



Sacramento Metropolitan Fire District

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

TODD HARMS
Fire Chief

AGENDA

FINANCE AND AUDIT COMMITTEE
THURSDAY, OCTOBER 24, 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 Recommendation: Approve the Action Summary Minutes for meeting of August 22, 2019.	2
2. Quarterly Investment Report from September, 2019 Recommendation: Receive and file the investment report for the 1 st quarter of Fiscal Year 2019-20.	3

PRESENTATION ITEMS

1. Financial Report through August 31, 2019 (CFO Amanda Thomas) Recommendation: Receive and file Financial Report. No action required.	5
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NEXT MEETING DATE: December 12, 2019 at 5:30 PM.

ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD

ADJOURNMENT

Posted on October 21, 2019

Melissa Penilla, Clerk of the Board

* Under Separate Cover

** No written report



Sacramento Metropolitan Fire District

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TODD HARMS
Fire Chief

ACTION SUMMARY MINUTES

**FINANCE AND AUDIT COMMITTEE
THURSDAY, AUGUST 22, 2019
SACRAMENTO METROPOLITAN FIRE DISTRICT
10545 Armstrong Avenue
Board Room – Second Floor
Mather, California**

CALL TO ORDER

The meeting was called to order at 5:02 p.m. by Director Kelly. Committee members present: Kelly, Saylor as the alternate, and Wood. Committee members absent: Orzalli. Staff present: Chief Harms and 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 July 25, 2019.

Action: Approved the Action Summary Minutes.

PRESENTATION ITEMS

1. Financial Report through June 30, 2019 (CFO Amanda Thomas)

Recommendation: Receive and file Financial Report. No action required.

Action: No action taken.

2. Final Budget FY 2019/2020 (CFO Amanda Thomas)

Recommendation: Receive presentation. No action required.

Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:31 p.m.

Director Kelly, Chair

Melissa Penilla, Board Clerk



Sacramento Metropolitan Fire District

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TODD HARMS
Fire Chief

DATE: October 24th, 2019
TO: Board of Directors
FROM: Ronald Empedrad, Controller
RE: Quarterly Investment Report – September, 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 September 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 1st quarter of Fiscal Year 2019-20.

Submitted by:

Ronald Empedrad, Controller

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




QUARTERLY INVESTMENT REPORT AS OF SEPTEMBER 30, 2019

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<u>Investments Managed by Trustees</u>				
Money Market Mutual Funds - Chase Financing	US Treasuries	1-Oct-2019	438,327	1.43%
Money Market Mutual Funds - Lease Bond Reserves	Federal Agencies	1-Oct-2019	694,399	1.38%
Government Securities - Pension Bond Fund	Various	Various	<u>4,414,384</u>	1.87%
	Total Managed Accounts		<u>5,547,109</u>	
<u>Cash in Banks</u>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Oct-2019	1,894,173	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Oct-2019	1,714,199	0.00%
Umpqua Workers' Compensation Account	Secured Deposit Acct	1-Oct-2019	<u>269,228</u>	0.00%
	Total Cash in Bank		<u>3,877,601</u>	
	Total Cash in Bank and Managed Accounts		<u>9,424,710</u>	
<u>Pooled Investment Funds</u>				
Sacramento County*	Sacramento County Treasurer	1-Oct-2019	<u>(10,327,051)</u>	2.28%
	Total Cash and Investments		<u>\$ (902,341)</u>	

**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, 2019

(UNAUDITED)

Presented by:

