



# Sacramento Metropolitan Fire District

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

**FINANCE AND AUDIT COMMITTEE – REGULAR MEETING**  
**THURSDAY, JUNE 25, 2020 – 5:00 PM**  
Held Remotely Via Zoom  
Phone: (669) 900-6833  
Webinar ID: 965 5594 6441 #  
Password: 834753 #

**COMMITTEE MEMBERS**  
Director Randy Orzalli – Chair  
Director Ted Wood – Vice Chair  
Director Gay Jones

## 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.*

- |  | <b>Page No.</b> |
|--|-----------------|
| 1. <b>Action Summary Minutes</b><br><b>Recommendation:</b> Approve the Action Summary Minutes for meeting of May 28, 2020. | <b>2</b>        |

## PRESENTATION ITEMS

- |  |          |
|--|----------|
| 1. <b>Financial Report through April 30, 2020 (CFO Amanda Thomas)</b><br><b>Recommendation:</b> Receive and file financial report. No action required. | <b>3</b> |
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**NEXT MEETING DATE: TBD**

**ANTICIPATED ACTION AND PRESENTATION ITEMS: TBD**

## ADJOURNMENT

Posted on June 22, 2020

*Melissa Penilla*

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 – REGULAR MEETING THURSDAY, MAY 28, 2020 – 5:00 PM

Held Remotely Via Zoom  
Phone: (669) 900-6833  
Webinar ID: 998 5000 4741 #  
Password: 042719 #

#### 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:

- Action Summary Minutes**  
**Recommendation:** Approve the Action Summary Minutes for meeting of February 27, 2020.  
**Action:** Approved the Action Summary Minutes.
- Quarterly Investment Report from March 2020**  
**Recommendation:** Receive and file the investment report for the 3<sup>rd</sup> quarter of Fiscal Year 2019-20.  
**Action:** Received and filed the investment report for the 3<sup>rd</sup> quarter.

#### PRESENTATION ITEMS

- Financial Report through February 29, 2020 (CFO Amanda Thomas)**  
**Recommendation:** Receive and file financial report. No action required.  
**Action:** No action taken.
- Preliminary Budget FY 2020/2021 (CFO Amanda Thomas)**  
**Recommendation:** Receive presentation. No action required.  
**Action:** No action taken.

#### ADJOURNMENT

The meeting adjourned at 5:59 PM.

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Director Orzalli, Chair

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Melissa Penilla, Board Clerk

# Sacramento Metropolitan Fire District



**FINANCE COMMITTEE REPORT  
FOR THE TEN MONTHS ENDED APRIL 30, 2020**

(UNAUDITED)

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Presented by:

Amanda Thomas, CFO



**CASH BALANCE**  
As of April 30, 2020 and 2019

FUND NO.	NAME OF FUND	FY 2019/20	FY 2018/19
212A	County of Sacramento	\$ 39,194,788	\$ (28,897,874)
212A	York - Workers' Compensation Fund	161,960	224,349
212A	Wells Fargo Bank	1,265,136	2,424,193
	<b>SUBTOTAL - GENERAL FUND</b>	<b>\$ 40,621,884</b>	<b>\$ (26,249,332)</b>
212D	County of Sacramento Capital Facilities Fund	634,530	692,868
212D	US Bank - Lease Revenue Bonds Reserve Fund	697,769	915,128
212D	Chase Financing Trust	-	2,160,940
	<b>SUBTOTAL - CAPITAL FACILITIES FUND</b>	<b>\$ 1,332,299</b>	<b>\$ 3,768,936</b>
212E	County of Sacramento Pension Obligation Reserve Fund	4,085,165	4,953,283
212E	U.S. Bank - POB Trust Fund	4,654,563	3,009,345
	<b>SUBTOTAL - PENSION OBLIGATION FUND</b>	<b>\$ 8,739,728</b>	<b>\$ 7,962,628</b>
212G	County of Sacramento Grant Fund	751,846	863,989
212I	County of Sacramento Impact Fees	7,042,931	5,355,098
212L	County of Sacramento Leased Property Fund	708,933	1,025,388
212M	IGT Fund	6,437,941	1,332,467
	<b>TOTAL CASH</b>	<b>\$ 65,635,562</b>	<b>\$ (5,940,826)</b>

