*

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 Empedrad, CPA  
 Controller

# Sacramento Metropolitan Fire District



**FINANCE COMMITTEE REPORT**  
**FOR THE TWO MONTHS ENDED AUGUST 31, 2020**  
(UNAUDITED)

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Presented by:  
Amanda Thomas, CFO





**CASH BALANCE**  
As of August 31, 2020 and 2019

FUND NO.	NAME OF FUND	FY 2020/21	FY 2019/20
212A	County of Sacramento	\$ (35,036,149)	\$ (27,353,040)
212A	York - Workers' Compensation Fund	27,098	235,976
212A	Wells Fargo Bank	2,303,579	2,905,815
	<i>SUBTOTAL - GENERAL FUND</i>	\$ (32,705,472)	\$ (24,211,249)
212D	County of Sacramento Capital Facilities Fund	7,887,248	8,319,729
212D	US Bank - Lease Revenue Bonds Reserve Fund	676,022	693,470
212D	Chase Financing Trust	3,732,389	436,778
	<i>SUBTOTAL - CAPITAL FACILITIES FUND</i>	\$ 12,295,659	\$ 9,449,977
212E	County of Sacramento Pension Obligation Reserve Fund	1,043,017	1,035,692
212E	U.S. Bank - POB Trust Fund	7,134,388	4,448,021
	<i>SUBTOTAL - PENSION OBLIGATION FUND</i>	\$ 8,177,405	\$ 5,483,713
212G	County of Sacramento Grant Fund	769,544	1,735,613
212I	County of Sacramento Impact Fees	7,105,753	6,004,756
212L	County of Sacramento Leased Property Fund	824,416	271,190
212M	IGT Fund	9,411,729	9,716,035
	<i>TOTAL CASH</i>	\$ 5,879,034	\$ 8,450,035

