



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, APRIL 25, 2019 – 5:30 P.M.
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 February 28, 2018. | 2 |
| 2. Quarterly Investment Report from March 2019
Recommendation: Receive and file the investment report for the 2 nd quarter of Fiscal Year 2018-19. | 4 |

PRESENTATION ITEMS

- | | |
|--|----------|
| 1. Financial Report through February 28, 2019 (<i>Controller Ron Empedrad</i>)
Recommendation: Receive and file Financial Report. No action required. | 6 |
|--|----------|

NEXT MEETING DATE: May 23, 2019 at 5:30 PM

ANTICIPATED ACTION AND PRESENTATION ITEMS: Preliminary Budget FY 19/20

ADJOURNMENT

Posted on April 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, February 28, 2019 SACRAMENTO METROPOLITAN FIRE DISTRICT 10545 Armstrong Avenue Board Room – Second Floor Mather, California

CALL TO ORDER

The meeting was called to order at 5:05 p.m. by Director Orzalli. Committee members present: Orzalli and Saylor, as the alternate. Committee members absent: Kelly and Wood. Staff present: Deputy Chief Casentini and Interim Clerk Dehoney.

PUBLIC COMMENT: None

Before moving forward with the consent agenda, Deputy Chief Casentini relayed that due to an oversight, an incorrect value was noted on page 16 of the Finance and Audit Committee packet in regards to Item #3 on the Consent Agenda. On page 16, the total pooled investment fund with Sacramento County was listed as (\$40,818,899), however the correct loaned value should have been listed as (\$49,818,272). Copies of the corrected page 16 were provided to the Finance and Audit Committee members and were available on the public information table in the Boardroom.

CONSENT AGENDA

Action: Moved by Saylor, 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 January 24, 2018.
Action: Approved the Action Summary Minutes.
- 2. Calendar Year 2019 Investment Policy**
Recommendation: Receive and adopt the 2019 Annual Investment Policy for the Sacramento County Pooled Investment Fund.
Action: Adopted the 2019 Annual Investment Policy for the Sacramento County Pooled Investment Fund.
- 3. Quarterly Investment Report from December 2018**
Recommendation: Receive and file the investment report for the 2nd quarter of Fiscal Year 2018-19.
Action: Filed the investment report for the 2nd quarter of Fiscal Year 2018-19.

Director Wood arrived at 5:11 pm.

PRESENTATION ITEMS

1. **Financial Report through December 31, 2018** (*CFO Amanda Thomas*)
Recommendation: Receive and file Financial Report. No action required.
Action: No action taken.
2. **Mid-Year Budget FY 2018/2019** (*CFO Amanda Thomas*)
Recommendation: Receive presentation. No action required.
Action: No action taken.

ADJOURNMENT

The meeting adjourned at 5:29 p.m.

Director Kelly, Chair

Michelle Dehoney, Interim 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: April 25, 2019
TO: Board of Directors
FROM: Ronald Empedrad, Controller
RE: Quarterly Investment Report – March, 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 March 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 Mid-Year 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 3rd quarter of Fiscal Year 2018-19.

Submitted by:



Ronald Empedrad, Controller

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




QUARTERLY INVESTMENT REPORT AS OF MARCH 31, 2019

SECURITY TYPE	ISSUER	MATURITY	BALANCE	YIELD
<u>Investments Managed by Trustees</u>				
Money Market Mutual Funds - Chase Financing	US Treasuries	1-Apr-2019	2,157,420	1.87%
Money Market Mutual Funds - Lease Bond Reserves	Federal Agencies	1-Apr-2019	913,673	1.89%
Commercial Paper - Pension Bond Fund	Various	Various	<u>3,012,836</u>	2.19%
	Total Managed Accounts		<u>6,083,929</u>	
<u>Cash in Banks</u>				
Wells Fargo Operating Account	Secured Deposit Acct	1-Apr-2019	637,983	0.00%
Wells Fargo Payroll Account	Secured Deposit Acct	1-Apr-2019	2,110,485	0.00%
Umpqua Workers' Compensation Account	Secured Deposit Acct	1-Apr-2019	<u>203,071</u>	0.00%
	Total Cash in Bank		<u>2,951,539</u>	
	Total Cash in Bank and Managed Accounts		<u>9,035,468</u>	
<u>Pooled Investment Funds</u>				
Sacramento County*	Sacramento County Treasurer	1-Apr-2019	<u>(5,906,988)</u>	2.49%
	Total Cash and Investments		<u>\$ 3,128,480</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 EIGHT MONTHS ENDED FEBRUARY 28, 2019
(UNAUDITED)