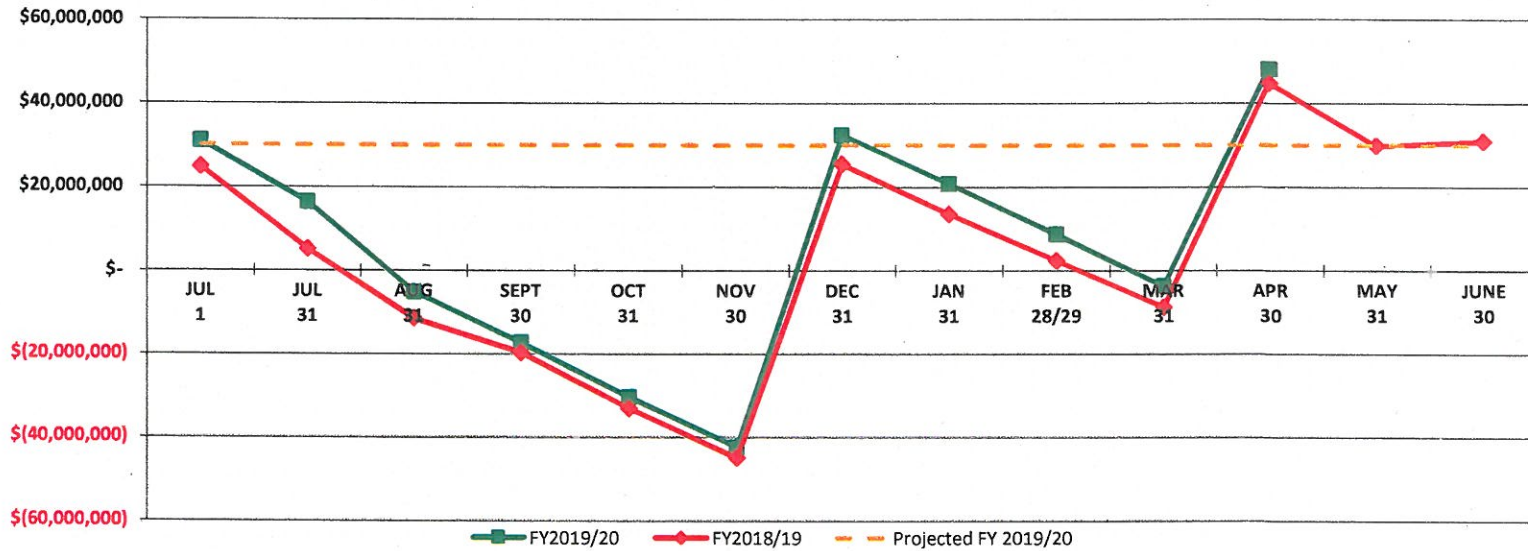


**CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)**  
**For the Ten Months Ended April 30, 2020**

<b>Beginning Balance, 7/1/2019</b>	<b>\$ 42,695,636</b>
Contributions	4,356,310
Distributions	-
Investment Earnings	(1,132,188)
Admin Expense	(18,508)
<b>Ending Balance, 04/30/2020</b>	<b><u>\$ 45,901,250</u></b>



## 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 <sup>1</sup>	Net Budgeted Expenditures <sup>2</sup>	Ratio
07/01/19	\$ 30,792,041	\$ 221,314,261	13.9%
09/30/19	\$ (17,479,287)	\$ 221,314,261	-7.9%
12/31/19	\$ 32,207,807	\$ 221,314,261	14.6%
03/31/20	\$ (3,883,588)	\$ 221,314,261	-1.8%
04/30/20	\$ 47,996,238	\$ 221,314,261	21.7%
6/30/2020 Projected	\$ 29,785,333	\$ 221,314,261	13.5%