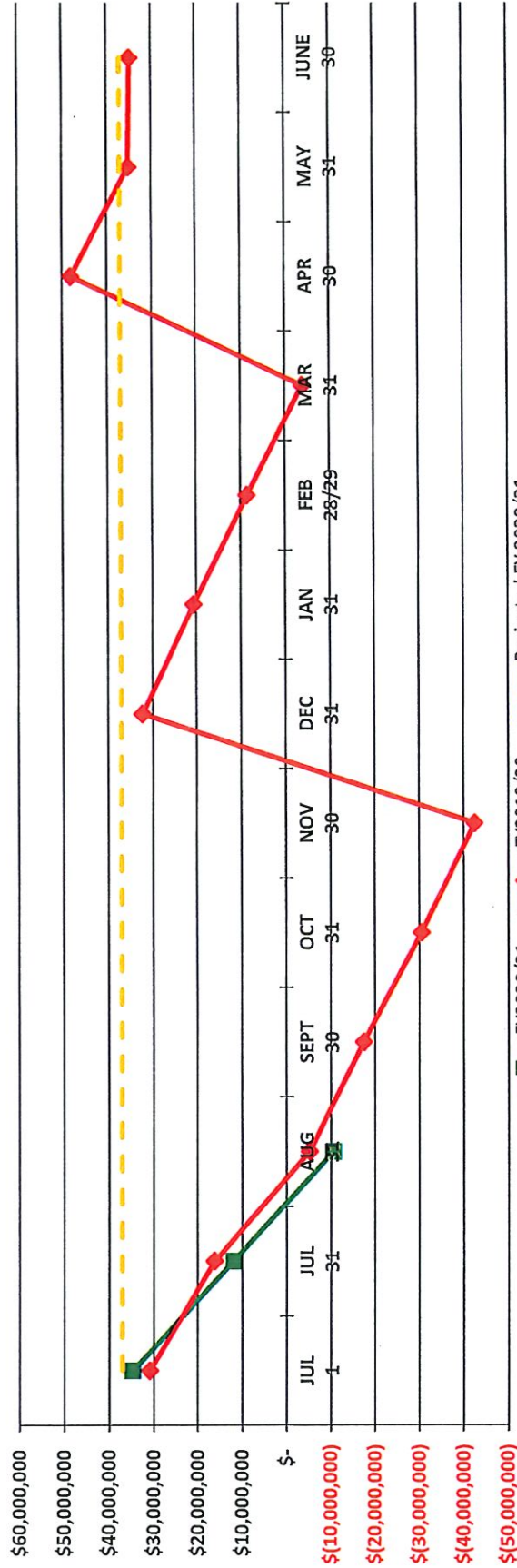


**CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)**  
**For the Two Months Ended August 31, 2020**

<b>Beginning Balance, 7/1/2020</b>	<b>\$ 49,294,936</b>
Contributions	1,022,098
Distributions	-
Investment Earnings	3,931,678
Admin Expense	(4,302)
<b>Ending Balance, 08/31/2020</b>	<b><u>\$ 54,244,410</u></b>



## 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 <sup>1</sup>	Net Budgeted Expenditures <sup>2</sup>	Ratio
07/01/20	\$ 34,722,940	\$ 231,910,177	15.0%
08/31/20	\$ (10,535,463)	\$ 231,910,177	-4.5%
6/30/2021 Projected	\$ 36,943,163	\$ 231,910,177	15.9%

**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 Two Months Ended August 31, 2020

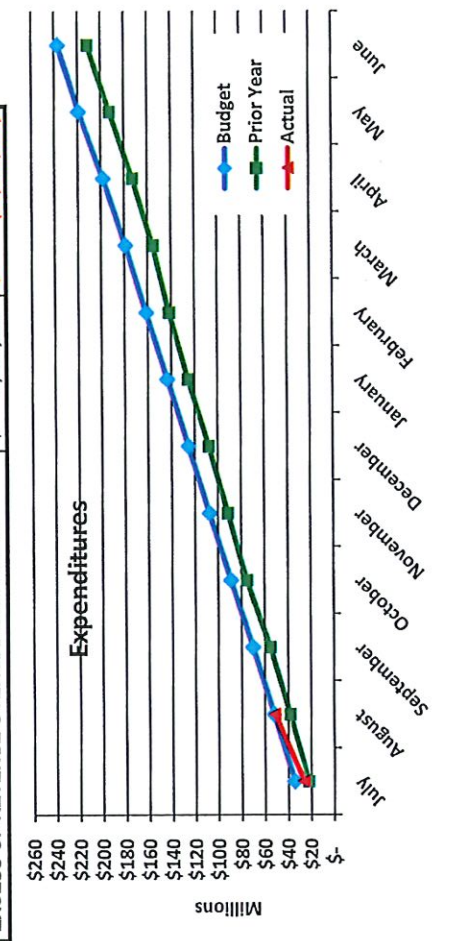
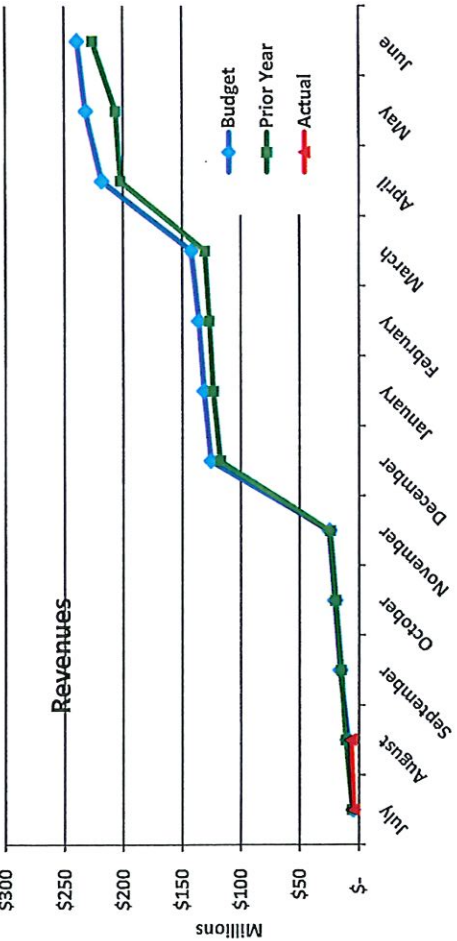
2 MONTHS / 16.7% OF FISCAL YEAR