Presented by:
Ron Empedrad, Controller



CASH BALANCE
As of February 28, 2019 and 2017

FUND NO.	NAME OF FUND	ENDING BALANCE DEC. 31, 2018	ENDING BALANCE JAN 31, 2019	ENDING BALANCE FEB 28, 2019	FY 2018/19	FY 2017/18
212A	County of Sacramento	\$ (66,969,023) \$	(526,973) \$	(9,640,441)	\$ (9,840,441)	\$ (11,006,921)
212A	York - Workers' Compensation Fund	19,283	252,822	227,363	227,363	218,373
212A	Wells Fargo Bank	1,353,037	2,645,954	181,766	181,756	506,130
	SUBTOTAL - GENERAL FUND	\$ (65,595,801) \$	2,371,803 \$	(9,431,322) \$	(9,431,322) \$	(10,282,418) \$
212D	County of Sacramento Capital Facilities Fund	2,237,745	699,606	394,013	394,013	1,962,364
212D	US Bank - Lease Revenue Bonds Reserve Fund	909,676	910,919	912,369	912,369	679,889
212D	Chase Financing Trust	3,086,213	1,223,368	2,526,994	2,526,994	275,786
	SUBTOTAL - CAPITAL FACILITIES FUND	\$ 6,233,533 \$	2,833,782 \$	3,833,376 \$	3,833,376 \$	2,918,039 \$
212E	County of Sacramento Pension Obligation Reserve Fund	1,109,843	4,938,225	4,938,225	4,938,225	5,086,570
212E	U.S. Bank - POB Trust Fund	2,978,208	2,571,697	2,978,225	2,978,225	24,641,955
	SUBTOTAL - PENSION OBLIGATION FUND	\$ 4,088,051 \$	7,509,922 \$	7,916,450 \$	7,916,450 \$	29,728,525 \$
212G	County of Sacramento Grant Fund	924,078	926,673	914,998	914,998	758,804
212I	County of Sacramento Impact Fees	4,963,916	5,060,166	5,093,035	5,093,035	3,667,489
212L	County of Sacramento Leased Property Fund	649,460	488,902	490,017	490,017	1,252,143
212M	IGT Fund	7,203,710	7,236,066	7,235,086	7,235,085	15,925,704
	TOTAL CASH	\$ (41,634,056) \$	\$ 26,396,323 \$	\$ 16,051,639 \$	\$ 16,051,639 \$	\$ 43,968,286 \$