**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.

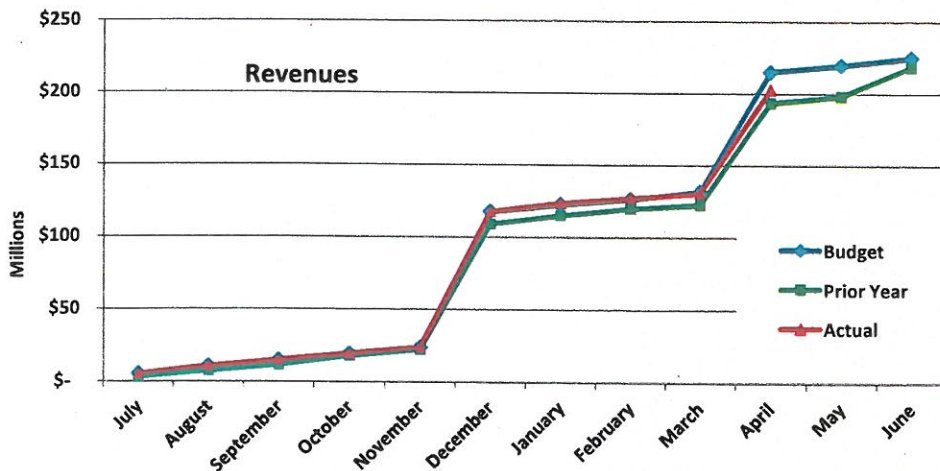


## REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A For the Ten Months Ended April 30, 2020

10 MONTHS / 83.3% OF FISCAL YEAR

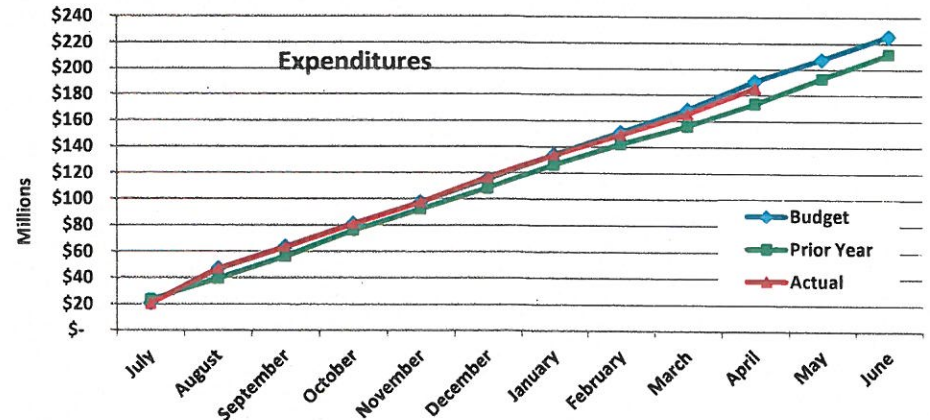
FISCAL YEAR 2019/20			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET REC'D
9100 ALL TAXES	\$ 157,987,583	\$ 155,552,047	98.46%
9300 FINES	11,706	11,937	101.97%
9400 USE OF MONEY/PROPERTY	15,000	(289,543)	-1930.29%
9500 OTHER GOVERNMENTAL AGENCIES	3,486,000	2,149,602	61.66%
9600 OTHER CHARGES FOR SERVICES	9,535,939	7,799,128	81.79%
9669 MEDIC COST RECOVERY*	42,178,241	36,227,848	85.89%
9700 OTHER REVENUES	2,040,117	998,749	48.96%
<b>TOTAL REVENUE:</b>	<b>215,254,587</b>	<b>202,449,768</b>	<b>94.05%</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>\$ 224,474,586</b>	<b>\$ 202,449,768</b>	<b>90.19%</b>

\*Includes GEMT



FISCAL YEAR 2019/20			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
1100 EMPLOYEE WAGES	\$ 102,682,511	\$ 84,063,046	81.87%
1200 EMPLOYEE BENEFITS	81,496,244	69,305,513	85.04%
<b>TOTAL LABOR COSTS:</b>	<b>184,178,755</b>	<b>153,368,559</b>	<b>83.27%</b>
2000 SERVICES & SUPPLIES	29,739,431	21,168,138	71.18%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	4,035,808	3,182,578	78.86%
3200 PRINCIPAL AND INTEREST	587,195	586,707	99.92%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>4,623,003</b>	<b>3,769,285</b>	<b>81.53%</b>
5000 TRANSFER TO OTHER FUNDS	6,940,106	6,939,589	99.99%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 225,481,295</b>	<b>\$ 185,245,571</b>	<b>82.16%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (1,006,708)</b>	<b>\$ 17,204,197</b>