Amanda Thomas, CFO



CASH BALANCE
As of August 31, 2019 and 2018

FUND NO.	NAME OF FUND	FY 2019/20	FY 2018/19
212A	County of Sacramento	\$ (27,353,040)	\$ (19,807,964)
212A	York - Workers' Compensation Fund	235,976	154,849
212A	Wells Fargo Bank	2,905,815	905,186
	SUBTOTAL - GENERAL FUND	\$ (24,211,249)	\$ (18,747,929)
212D	County of Sacramento Capital Facilities Fund	8,319,729	37,913
212D	US Bank - Lease Revenue Bonds Reserve Fund	693,470	682,342
212D	Chase Financing Trust	436,778	1,393,295
	SUBTOTAL - CAPITAL FACILITIES FUND	\$ 9,449,977	\$ 2,113,550
212E	County of Sacramento Pension Obligation Reserve Fund	1,035,692	1,091,349
212E	U.S. Bank - POB Trust Fund	4,448,021	27,217,045
	SUBTOTAL - PENSION OBLIGATION FUND	\$ 5,483,713	\$ 28,308,394
212G	County of Sacramento Grant Fund	1,735,613	641,700
212I	County of Sacramento Impact Fees	6,004,756	4,330,598
212L	County of Sacramento Leased Property Fund	271,190	260,835
212M	IGT Fund	9,716,035	7,137,731
	TOTAL CASH	\$ 8,450,035	\$ 24,044,879

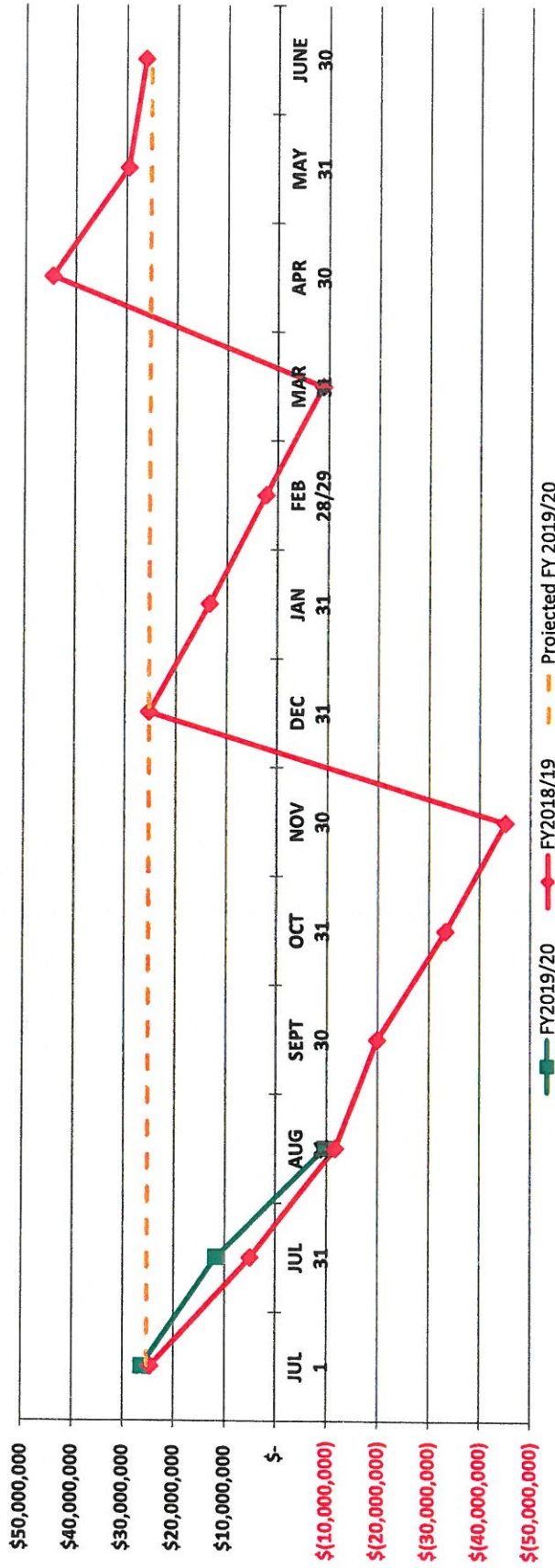


CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)
For the Two Months Ended August 31, 2019

Beginning Balance, 7/1/2019	\$ 42,695,636
Contributions	871,263
Distributions	-
Investment Earnings	72,319
Admin Expense	<u>(3,566)</u>
Ending Balance, 08/31/2019	<u>\$ 43,635,652</u>



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



RATIO OF NET RESERVES TO TOTAL EXPENDITURES			
Period Ending	Reserves Net of WC ¹	Net Budgeted Expenditures ²	Ratio
07/01/19	\$ 26,291,633	\$ 219,317,997	12.0%
08/31/19	\$ (9,744,125)	\$ 219,317,997	-4.4%
6/30/2019 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.