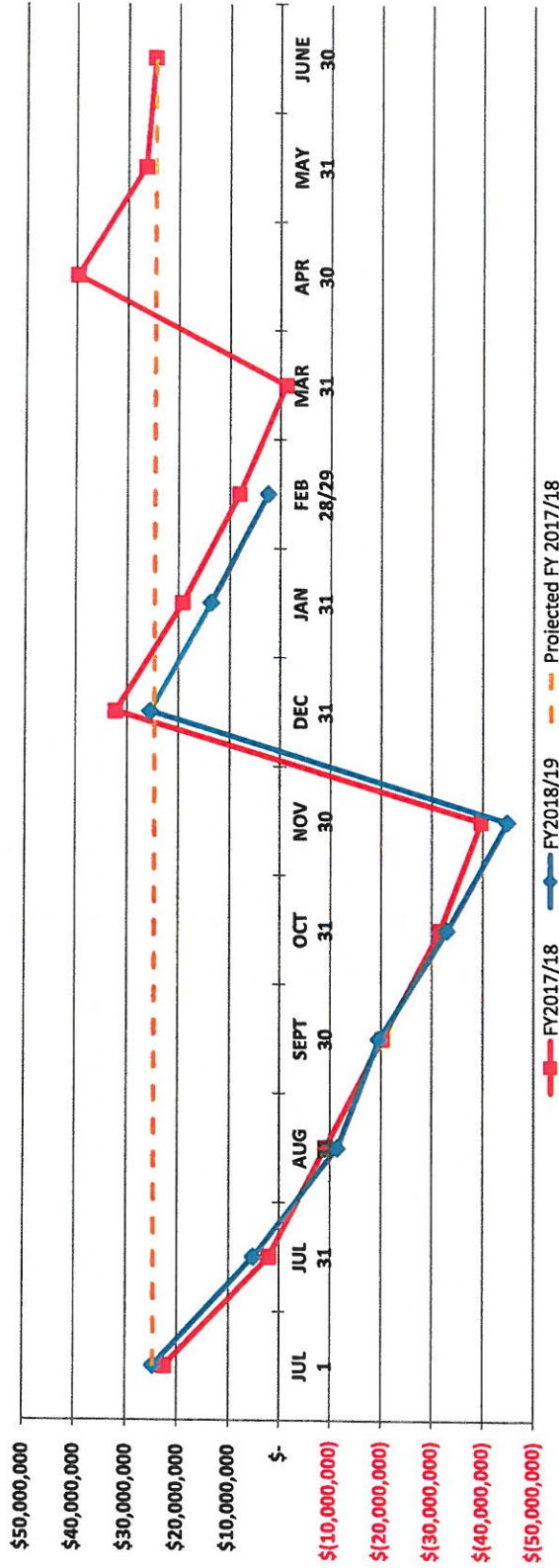


CALIFORNIA EMPLOYER'S RETIREE BENEFIT TRUST (CERBT)
For the Eight Months Ended February 28, 2019

Beginning Balance, 7/1/2018	\$ 34,887,351
Contributions	3,608,312
Distributions	-
Investment Earnings	438,036
Admin Expense	(18,203)
Ending Balance, 02/28/2019	<u>\$ 38,915,496</u>



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



Period Ending	Reserves Net of WC ¹	Net Budgeted Expenditures ²	Ratio
07/01/18	\$ 24,604,776	\$ 204,771,797	12.0%
09/30/18	\$ (19,804,609)	\$ 204,771,797	-9.7%
12/31/18	\$ 25,292,439	\$ 204,771,797	12.4%
02/28/19	\$ 2,292,494	\$ 204,771,797	1.1%
6/30/2019 Projected	\$ 24,613,019	\$ 204,771,797	12.0%

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.



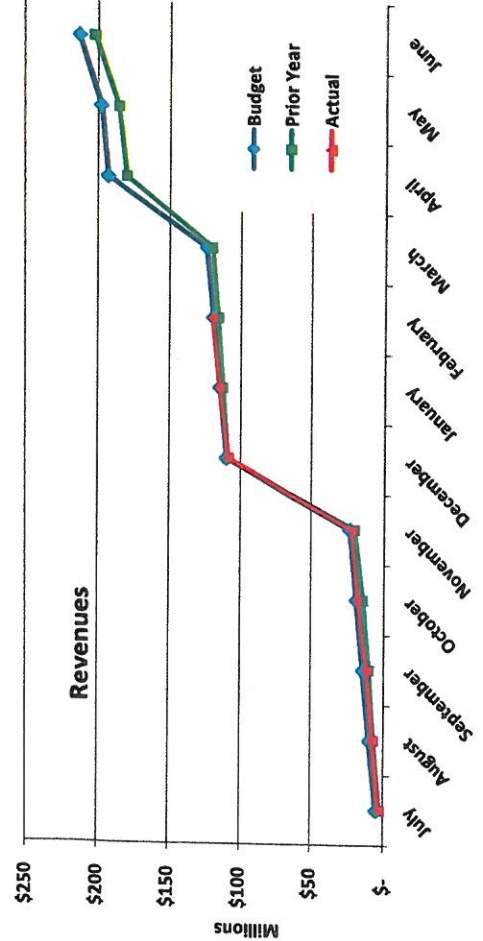
REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% OF FISCAL YEAR