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**REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A**  
**For the Ten Months Ended April 30, 2020 and 2019**

**10 MONTHS / 83.3% 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	\$ 155,552,047	\$ 147,125,674	5.73%
9300 FINES	11,937	1,643	626.54%
9400 USE OF MONEY/PROPERTY	(289,543)	(263,102)	10.05%
9500 OTHER GOVERNMENTAL AGENCIES	2,149,602	2,317,165	-7.23%
9600 OTHER CHARGES FOR SERVICES	7,799,128	11,950,348	-34.74%
9669 MEDIC COST RECOVERY	36,227,848	31,480,744	15.08%
9700 OTHER REVENUES	998,749	393,704	153.68%
<b>TOTAL REVENUE:</b>	<b>202,449,768</b>	<b>193,006,176</b>	<b>4.89%</b>
9862 PROCEEDS FROM SALE OF PROPERTY	-	2,883	-100.00%
9880 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 202,449,768</b>	<b>\$ 193,009,059</b>	<b>4.89%</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	\$ 84,063,046	\$ 84,714,673	-0.77%
1200 EMPLOYEE BENEFITS	69,305,513	60,453,512	14.64%
<b>TOTAL LABOR COSTS:</b>	<b>153,368,559</b>	<b>145,168,185</b>	<b>5.65%</b>
2000 SERVICES & SUPPLIES	21,168,138	20,034,983	5.66%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	3,182,578	2,675,091	18.97%
3200 PRINCIPAL AND INTEREST	586,707	557,748	5.19%
<b>TOTAL ASSESSMENTS &amp; CONTRIBUTIONS</b>	<b>3,769,285</b>	<b>3,232,839</b>	<b>16.59%</b>
5900 TRANSFER TO OTHER FUNDS	6,939,589	4,604,792	50.70%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 185,245,571</b>	<b>\$ 173,040,799</b>	<b>7.05%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 17,204,197</b>	<b>\$ 19,968,260</b>
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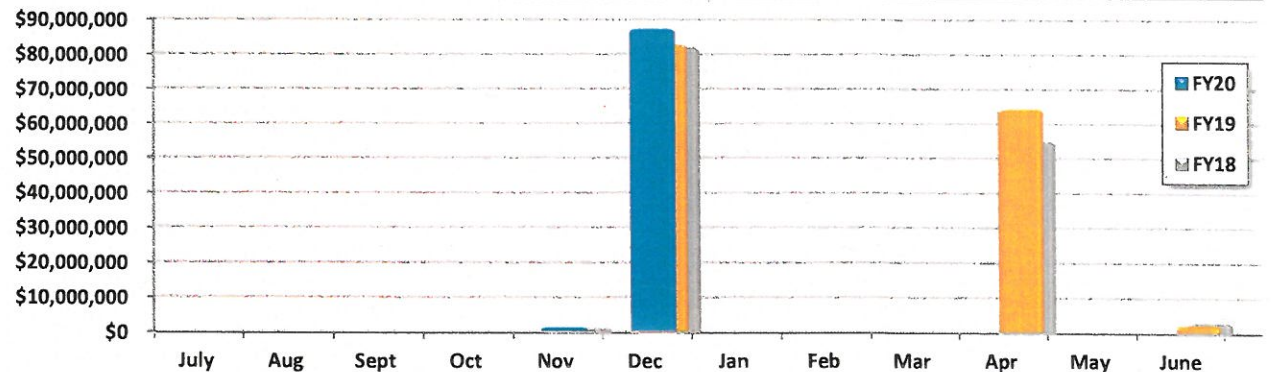
## PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A