FISCAL YEAR 2020/21				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECD	
9100 ALL TAXES	\$ 165,773,000	2,329	0.00%	
9300 FINES	15,750	136	0.86%	
9400 USE OF MONEY/PROPERTY	15,000	(6)	-0.04%	
9500 OTHER GOVERNMENTAL AGENCIES	4,051,000	-	0.00%	
9600 OTHER CHARGES FOR SERVICES	14,058,651	415,947	2.96%	
9669 MEDIC COST RECOVERY*	44,140,000	6,052,135	13.71%	
9700 OTHER REVENUES	2,029,701	9,462	0.47%	
<b>TOTAL REVENUE:</b>	<b>230,083,103</b>	<b>6,480,003</b>	<b>2.82%</b>	
9862 PROCEEDS FROM SALE OF PROPERTY	-	-	-	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	9,220,000	-	0.00%	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 239,303,102</b>	<b>\$ 6,480,003</b>	<b>2.71%</b>	

FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
1100 EMPLOYEE WAGES	\$ 104,706,410	\$ 17,974,257	17.17%	
1200 EMPLOYEE BENEFITS	90,240,318	19,845,576	21.99%	
<b>TOTAL LABOR COSTS:</b>	<b>194,946,728</b>	<b>37,819,833</b>	<b>19.40%</b>	
2000 SERVICES & SUPPLIES	30,786,019	6,861,106	22.29%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	3,653,000	30,480	0.83%	
3200 PRINCIPAL AND INTEREST	585,799	100	0.02%	
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,238,799</b>	<b>30,580</b>	<b>0.72%</b>	
5000 TRANSFER TO OTHER FUNDS	7,111,334	7,026,886	98.81%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 237,082,880</b>	<b>\$ 51,738,405</b>	<b>21.82%</b>	

EXCESS OF REVENUE OVER EXPENDITURES \$ 2,220,223 \$ (45,268,402)





# REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

## For the Two Months Ended August 31, 2020 and 2019

### 2 MONTHS / 16.7% 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	\$ 2,329	\$ 2,352	-0.98%	
9300 FINES	136	210	-35.24%	
9400 USE OF MONEY/PROPERTY	(6)	(4)	50.00%	
9500 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9600 OTHER CHARGES FOR SERVICES	415,947	852,884	-51.23%	
9669 MEDIC COST RECOVERY	6,052,135	8,983,624	-32.63%	
9700 OTHER REVENUES	9,462	846,192	-98.88%	
<b>TOTAL REVENUE:</b>	<b>6,480,003</b>	<b>10,685,258</b>	<b>-39.36%</b>	
9862 PROCEEDS FROM SALE OF PROPERTY	-	(209)	-100.00%	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 6,480,003</b>	<b>\$ 10,685,049</b>	<b>-39.35%</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	\$ 17,974,257	\$ 15,801,744	13.75%	
1200 EMPLOYEE BENEFITS	19,845,576	17,192,753	15.43%	
<b>TOTAL LABOR COSTS:</b>	<b>37,819,833</b>	<b>32,994,497</b>	<b>14.62%</b>	
2000 SERVICES & SUPPLIES	6,861,106	6,496,015	5.62%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	30,480	65,713	-53.62%	
3200 PRINCIPAL AND INTEREST	100	270,200	-99.96%	
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>30,580</b>	<b>335,913</b>	<b>-90.90%</b>	
5900 TRANSFER TO OTHER FUNDS	7,026,886	6,894,382	1.92%	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 51,738,405</b>	<b>\$ 46,720,807</b>	<b>10.74%</b>	