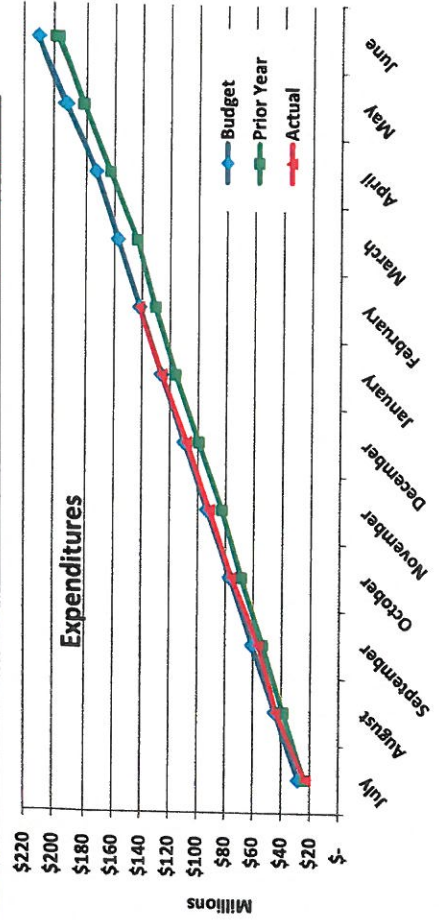
FISCAL YEAR 2018/19				
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECD	
9100 ALL TAXES	\$ 148,935,800	82,673,787	55.51%	
9300 FINES	3,000	1,488	49.60%	
9400 USE OF MONEY/PROPERTY	15,000	(143,760)	-958.40%	
9500 OTHER GOVERNMENTAL AGENCIES	4,386,000	1,988,115	45.33%	
9600 OTHER CHARGES FOR SERVICES	13,961,771	10,197,735	73.04%	
9669 MEDIC COST RECOVERY*	36,500,000	24,326,368	66.65%	
9700 OTHER REVENUES	1,018,184	367,002	36.04%	
TOTAL REVENUE:	204,819,755	119,410,735	58.30%	
9862 PROCEEDS FROM SALE OF PROPERTY	10,000	-	0.00%	
9880 OTHER FUNDING SOURCES	-	-	-	
5900 TRANSFER FROM OTHER FUNDS	6,773,187	-	0.00%	
TOTAL REVENUE & SOURCES:	\$ 211,602,942	\$ 119,410,735	56.43%	

*Includes GEIMT



FISCAL YEAR 2018/19				
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPD'D	
1100 EMPLOYEE WAGES	\$ 100,141,414	\$ 68,300,243	68.20%	
1200 EMPLOYEE BENEFITS	74,699,483	50,335,656	67.38%	
TOTAL LABOR COSTS:	174,840,898	118,635,899	67.85%	
2000 SERVICES & SUPPLIES	27,758,871	16,773,155	60.42%	
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	2,749,399	1,152,123	41.90%	
3200 PRINCIPAL AND INTEREST	765,936	557,048	72.73%	
TOTAL ASSESSMENTS & CONTRIBUTIONS	3,515,335	1,709,171	48.62%	
5000 TRANSFER TO OTHER FUNDS	5,479,594	4,604,792	84.04%	
TOTAL EXPENDITURES:	\$ 211,594,699	\$ 141,723,017	66.98%	

EXCESS OF REVENUE OVER EXPENDITURES \$ 8,243 \$ (22,312,282)





REVENUE AND EXPENDITURES - GENERAL OPERATING FUND 212A

For the Eight Months Ended February 28, 2019 and 2018

8 MONTHS / 66.7% OF FISCAL YEAR

FISCAL YEAR COMPARISON 2018/19 vs. 2017/18		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	\$ 82,673,787	\$ 83,136,581	-0.56%
9300 FINES	1,488	2,722	-45.33%
9400 USE OF MONEY/PROPERTY	(143,760)	(103,723)	38.60%
9500 OTHER GOVERNMENTAL AGENCIES	1,988,115	1,762,044	12.83%
9600 OTHER CHARGES FOR SERVICES	10,197,735	7,800,156	30.74%
9669 MEDIC COST RECOVERY	24,326,368	22,740,607	6.97%
9700 OTHER REVENUES	367,002	166,421	120.53%
TOTAL REVENUE:	119,410,735	115,504,808	3.38%
9862 PROCEEDS FROM SALE OF PROPERTY	-	1,100	-100.00%
9880 OTHER FUNDING SOURCES	-	-	-
5900 TRANSFER FROM OTHER FUNDS	-	-	-
TOTAL REVENUE & SOURCES:	\$ 119,410,735	\$ 115,505,908	3.38%