### For the Ten Months Ended April 30, 2020 and 2019

**10 MONTHS / 83.3% 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>	<b>\$ 148,935,800</b>				<b>\$ 157,987,583</b>			
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%		1,233,956	1,237,216	0.78%
December		82,670,844	82,673,787	55.32%		87,412,119	88,649,335	56.11%
January		-	82,673,787	55.32%		(1,000)	88,648,335	56.11%
February		-	82,673,787	55.32%		2,858	88,651,193	56.11%
March		107,353	82,781,140	55.39%		6,840	88,658,033	56.12%
April		64,344,534	147,125,674	98.44%		66,894,014	155,552,047	98.46%
May		-	147,125,674	98.44%				
June		2,372,471	149,498,145	100.03%				
Accrual		(41,637)	149,456,508	100.00%			-	0.00%
<b>TOTAL REVENUES</b>		<b>\$ 149,456,508</b>				<b>\$ 155,552,047</b>		<b>98.46%</b>

Total Property Taxes Compared to Prior Year:	
FY 2019/20	\$ 155,552,047
FY 2018/19	147,125,674
Revenue Increase (Decrease) from Prior Year	<u>\$ 8,426,373</u>
Percentage:	<u>5.73%</u>



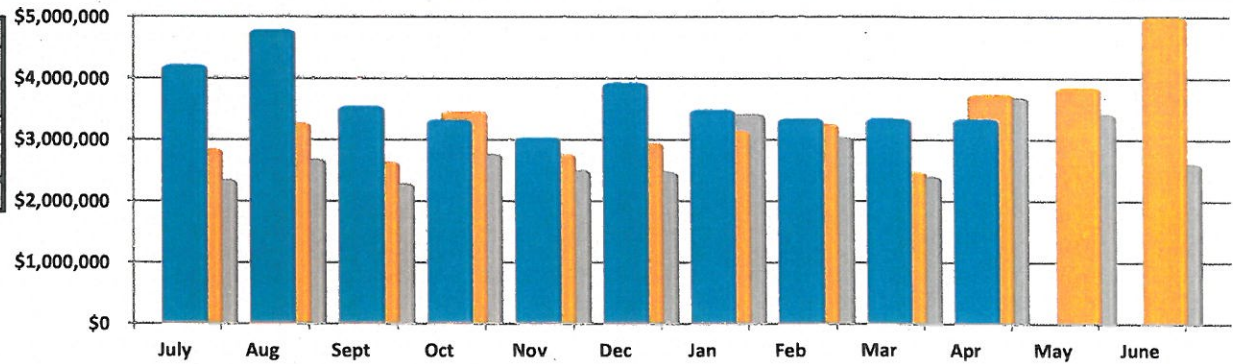


## MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Ten Months Ended April 30, 2020 and 2019

10 MONTHS / 83.3% 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 *				\$ 41,178,241 *			
July		\$ 2,846,967	\$ 2,846,967	7.08%		\$ 4,202,502	\$ 4,202,502	10.21%
August		3,272,506	6,119,473	15.21%		4,781,122	8,983,624	21.82%
September		2,640,367	8,759,840	21.78%		3,536,563	12,520,187	30.40%
October		3,460,301	12,220,141	30.38%		3,317,257	15,837,444	38.46%
November		2,768,059	14,988,200	37.26%		3,020,466	18,857,910	45.80%
December		2,944,488	17,932,688	44.58%		3,920,331	22,778,241	55.32%
January		3,140,248	21,072,936	52.39%		3,484,111	26,262,352	63.78%
February		3,253,432	24,326,368	60.48%		3,338,708	29,601,060	71.89%
March		2,483,899	26,810,267	66.65%		3,390,607	32,991,667	80.12%
April		3,741,903	30,552,170	75.95%		3,236,181	36,227,848	87.98%
May		3,850,742	34,402,912	85.53%				
June		2,779,804	37,182,716	92.44%				
Net Accrual/Reversal		3,041,657	40,224,373	100.00%				
<b>TOTAL MEDIC COST RECOVERY</b>		\$ 40,224,373				\$ 36,227,848		87.98%

Total Medic Cost Recovery Compared to Prior Year:	
FY 2019/20	\$ 36,227,848
FY 2018/19	30,552,170
Revenue Increase (Decrease) from Prior Year	\$ 5,675,678
Percentage:	18.58%



\*Excludes GEMT & IGT, includes QAF.



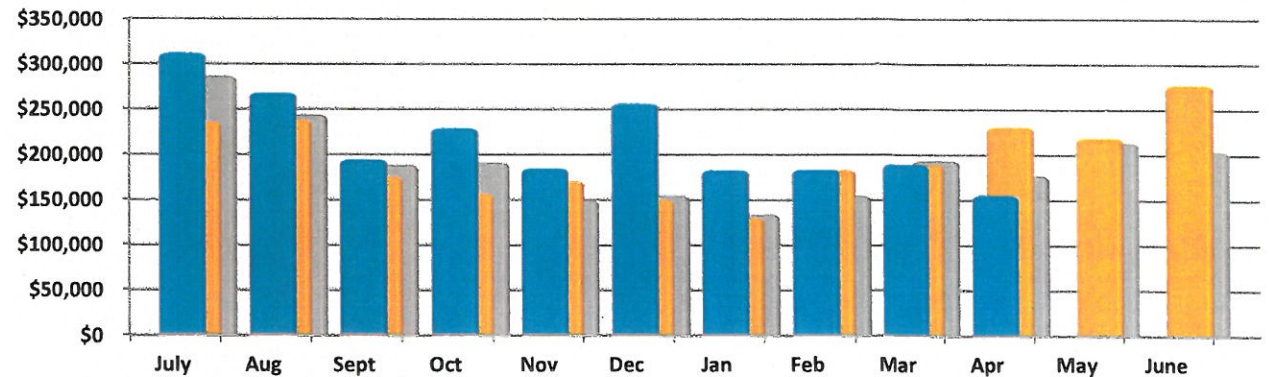


**COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A**  
**For the Ten Months Ended April 30, 2020 and 2019**

**10 MONTHS / 83.3% 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>	<b>\$ 2,282,505</b>				<b>\$ 2,111,750</b>			
July		\$ 235,427	\$ 235,427	9.93%		\$ 310,930	\$ 310,930	14.72%
August		237,584	473,011	19.95%		267,269	578,199	27.38%
September		175,268	648,279	27.34%		193,939	772,138	36.56%
October		156,311	804,590	33.94%		228,339	1,000,477	47.38%
November		170,872	975,462	41.15%		184,373	1,184,850	56.11%
December		149,862	1,125,324	47.47%		255,403	1,440,253	68.20%
January		129,997	1,255,321	52.95%		182,550	1,622,803	76.85%
February		183,007	1,438,328	60.67%		183,306	1,806,109	85.53%
March		188,889	1,627,217	68.64%		189,321	1,995,430	94.49%
April		230,433	1,857,650	78.36%		155,740	2,151,170	101.87%
May		218,438	2,076,088	87.57%				
June		277,099	2,353,187	99.26%				
Net Accrual/Reversal		17,600	2,370,787	100.00%				
<b>TOTAL CRRD REVENUES</b>		<b>\$ 2,370,787</b>				<b>\$ 2,151,170</b>		<b>101.87%</b>

Total CRRD Revenues Compared to Prior Year:	
FY 2019/20	\$ 2,151,170
FY 2018/19	1,857,650
Revenue Increase (Decrease) from Prior Year	\$ 293,520
Percentage:	15.80%