EXCESS OF REVENUE OVER EXPENDITURES	<b>\$ (45,258,402)</b>	<b>\$ (36,035,758)</b>
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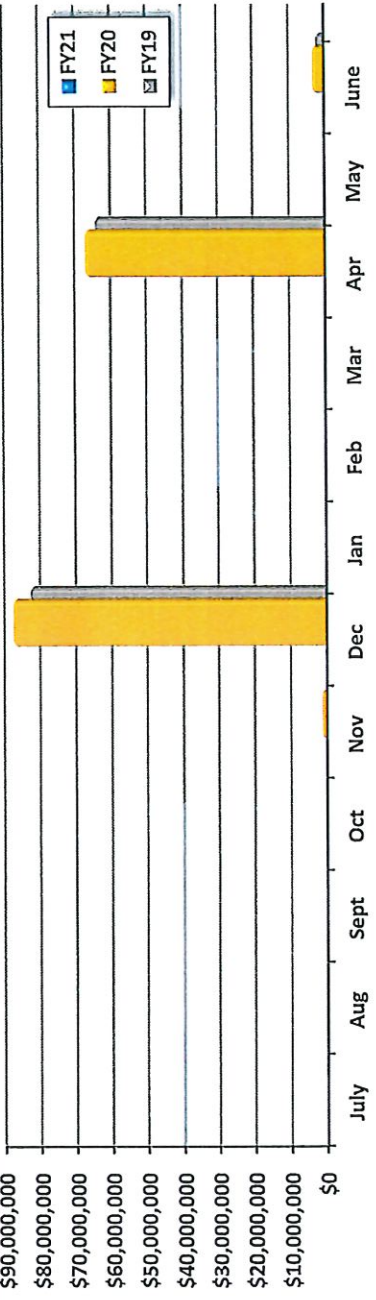




**PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A**  
**For the Two Months Ended August 31, 2020 and 2019**

**2 MONTHS / 16.7% 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
<b>BUDGETED</b>	\$ 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%				
October		874	3,260	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%				
<b>TOTAL REVENUES</b>		\$ 158,932,321				\$ 2,329		<b>0.00%</b>



Total Property Taxes Compared to Prior Year:	
FY 2020/21	\$ 2,329
FY 2019/20	2,352
Revenue Increase (Decrease) from Prior Year	\$ (23)
Percentage:	-0.98%



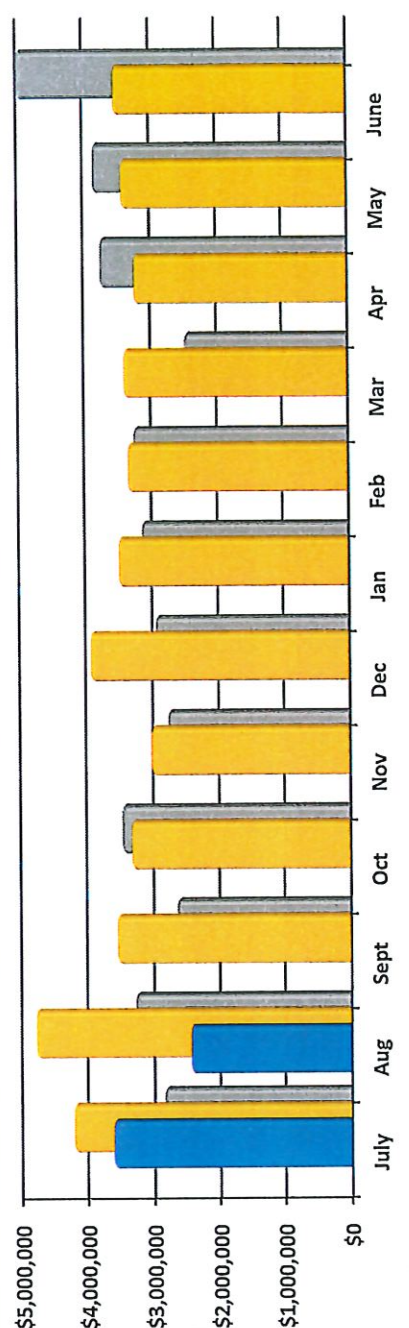


## MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Two Months Ended August 31, 2020 and 2019

### 2 MONTHS / 16.7% 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*				\$ 43,140,000 *			
July		\$ 4,202,502	\$ 4,202,502	9.73%		\$ 3,607,886	\$ 3,607,886	8.36%
August		4,781,122	8,983,624	20.81%		2,444,249	6,052,135	14.03%
September		3,536,563	12,520,187	29.00%				
October		3,317,257	15,837,444	36.68%				
November		3,020,466	18,857,910	43.68%				
December		3,920,331	22,778,241	52.76%				
January		3,484,111	26,262,352	60.83%				
February		3,338,708	29,601,060	68.56%				
March		3,390,607	32,991,667	76.41%				
April		3,236,181	36,227,848	83.91%				
May		3,416,724	39,644,572	91.82%				
June		3,531,513	43,176,085	100.00%				
<b>TOTAL MEDIC COST RECOVERY</b>		\$ 43,176,085				\$ 6,052,135		14.03%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2020/21	\$ 6,052,135
FY 2019/20	8,983,624
Revenue Increase (Decrease) from Prior Year	\$ (2,931,489)
Percentage:	-32.63%



\*Excludes GEMT & IGT, includes QAF.