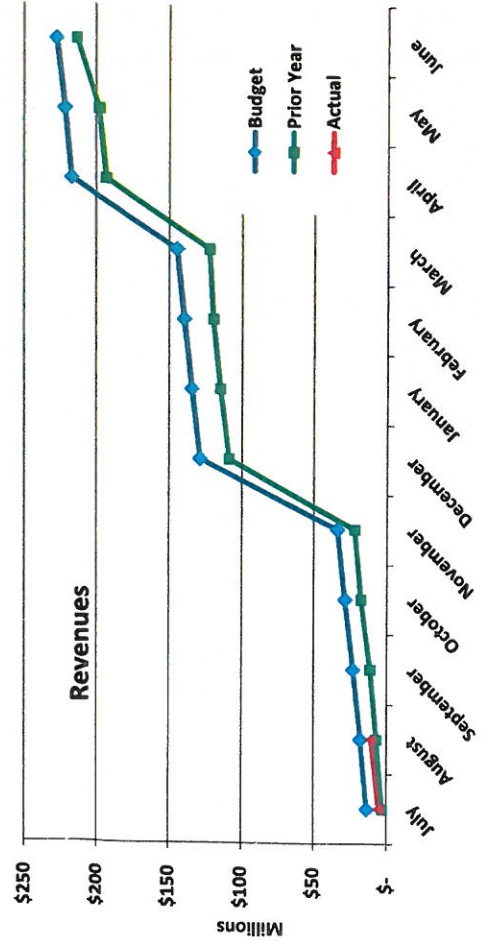
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Two Months Ended August 31, 2019

2 MONTHS / 16.7% OF FISCAL YEAR

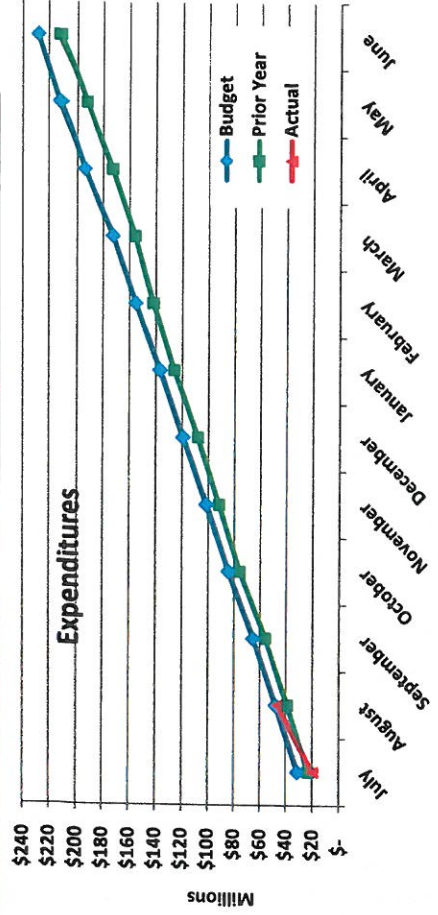
FISCAL YEAR 2019/20				
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D	
9100 ALL TAXES	\$ 158,033,000	2,352	0.00%	
9300 FINES	6,750	210	3.11%	
9400 USE OF MONEY/PROPERTY	15,000	(4)	-0.03%	
9500 OTHER GOVERNMENTAL AGENCIES	3,486,000	-	0.00%	
9600 OTHER CHARGES FOR SERVICES	14,057,339	852,884	6.07%	
9669 MEDIC COST RECOVERY*	40,600,000	8,983,624	22.13%	
9700 OTHER REVENUES	1,827,086	846,192	46.31%	
TOTAL REVENUE:	218,025,175	10,685,258	4.90%	
9862 PROCEEDS FROM SALE OF PROPERTY	-	(209)	-	
9880 OTHER FUNDING SOURCES	-	-	-	
9900 TRANSFER FROM OTHER FUNDS	9,220,000	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 227,245,175	\$ 10,685,049	4.70%	