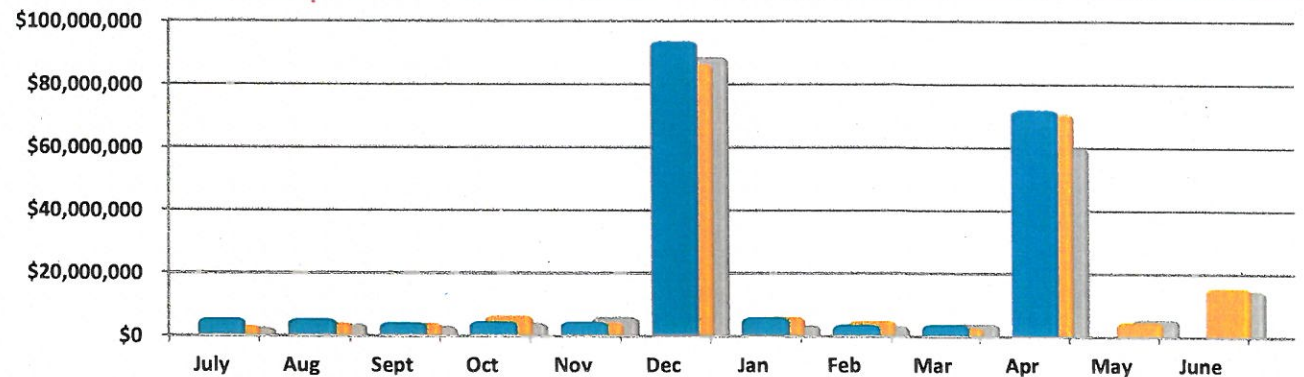
## TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

### For the Ten Months Ended April 30, 2020 and 2019

**10 MONTHS / 83.3% 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>\$ 224,474,586</b>			
July		\$ 3,148,147	\$ 3,148,147	1.44%		\$ 5,398,404	\$ 5,398,404	2.40%
August		4,080,608	7,228,755	3.31%		5,286,645	10,685,049	4.76%
September		4,056,742	11,285,497	5.17%		4,047,872	14,732,921	6.56%
October		6,418,646	17,704,143	8.12%		4,523,106	19,256,027	8.58%
November		4,293,296	21,997,439	10.09%		4,439,432	23,695,459	10.56%
December		86,456,226	108,453,664	49.73%		93,573,919	117,269,378	52.24%
January		6,116,328	114,569,992	52.53%		5,942,390	123,211,768	54.89%
February		4,840,742	119,410,734	54.75%		3,560,900	126,772,668	56.48%
March		2,783,822	122,194,556	56.03%		3,653,376	130,426,044	58.10%
April		70,814,503	193,009,059	88.49%		72,023,724	202,449,768	90.19%
May		4,703,415	197,712,474	90.65%				
June (100% of year)		15,522,594	213,235,068	97.77%				
Net Accrual/Reversal		4,871,459	218,106,527	100.00%				
<b>TOTAL REVENUE</b>		<b>\$ 218,106,527</b>				<b>\$ 202,449,768</b>		<b>90.19%</b>

Total Revenue Compared to Prior Year:	
FY 2019/20	\$ 202,449,768
FY 2018/19	193,009,059
Revenue Increase (Decrease) from Prior Year	<u>\$ 9,440,709</u>
Percentage:	4.89%





**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Ten Months Ended April 30, 2020**

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

FISCAL YEAR 2019/20			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ 23,776	\$ 68,503	288.12%
9569 OTHER GOVERNMENTAL AGENCIES	-	-	-
9862 PROCEEDS FROM SALE OF PROPERTY	66,951	66,742	99.69%
9870 OTHER FUNDING SOURCES-FINANCING	4,946,985	-	0.00%
<b>TOTAL REVENUE</b>	<b>5,037,712</b>	<b>135,245</b>	<b>2.68%</b>
5900 TRANSFER FROM OTHER FUNDS	6,835,895	6,835,895	100.00%
<b>TOTAL TRANSFER IN</b>	<b>6,835,895</b>	<b>6,835,895</b>	<b>100.00%</b>
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 11,873,607</b>	<b>\$ 6,971,140</b>	<b>58.71%</b>

FISCAL YEAR 2019/20			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ -	\$ -	-
3200 PRINCIPAL & INTEREST	6,025,927	4,675,605	77.59%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
4202 NON-STRUCTURE	59,280	15,691	26.47%
4300 VEHICLES & EQUIPMENT	6,526,123	4,427,419	67.84%
4400 COMPUTER SOFTWARE	715,000	643,862	90.05%
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,300,403</b>	<b>5,086,972</b>	<b>69.68%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 13,326,330</b>	<b>\$ 9,762,577</b>	<b>73.26%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (1,452,723)</b>	<b>\$ (2,791,437)</b>
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**REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D**  
**For the Ten Months Ended April 30, 2020**