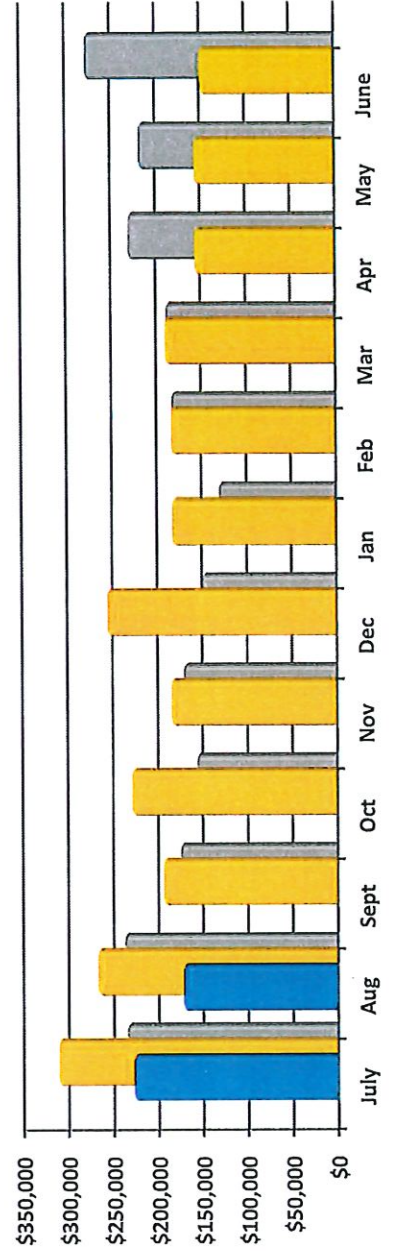


**COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Two Months Ended August 31, 2020 and 2019**

**2 MONTHS / 16.7% 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>	\$ 2,111,750				\$ 2,101,750			
July		\$ 310,930	\$ 310,930	12.66%		\$ 227,678	\$ 227,678	10.83%
August		267,269	578,199	23.54%		172,497	400,175	19.04%
September		193,939	772,138	31.43%				
October		228,339	1,000,477	40.73%				
November		184,373	1,184,850	48.23%				
December		255,403	1,440,253	58.63%				
January		182,550	1,622,803	66.06%				
February		183,306	1,806,109	73.52%				
March		189,321	1,995,430	81.23%				
April		155,740	2,151,170	87.57%				
May		155,920	2,307,090	93.91%				
June		149,510	2,456,600	100.00%				
<b>TOTAL CRRD REVENUES</b>		\$ 2,456,600				\$ 400,175		19.04%

Total CRRD Revenues Compared to Prior Year:	
FY 2020/21	\$ 400,175
FY 2019/20	578,199
Revenue Increase (Decrease) from Prior Year	\$ (178,024)
Percentage:	-30.79%