*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	\$ 15,801,744	15.18%	
1200 EMPLOYEE BENEFITS	82,723,841	17,192,753	20.78%	
TOTAL LABOR COSTS:	186,832,348	32,994,497	17.66%	
2000 SERVICES & SUPPLIES	29,884,576	6,496,015	21.74%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,029,787	65,713	1.63%	
3200 PRINCIPAL AND INTEREST	585,251	270,200	46.17%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	4,615,038	335,913	7.28%	
5000 TRANSFER TO OTHER FUNDS	6,940,106	6,894,382	99.34%	
TOTAL EXPENDITURES:	\$ 228,272,068	\$ 46,720,807	20.47%	

EXCESS OF REVENUE OVER EXPENDITURES \$ (1,026,893) \$ (36,035,758)





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Two Months Ended August 31, 2019 and 2018

2 MONTHS / 16.7% 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	VARIANCE
9100 ALL TAXES	\$ 2,352	\$ 2,112	11.36%	
9300 FINES	210	163	28.83%	
9400 USE OF MONEY/PROPERTY	(4)	(4)	0.00%	
9500 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9600 OTHER CHARGES FOR SERVICES	852,884	969,719	-12.05%	
9669 MEDIC COST RECOVERY	8,983,624	6,119,473	46.80%	
9700 OTHER REVENUES	846,192	137,292	516.34%	
TOTAL REVENUE:	10,685,258	7,228,755	47.82%	
9862 PROCEEDS FROM SALE OF PROPERTY	(209)	-	-	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 10,685,049	\$ 7,228,755	47.81%	

FISCAL YEAR COMPARISON 2019/20 vs. 2018/19				
EXPENDITURES BY OBJECT	CURRENT Y-T-D EXPENDITURES	PRIOR Y-T-D EXPENDITURES	VARIANCE	VARIANCE
1100 EMPLOYEE WAGES	\$ 15,801,744	\$ 17,370,770	-9.03%	
1200 EMPLOYEE BENEFITS	17,192,753	15,890,760	8.19%	
TOTAL LABOR COSTS:	32,994,497	33,261,530	-0.80%	
2000 SERVICES & SUPPLIES	6,496,015	5,247,355	23.80%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	65,713	45,000	46.03%	
3200 PRINCIPAL AND INTEREST	270,200	272,955	-1.01%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	335,913	317,955	5.65%	
5900 TRANSFER TO OTHER FUNDS	6,894,382	-	-	
TOTAL EXPENDITURES:	\$ 46,720,807	\$ 38,826,640	20.33%	

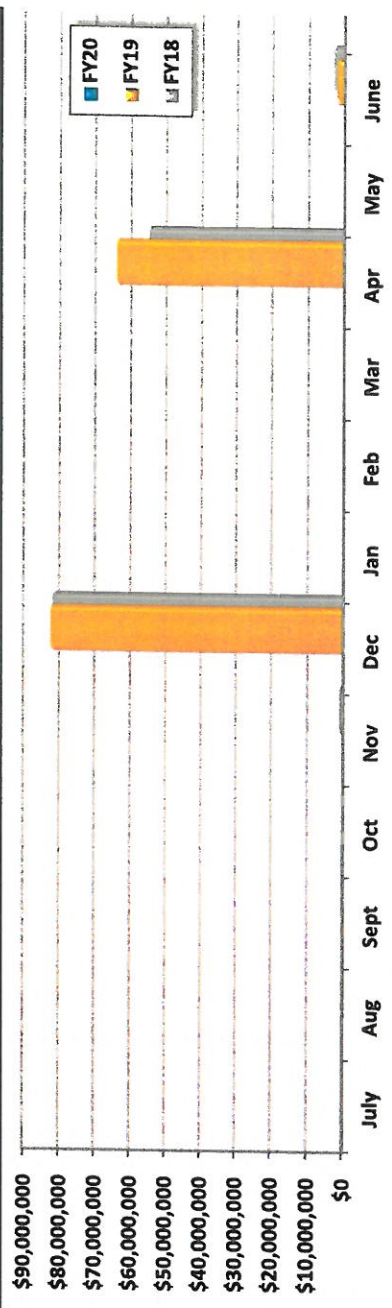
EXCESS OF REVENUE OVER EXPENDITURES	\$ (36,035,758)	\$ (31,588,085)
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PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Two Months Ended August 31, 2019 and 2018