10 MONTHS / 83.3% 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	\$ 68,503	\$ 43,350	58.02%
9569 OTHER GOVERNMENTAL AGENCIES	-	142	-100.00%
9862 PROCEEDS FROM SALE OF PROPERTY	66,742	279,557	-76.13%
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	-	1,900,000	-100.00%
<b>TOTAL REVENUE</b>	<b>135,245</b>	<b>2,223,049</b>	<b>-93.92%</b>
5900 TRANSFER FROM OTHER FUNDS	6,835,895	4,506,713	51.68%
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 6,971,140</b>	<b>\$ 6,729,762</b>	<b>3.59%</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 & SUPPLIES	\$ -	\$ 137,315	-100.00%
3200 PRINCIPAL & INTEREST	4,675,605	4,031,945	15.96%
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	-	-	-
4202 NON-STRUCTURE	15,691	-	-
4300 VEHICLES & EQUIPMENT	4,427,419	3,504,411	26.34%
4400 COMPUTER SOFTWARE	643,862	1,355,607	-52.50%
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,086,972</b>	<b>4,860,018</b>	<b>4.67%</b>
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 9,762,577</b>	<b>\$ 9,029,278</b>	<b>8.12%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (2,791,437)</b>	<b>\$ (2,299,516)</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Ten Months Ended April 30, 2020**

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

FISCAL YEAR 2019/20			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ 47	\$ 2,972	6323.40%
9429 BUILDING RENTAL	1,102,131	933,709	84.72%
9710 OTHER REVENUES	111	2,112	1902.70%
<b>TOTAL REVENUE:</b>	<b>1,102,178</b>	<b>936,681</b>	<b>84.98%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 1,102,289</b>	<b>\$ 938,793</b>	<b>85.17%</b>

FISCAL YEAR 2019/20			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 398,625	\$ 245,325	61.54%
3200 PRINCIPAL AND INTEREST	296,581	296,581	100.00%
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>\$ 695,206</b>	<b>\$ 541,906</b>	<b>77.95%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 407,083</b>	<b>\$ 396,887</b>
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**REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L**  
**For the Ten Months Ended April 30, 2020 and 2019**

**10 MONTHS / 83.3% 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	\$ 2,972	\$ 4,241	-29.92%
9429 BUILDING RENTAL	933,709	235,650	296.23%
9710 OTHER REVENUES	2,112	5,169	-59.14%
<b>TOTAL REVENUE:</b>	<b>938,793</b>	<b>245,060</b>	<b>283.09%</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>\$ 938,793</b>	<b>\$ 343,139</b>	<b>173.59%</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:	\$ 245,325	\$ 430,106	-42.96%
3200 PRINCIPAL AND INTEREST	296,581	98,662	200.60%
4000 CAPITAL OUTLAY	-	-	-
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 541,906</b>	<b>\$ 528,768</b>	<b>2.48%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 396,887</b>	<b>\$ (185,629)</b>
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Ten Months Ended April 30, 2020**

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2019/20			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ 386	\$ 12,315	3190.41%
9531 AID/OTHER LOCAL GOV'T AGENCY	4,532,749	4,043,884	89.21%
<b>TOTAL REVENUE:</b>	<b>4,533,135</b>	<b>4,056,199</b>	<b>89.48%</b>
5900 TRANSFER FROM OTHER FUNDS	104,211	103,694	99.50%
<b>TOTAL TRANSFER IN</b>	<b>104,211</b>	<b>103,694</b>	<b>99.50%</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 4,637,346</b>	<b>\$ 4,159,893</b>	<b>89.70%</b>

FISCAL YEAR 2019/20			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'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	61,328	90.08%
2292 OTHER EQUIP SUPPLY	87,400	87,399	100.00%
2232 FIRE EQUIP SUPPLY	425,787	425,786	100.00%
2314 SAFETY CLOTHING AND SUPPLIES	92,276	-	0.00%
2591 OTHER PROFESSIONAL SERVICES	-	-	-
2898 OTHER SUPPLIES	-	-	-
<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>673,543</b>	<b>574,513</b>	<b>85.30%</b>
3420 REIMB EXP FROM OTHER AGENCIES	2,250,237	2,250,237	100.00%
4303 CAPITAL OUTLAY	1,977,742	1,821,831	92.12%
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 5,012,265</b>	<b>\$ 4,646,581</b>	<b>92.70%</b>

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (374,919)	\$ (486,688)
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**REVENUE AND EXPENDITURES - GRANTS FUND 212G**  
**For the Ten Months Ended April 30, 2020 and 2019**

**10 MONTHS / 83.3% 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	\$ 12,315	\$ 7,828	57.32%
9531 AID/OTHER LOCAL GOV'T AGENCY	4,043,884	448,682	801.28%
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-
<b>TOTAL REVENUE:</b>	<b>4,056,199</b>	<b>456,510</b>	<b>788.52%</b>
5900 TRANSFER FROM OTHER FUNDS	103,694	-	-
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; SOURCES:</b>	<b>\$ 4,159,893</b>	<b>\$ 456,510</b>	<b>811.24%</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>
2035 EDUCATION AND TRAINING SERVICES	61,328	-	-
2292 OTHER EQUIP SUPPLY	87,399	-	-
2443 MEDICAL EXAMS	-	-	-
2898 OTHER SUPPLIES	-	-	-
<b>TOTAL SERVICES AND SUPPLIES:</b>	<b>574,513</b>	<b>-</b>	<b>-</b>
3420 REIMB EXP FROM OTHER AGENCIES	2,250,237	-	-
4303 EQUIPMENT	1,821,831	12,580	14381.96%
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; EQUIPMENT:</b>	<b>\$ 4,646,581</b>	<b>\$ 399,819</b>	<b>1062.17%</b>