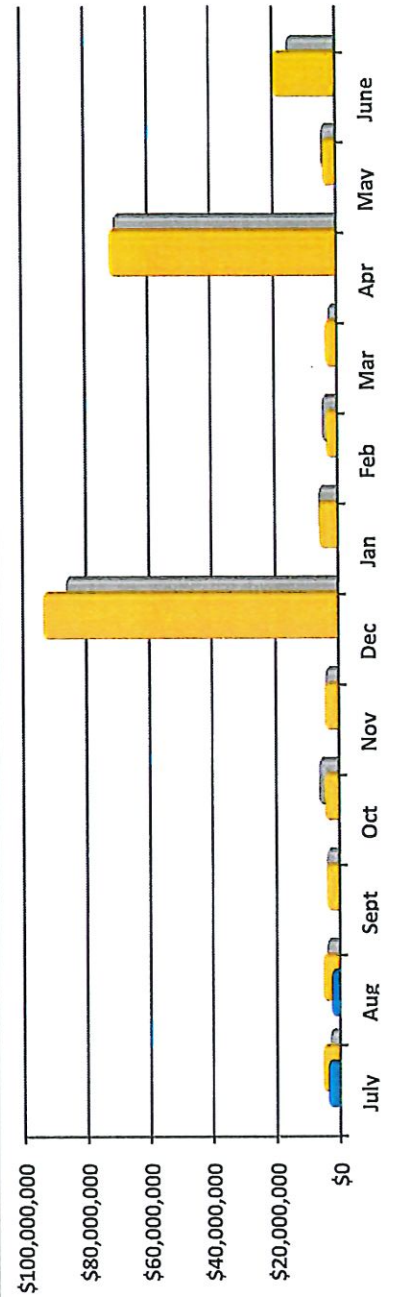




## TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A For the Two Months Ended August 31, 2020 and 2019

**2 MONTHS / 16.7% 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				\$ 239,303,102			
July		\$ 5,398,404	\$ 5,398,404	2.38%		\$ 3,858,209	\$ 3,858,209	1.61%
August		5,286,645	10,685,049	4.72%		2,621,794	6,480,003	2.71%
September		4,047,872	14,732,921	6.51%				
October		4,523,106	19,256,027	8.51%				
November		4,439,432	23,695,459	10.47%				
December		93,573,919	117,269,377	51.81%				
January		5,942,390	123,211,767	54.43%				
February		3,560,900	126,772,667	56.00%				
March		3,653,376	130,426,043	57.62%				
April		72,023,515	202,449,558	89.44%				
May		4,076,255	206,525,813	91.24%				
June (100% of year)		19,834,897	226,360,710	100.00%				
<b>TOTAL REVENUE</b>		\$ 226,360,710				\$ 6,480,003		2.71%



<b>Total Revenue Compared to Prior Year:</b>	
FY 2020/21	\$ 6,480,003
FY 2019/20	10,685,049
Revenue Increase (Decrease) from Prior Year	<b>\$ (4,205,046)</b>
Percentage:	<b>-39.35%</b>







# REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

## For the Two Months Ended August 31, 2020

### 2 MONTHS / 16.7% OF FISCAL YEAR

FISCAL YEAR 2020/21				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	-	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	-	35,282	-	
9870 OTHER FUNDING SOURCES-FINANCING	3,985,000	-	0.00%	
<b>TOTAL REVENUE</b>	<b>3,985,000</b>	<b>35,282</b>	<b>0.89%</b>	
5900 TRANSFER FROM OTHER FUNDS	7,076,581	7,026,886	99.30%	
<b>TOTAL TRANSFER IN</b>	<b>7,076,581</b>	<b>7,026,886</b>	<b>99.30%</b>	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 11,061,581</b>	<b>\$ 7,062,168</b>	<b>63.84%</b>	

FISCAL YEAR 2020/21				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ -	-	-	
3200 PRINCIPAL & INTEREST	6,524,156	866,155	13.28%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	67,000	-	0.00%	
4202 NON-STRUCTURE	153,000	-	0.00%	
4300 VEHICLES & EQUIPMENT	5,646,161	1,303,781	23.09%	
4400 COMPUTER SOFTWARE	-	324	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,866,161</b>	<b>1,304,105</b>	<b>22.23%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 12,390,317</b>	<b>\$ 2,170,260</b>	<b>17.52%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (1,328,736)</b>
	<b>\$ 4,891,908</b>



# REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

## For the Two Months Ended August 31, 2020

### 2 MONTHS / 16.7% 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	\$ -	\$ -	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	35,282	66,951	-47.30%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-	
<b>TOTAL REVENUE</b>	<b>35,282</b>	<b>66,951</b>	<b>-47.30%</b>	
5900 TRANSFER FROM OTHER FUNDS	7,026,886	6,804,912	3.26%	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 7,062,168</b>	<b>\$ 6,871,863</b>	<b>2.77%</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	866,155	866,155	0.00%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	-	30,141	-100.00%	
4300 VEHICLES & EQUIPMENT	1,303,781	1,451,278	-10.16%	
4400 COMPUTER SOFTWARE	324	6,353	-94.90%	
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,304,105</b>	<b>1,487,772</b>	<b>-12.35%</b>	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 2,170,260</b>	<b>\$ 2,353,927</b>	<b>-7.80%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 4,891,908</b>	<b>\$ 4,517,936</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Two Months Ended August 31, 2020**