2 MONTHS / 16.7% OF FISCAL YEAR

	FISCAL YEAR 2018/19			FISCAL YEAR 2019/20			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Projected	Received this month	
BUDGETED	\$ 148,935,800				\$ 158,033,000		
July		-	-	0.00%		-	0.00%
August		\$ 2,112	2,112	0.00%		\$ 2,352	0.00%
September		-	2,112	0.00%			
October		831	2,943	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%			
TOTAL REVENUES		\$ 149,498,145				\$ 2,352	0.00%



Total Property Taxes Compared to Prior Year:	
FY 2019/20	\$ 2,352
FY 2018/19	2,112
Revenue Increase (Decrease) from Prior Year	\$ 240
Percentage:	11.36%

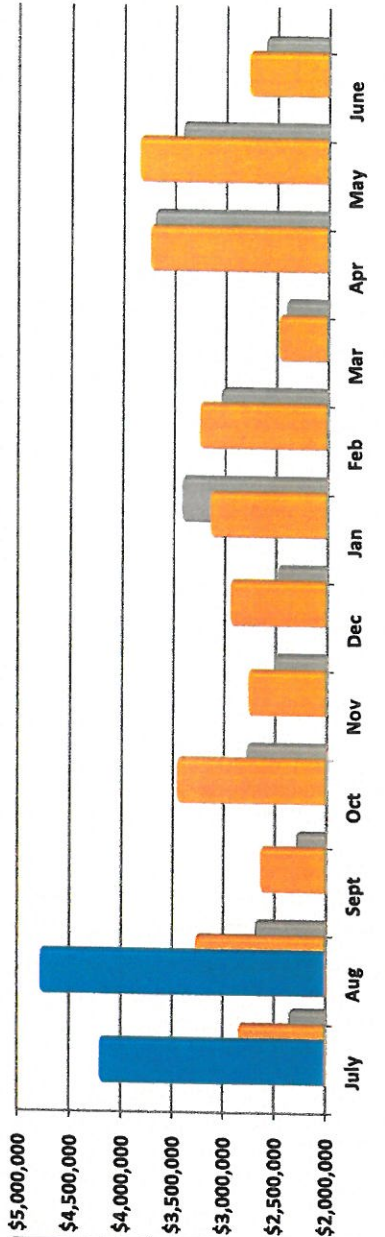


MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Two Months Ended August 31, 2019 and 2018

2 MONTHS / 16.7% 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
BUDGETED	\$ 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%				
October		3,460,301	12,220,141	32.87%				
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%				
TOTAL MEDIC COST RECOVERY		\$ 37,182,716				\$ 8,983,624		22.69%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2019/20	\$ 8,983,624
FY 2018/19	6,119,473
Revenue Increase (Decrease) from Prior Year	\$ 2,864,151
Percentage:	46.80%



*Excludes GEMT & IGT, includes QAF fee.