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (486,688)	\$ 56,691
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I**  
**For the Ten Months Ended April 30, 2020**

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2019/20			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9410 INTEREST INCOME	\$ 1,422	\$ 63,662	44.77
9657 IMPACT FEES	1,600,000	1,288,555	80.53%
<b>TOTAL REVENUE</b>	<b>1,601,422</b>	<b>1,352,217</b>	<b>84.44%</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>\$ 1,601,422</b>	<b>\$ 1,352,217</b>	<b>84.44%</b>

FISCAL YEAR 2019/20			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 67,639	\$ 51,156	75.63%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>67,639</b>	<b>51,156</b>	<b>75.63%</b>
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	3,800,000	171,201	4.51%
4300 VEHICLES & EQUIPMENT	-	-	-
<b>TOTAL CAPITAL ASSETS</b>	<b>3,800,000</b>	<b>171,201</b>	<b>4.51%</b>
<b>TOTAL EXPENDITURES:</b>	<b>3,867,639</b>	<b>222,357</b>	<b>5.75%</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 3,867,639</b>	<b>\$ 222,357</b>	<b>5.75%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (2,266,217)</b>	<b>\$ 1,129,860</b>
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**REVENUE AND EXPENDITURES - IMPACT FEES FUND 212I**  
**For the Ten Months Ended April 30, 2020**

**10 MONTHS / 83.3% 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	\$ 63,662	\$ 46,913	35.70%
9657 IMPACT FEES	1,288,555	1,207,448	6.72%
<b>TOTAL REVENUE</b>	<b>1,352,217</b>	<b>1,254,361</b>	<b>7.80%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 1,352,217</b>	<b>\$ 1,254,361</b>	<b>7.80%</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	\$ 51,156	\$ 39,619	29.12%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>51,156</b>	<b>39,619</b>	<b>29.12%</b>
4101 LAND ACQUISITION	-	-	-
4201 STRUCTURES	171,201	-	-
4300 VEHICLES & EQUIPMENT	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>171,201</b>	<b>-</b>	<b>-</b>
5000 TRANSFERS TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 222,357</b>	<b>\$ 39,619</b>	<b>461.24%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 1,129,860</b>	<b>\$ 1,214,742</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Ten Months Ended April 30, 2020**

10 MONTHS / 83.3% OF FISCAL YEAR

FISCAL YEAR 2019/20			
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED
9669 MEDIC COST RECOVERY	\$ 15,100,000	\$ 8,206,205	54.35%
9410 INTEREST INCOME	-	-	-
<b>TOTAL REVENUE</b>	<b>15,100,000</b>	<b>8,206,205</b>	<b>54.35%</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>\$ 15,100,000</b>	<b>\$ 8,206,205</b>	<b>54.35%</b>

FISCAL YEAR 2019/20			
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D
2000 SERVICES & SUPPLIES	\$ 6,500,000	\$ 6,116,247	94.10%
<b>TOTAL EXPENDITURES:</b>	<b>6,500,000</b>	<b>6,116,247</b>	<b>94.10%</b>
5000 TRANSFER TO OTHER FUNDS	9,220,000	-	0.00%
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 15,720,000</b>	<b>\$ 6,116,247</b>	<b>38.91%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ (620,000)</b>	<b>\$ 2,089,958</b>
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**REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M**  
**For the Ten Months Ended April 30, 2020**

**10 MONTHS / 83.3% 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	\$ 8,206,205	\$ 15,156,755	-45.86%
9410 INTEREST INCOME	-	-	-
<b>TOTAL REVENUE</b>	<b>8,206,205</b>	<b>15,156,755</b>	<b>-45.86%</b>
5900 TRANSFER FROM OTHER FUNDS	-	-	-
<b>TOTAL REVENUE, SOURCES &amp; TRANSFERS IN:</b>	<b>\$ 8,206,205</b>	<b>\$ 15,156,755</b>	<b>-45.86%</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	\$ 6,116,247	\$ 5,936,755	3.02%
<b>TOTAL EXPENDITURES:</b>	<b>6,116,247</b>	<b>5,936,755</b>	<b>3.02%</b>
5000 TRANSFER TO OTHER FUNDS	-	-	-
<b>TOTAL EXPENDITURES &amp; FUND TRANSFERS OUT:</b>	<b>\$ 6,116,247</b>	<b>\$ 5,936,755</b>	<b>3.02%</b>

<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 2,089,958</b>	<b>\$ 9,220,000</b>
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