2 MONTHS / 16.7% OF FISCAL YEAR

		FISCAL YEAR 2020/21		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ -	-	
9429 BUILDING RENTAL	1,110,029	177,329	15.98%	
9710 OTHER REVENUES	-	-	-	
<b>TOTAL REVENUE:</b>	<b>1,110,029</b>	<b>177,329</b>	<b>15.98%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 1,110,029</b>	<b>\$ 177,329</b>	<b>15.98%</b>	

		FISCAL YEAR 2020/21		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 373,739	\$ 33,173	8.88%	
3200 PRINCIPAL AND INTEREST	296,332	-	0.00%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES:</b>	<b>\$ 670,071</b>	<b>\$ 33,173</b>	<b>4.95%</b>	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 439,958	\$ 144,156
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Two Months Ended August 31, 2020 and 2019**

**2 MONTHS / 16.7% OF FISCAL YEAR**

REVENUE BY OBJECT		FISCAL YEAR COMPARISON 2020/21 vs. 2019/120		FISCAL YEAR COMPARISON 2020/21 vs. 2019/120		EXPENDITURES BY OBJECT		FISCAL YEAR COMPARISON 2020/21 vs. 2019/120	
		CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE		CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
9410	INTEREST INCOME	\$ -	\$ -	-	2000	SERVICES AND SUPPLIES:	\$ 33,173	\$ 31,950	3.83%
9429	BUILDING RENTAL	177,329	178,557	-0.69%	3200	PRINCIPAL AND INTEREST	-	-	-
9710	OTHER REVENUES	-	60	-100.00%					
	<b>TOTAL REVENUE:</b>	<b>177,329</b>	<b>178,617</b>	<b>-0.72%</b>	4000	CAPITAL OUTLAY	-	-	-
5900	TRANSFER FROM OTHER FUNDS	-	-	-	5000	TRANSFERS TO OTHER FUNDS	-	-	-
	<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 177,329</b>	<b>\$ 178,617</b>	<b>-0.72%</b>		<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 33,173</b>	<b>\$ 31,950</b>	<b>3.83%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 144,156</b>	<b>\$ 146,667</b>
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Two Months Ended August 31, 2020**

2 MONTHS / 16.7% OF FISCAL YEAR

FISCAL YEAR 2020/21				FISCAL YEAR 2020/21			
REVENUE BY OBJECT	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	\$ -	\$ -	-	1100 EMPLOYEE WAGES	\$ 203,143	\$ -	0.00%
9531 AID/OTHER LOCAL GOV'T AGENCY	599,016	(69,770)	-11.65%	1200 EMPLOYEE BENEFITS	-	-	-
TOTAL REVENUE:	599,016	(69,770)	-11.65%	TOTAL LABOR COSTS	203,143	-	0.00%
				2035 EDUCATION AND TRAINING SERVICES	-	-	-
				2036 EDUCATION/TRAINING SUPPLIES	13,030	-	0.00%
				2292 OTHER EQUIP SUPPLY	-	-	-
				2232 FIRE EQUIP SUPPLY	-	-	-
				2252 MEDICAL EQUIP SUP	96,109	-	0.00%
				2314 SAFETY CLOTHING AND SUPPLIES	60,192	-	0.00%
				2591 OTHER PROFESSIONAL SERVICES	81,000	-	0.00%
				2813 SALES TAX ADJ	-	-	-
				TOTAL SERVICES AND SUPPLIES:	250,331	-	0.00%
5900 TRANSFER FROM OTHER FUNDS	34,753	-	0.00%	3420 REIMB EXP FROM OTHER AGENCIES	-	-	-
TOTAL TRANSFER IN	34,753	-	0.00%	4303 CAPITAL OUTLAY	180,295	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 633,769	\$ (69,770)	-11.01%	TOTAL EXPENDITURES & EQUIPMENT:	\$ 633,769	-	0.00%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ -	\$ (69,770)
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Two Months Ended August 31, 2020 and 2019**