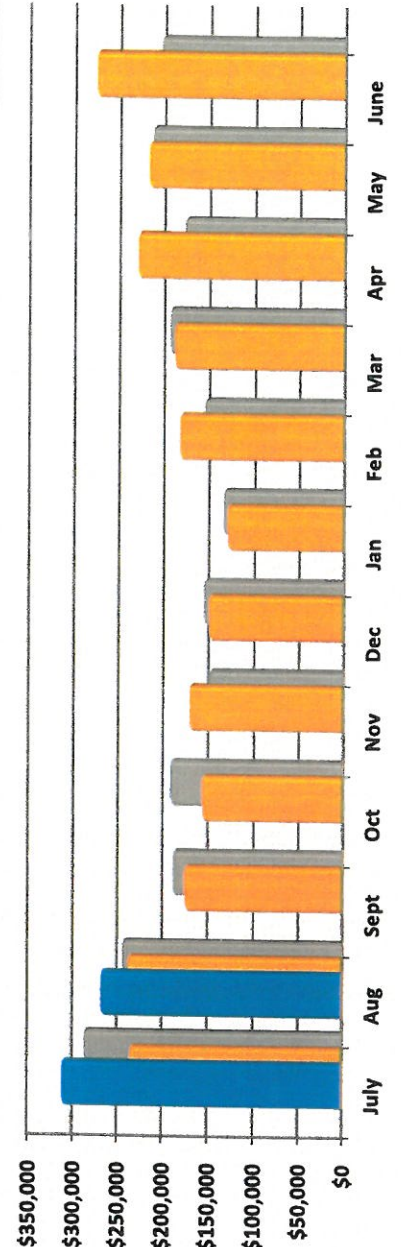


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Two Months Ended August 31, 2019 and 2018

2 MONTHS / 16.7% 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
BUDGETED	\$ 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%				
October		156,311	804,590	34.19%				
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%				
TOTAL CRRD REVENUES		\$ 2,353,187			\$ 578,199		27.38%	

Total CRRD Revenues Compared to Prior Year:	
FY 2019/20	\$ 578,199
FY 2018/19	473,011
Revenue Increase (Decrease)	\$ 105,188
from Prior Year	
Percentage:	22.24%





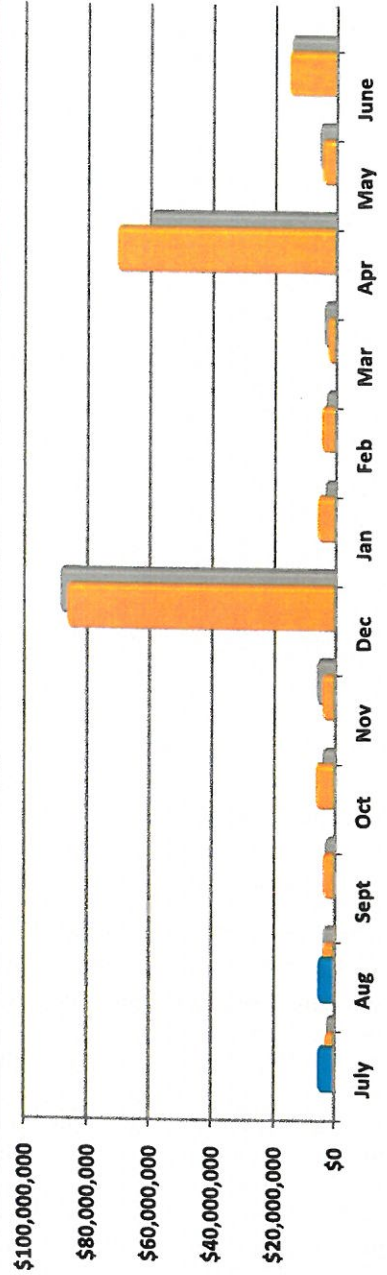
TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Two Months Ended August 31, 2019 and 2018

2 MONTHS / 16.7% 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
BUDGETED	\$ 215,202,942				\$ 227,245,175			
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%				
October		6,418,646	17,704,143	8.30%				
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%				
TOTAL REVENUE		\$ 213,235,068				\$ 10,685,049		4.70%

Total Revenue Compared to Prior Year:	
FY 2019/20	\$ 10,685,049
FY 2018/19	7,228,755
Revenue Increase (Decrease) from Prior Year	\$ 3,456,294
Percentage:	47.81%





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D For the Two Months Ended August 31, 2019

2 MONTHS / 16.7% OF FISCAL YEAR

FISCAL YEAR 2019/20				
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	-	66,951		
9870 OTHER FUNDING SOURCES-FINANCING	4,946,985	-	0.00%	
TOTAL REVENUE	4,946,985	66,951	1.35%	
5900 TRANSFER FROM OTHER FUNDS	6,835,895	6,804,912	99.55%	
TOTAL TRANSFER IN	6,835,895	6,804,912	99.55%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 11,782,880	\$ 6,871,863	58.32%	

FISCAL YEAR 2019/20				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPDD	
2000 SERVICES & SUPPLIES	\$ -	-	-	
3200 PRINCIPAL & INTEREST	6,026,421	866,155	14.37%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	85,000	30,141	35.46%	
4300 VEHICLES & EQUIPMENT	6,522,734	1,451,278	22.25%	
4400 COMPUTER SOFTWARE	575,000	6,353	1.10%	
TOTAL CAPITAL OUTLAY	7,182,734	1,487,772	20.71%	
TOTAL EXPENDITURES:	\$ 13,209,155	\$ 2,353,927	17.82%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (1,426,275)	\$ 4,517,936
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
Current Y-T-D vs. Prior Y-T-D
For the Two Months Ended August 31, 2019

2 MONTHS / 16.7% 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	\$ -	\$ -	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	66,951	-	-	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	-	-	
TOTAL REVENUE	66,951	-	-	
5900 TRANSFER FROM OTHER FUNDS	6,804,912	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 6,871,863	-	-	

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	866,155	866,154	0.00%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4202 NON-STRUCTURE	30,141	-	-	
4300 VEHICLES & EQUIPMENT	1,451,278	-	-	
4400 COMPUTER SOFTWARE	6,353	-	-	
TOTAL CAPITAL OUTLAY	1,487,772	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 2,353,927	\$ 866,154	171.77%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 4,517,936	\$ (866,154)
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Two Months Ended August 31, 2019

2 MONTHS / 16.7% OF FISCAL YEAR

		FISCAL YEAR 2019/20		
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	-	-	
9429 BUILDING RENTAL	1,099,165	178,557	16.24%	
9710 OTHER REVENUES	-	60	-	
TOTAL REVENUE:	1,099,165	178,557	16.24%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 1,099,165	\$ 178,617	16.25%	

		FISCAL YEAR 2019/20		
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 405,008	\$ 31,950	7.89%	
3200 PRINCIPAL AND INTEREST	296,582	-	0.00%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES:	\$ 701,590	\$ 31,950	4.55%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 397,575	\$ 146,667
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Two Months Ended August 31, 2019 and 2018

2 MONTHS / 16.7% 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	\$ -	-	-	
9429 BUILDING RENTAL	178,557	48,111	271.14%	
9710 OTHER REVENUES	60	-	-	
TOTAL REVENUE:	178,617	48,111	271.26%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE & SOURCES:	\$ 178,617	\$ 48,111	271.26%	

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:	\$ 31,950	\$ 27,774	15.04%	
3200 PRINCIPAL AND INTEREST	-	-	-	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 31,950	\$ 27,774	15.04%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 146,667	\$ 20,337
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REVENUE AND EXPENDITURES - GRANTS FUND 212G For the Two Months Ended August 31, 2019

2 MONTHS / 16.7% OF FISCAL YEAR

REVENUE BY OBJECT		FISCAL YEAR 2019/20			FISCAL YEAR 2019/20		
	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	\$ 110,743	\$ -	0.00%
9631 AID/OTHER LOCAL GOVT AGENCY	4,346,726	-	0.00%	1200 EMPLOYEE BENEFITS	-	-	-
TOTAL REVENUE:	4,346,726	-	0.00%	TOTAL LABOR COSTS	110,743	-	0.00%
				2036 EDUCATION AND TRAINING SERVICES	68,080	-	0.00%
				2292 OTHER EQUIP SUPPLY	87,400	-	0.00%
				2232 FIRE EQUIP SUPPLY	425,787	-	0.00%
				2314 SAFETY CLOTHING AND SUPPLIES	16,656	-	0.00%
				2591 OTHER PROFESSIONAL SERVICES	-	-	-
				2898 OTHER SUPPLIES	-	-	-
				TOTAL SERVICES AND SUPPLIES:	597,923	-	0.00%
5900 TRANSFER FROM OTHER FUNDS	104,211	89,470	85.85%	3420 REIMB EXP FROM OTHER AGENCIES	2,250,237	-	0.00%
TOTAL TRANSFER IN	104,211	89,470	85.85%	4303 CAPITAL OUTLAY	1,867,339	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 4,450,937	\$ 89,470	2.01%	TOTAL EXPENDITURES & EQUIPMENT:	\$ 4,826,242	-	0.00%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (375,305)
	\$ 89,470