**2 MONTHS / 16.7% 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	\$ -	-	-
9531 AID/OTHER LOCAL GOV'T AGENCY	(69,770)	-	-
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
<b>TOTAL REVENUE:</b>	<b>(69,770)</b>	<b>-</b>	<b>-</b>
5900 TRANSFER FROM OTHER FUNDS	-	89,470	-100.00%
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ (69,770)</b>	<b>\$ 89,470</b>	<b>-177.98%</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	-	-	-
<b>TOTAL LABOR COSTS</b>	<b>-</b>	<b>-</b>	<b>-</b>
2035 EDUCATION AND TRAINING SERVICES	-	-	-
2292 OTHER EQUIP SUPPLY	-	-	-
2232 FIRE EQUIP SUPPLY	-	-	-
2314 SAFETY CLOTHING AND SUPPLIES	-	-	-
2898 OTHER SUPPLIES	-	-	-
<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>-</b>	<b>-</b>	<b>-</b>
3420 REIMB EXP FROM OTHER AGENCIES	-	-	-
4303 EQUIPMENT	-	-	-
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>-</b>	<b>-</b>	<b>-</b>

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (69,770)	\$ 89,470
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## REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121 For the Two Months Ended August 31, 2020

2 MONTHS / 16.7% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2020/21		%
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	BUDGET RECEIVED	RECEIVED
9410 INTEREST INCOME	-	-	-	-
9657 IMPACT FEES	1,300,000	241,033	241,033	18.54%
<b>TOTAL REVENUE</b>	<b>1,300,000</b>	<b>241,033</b>	<b>241,033</b>	<b>18.54%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,300,000</b>	<b>\$ 241,033</b>	<b>\$ 241,033</b>	<b>18.54%</b>

EXPENDITURES BY OBJECT		FISCAL YEAR 2020/21		%
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	BUDGET EXP'D	D
2000 SERVICES & SUPPLIES	\$ 70,000	\$ 9,393	9,393	13.42%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>70,000</b>	<b>9,393</b>	<b>9,393</b>	<b>13.42%</b>
4101 LAND ACQUISITION	-	-	-	-
4201 STRUCTURES	7,000,000	98,508	98,508	1.41%
4300 VEHICLES & EQUIPMENT	-	-	-	-
<b>TOTAL CAPITAL ASSETS</b>	<b>7,000,000</b>	<b>98,508</b>	<b>98,508</b>	<b>1.41%</b>
<b>TOTAL EXPENDITURES:</b>	<b>7,070,000</b>	<b>107,901</b>	<b>107,901</b>	<b>1.53%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 7,070,000</b>	<b>\$ 107,901</b>	<b>\$ 107,901</b>	<b>1.53%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (5,770,000)</b>	<b>\$ 133,132</b>
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I**  
**For the Two Months Ended August 31, 2020**

**2 MONTHS / 16.7% OF FISCAL YEAR**

FISCAL YEAR COMPARISON 2020/21 vs. 2019/20				
REVENUE BY OBJECT	CURRENT Y-T-D REVENUE	PRIOR Y-T-D REVENUE	VARIANCE	
9410 INTEREST INCOME	\$ -	-	-	
9657 IMPACT FEES	241,033	276,148	-12.72%	
<b>TOTAL REVENUE</b>	<b>241,033</b>	<b>276,148</b>	<b>-12.72%</b>	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 241,033</b>	<b>\$ 276,148</b>	<b>-12.72%</b>	

FISCAL YEAR COMPARISON 2020/21 vs. 2019/20				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	
2000 SERVICES & SUPPLIES	\$ 9,393	\$ -	-	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>9,393</b>	<b>-</b>	<b>-</b>	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	98,508	2,762	3466.55%	
4300 VEHICLES & EQUIPMENT	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>98,508</b>	<b>2,762</b>	<b>3466.55%</b>	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 107,901</b>	<b>\$ 2,762</b>	<b>3806.63%</b>	

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 133,132</b>	<b>\$ 273,386</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Two Months Ended August 31, 2020**

2 MONTHS / 16.7% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2020/21	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%

EXPENDITURES BY OBJECT		FISCAL YEAR 2020/21	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'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)	\$	-
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Two Months Ended August 31, 2020**

**2 MONTHS / 16.7% 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	\$ -	\$ -	-	
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	\$ -	\$ -	-	
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