REVENUE AND EXPENDITURES - GRANTS FUND 212G For the Two Months Ended August 31, 2019 and 2018

2 MONTHS / 16.7% 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	\$ -	-	-	
9531 AID/OTHER LOCAL GOVT AGENCY	-	126,439	-100.00%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
TOTAL REVENUE:		126,439	-100.00%	
5900 TRANSFER FROM OTHER FUNDS	89,470	-	-	
TOTAL TRANSFER IN	89,470	-	-	
TOTAL REVENUE & SOURCES:	\$ 89,470	\$ 126,439	-29.24%	

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	\$ -	\$ 128,446	-100.00%	
1200 EMPLOYEE BENEFITS	-	122,348	-100.00%	
TOTAL LABOR COSTS	-	250,794	-100.00%	
2035 EDUCATION AND TRAINING SERVICES	-	-	-	
2232 FIRE EQUIP SUPPLY	-	-	-	
2591 OTHER PROFESSIONAL SERVICES	-	-	-	
2888 OTHER SUPPLIES	-	-	-	
TOTAL SERVICES AND SUPPLIES:	-	-	-	
4303 EQUIPMENT	-	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	-	\$ 250,794	-100.00%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ 89,470	\$ (124,355)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
For the Two Months Ended August 31, 2019

2 MONTHS / 16.7% OF FISCAL YEAR

FISCAL YEAR 2019/20			
REVENUE BY OBJECT	FINAL BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ -	-	-
9657 IMPACT FEES	1,300,000	276,148	21.24%
TOTAL REVENUE	1,300,000	276,148	21.24%
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 276,148	21.24%

FISCAL YEAR 2019/20			
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 70,000	\$ -	0.00%
TOTAL SERVICES & SUPPLIES	70,000	-	0.00%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	3,800,000	2,762	0.07%
4300 VEHICLES & EQUIPMENT	-	-	-
TOTAL CAPITAL ASSETS	3,800,000	2,762	0.07%
TOTAL EXPENDITURES:	3,870,000	2,762	0.07%
5000 TRANSFERS TO OTHER FUNDS	-	-	-
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 3,870,000	\$ 2,762	0.07%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,570,000)	\$ 273,386
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
Current Y-T-D vs. Prior Y-T-D
For the Two Months Ended August 31, 2019

2 MONTHS / 16.7% 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	\$ -	-	-	
9657 IMPACT FEES	276,148	203,958	35.39%	
TOTAL REVENUE	276,148	203,958	35.39%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 276,148	\$ 203,958	35.39%	

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 SERVICES & SUPPLIES				
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	2,762	-	-	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	2,762			
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 2,762	\$ -	-	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 273,386	\$ 203,958
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Two Months Ended August 31, 2019

2 MONTHS / 16.7% 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	-	-	-	
TOTAL REVENUE	15,500,000	-	0.00%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 15,500,000	-	0.00%	

FISCAL YEAR 2019/20				
EXPENDITURES BY OBJECT	FINAL BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D	
2000 SERVICES & SUPPLIES	\$ 6,500,000	-	0.00%	
TOTAL EXPENDITURES:	6,500,000	-	0.00%	
5000 TRANSFER TO OTHER FUNDS	9,220,000	-	0.00%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 15,720,000	-	0.00%	

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 Two Months Ended August 31, 2019

2 MONTHS / 16.7% 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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