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	\$ 68,300,243	\$ 65,343,589	4.52%
1200 EMPLOYEE BENEFITS	50,335,656	42,507,833	18.42%
TOTAL LABOR COSTS:	118,635,899	107,851,422	10.00%
2000 SERVICES & SUPPLIES	16,773,155	15,841,769	5.88%
3000 ASSESSMENTS, LICENSES, TAXES & CONTRIBUTIONS	1,152,123	1,150,627	0.13%
3200 PRINCIPAL AND INTEREST	557,048	685,039	-18.68%
TOTAL ASSESSMENTS & CONTRIBUTIONS	1,709,171	1,835,666	-6.89%
5900 TRANSFER TO OTHER FUNDS	4,604,792	4,486,825	2.63%
TOTAL EXPENDITURES:	\$ 141,723,017	\$ 130,015,682	9.00%

EXCESS OF REVENUE OVER EXPENDITURES	\$ (22,312,282)	\$ (14,509,774)
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PROPERTY TAXES REVENUE COMPARISON - GENERAL OPERATING FUND 212A
For the Eight Months Ended February 28, 2019 and 2018

8 MONTHS / 66.7% OF FISCAL YEAR

	FISCAL YEAR 2017/18			FISCAL YEAR 2018/19			% of Projected
	Projected	Received this month	Y-T-D Total Received	% of Actual	Received this month	Y-T-D Total Received	
BUDGETED	\$ 139,344,000				\$ 148,935,800		
July		-	-	0.00%	-	-	0.00%
August		\$ 1,884	1,884	0.00%	\$ 2,112	2,112	0.00%
September		74	1,958	0.00%	-	2,112	0.00%
October		786	2,744	0.00%	831	2,943	0.00%
November		1,067,415	1,070,159	0.76%	-	2,943	0.00%
December		82,052,402	83,122,561	58.78%	82,670,844	82,673,787	55.51%
January		-	83,122,561	58.78%	-	82,673,787	55.51%
February		14,020	83,136,581	58.79%	-	82,673,787	55.51%
March		1,877	83,138,458	58.79%			
April		55,125,773	138,264,231	97.77%			
May		-	138,264,231	97.77%			
June		3,154,828	141,419,059	100.00%			
TOTAL REVENUES		\$ 141,419,059			\$ 82,673,787		55.51%



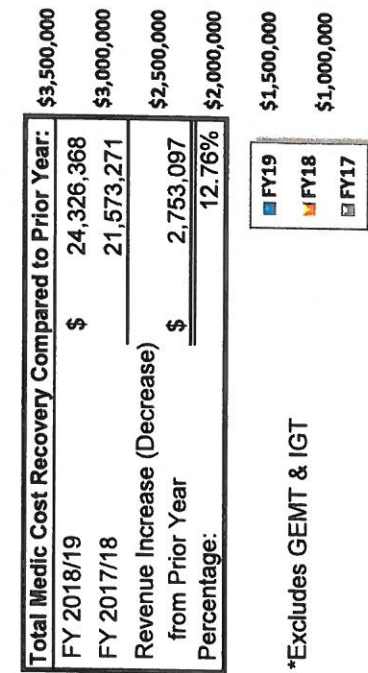
Total Property Taxes Compared to Prior Year:	
FY 2018/19	\$ 82,673,787
FY 2017/18	83,136,581
Revenue Increase (Decrease) from Prior Year	\$ (462,794)
Percentage:	-0.56%



MEDIC COST RECOVERY - GENERAL OPERATING FUND 212A For the Eight Months Ended February 28, 2019 and 2018

8 MONTHS / 66.7% 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
BUDGETED	\$ 35,200,000*				\$ 35,500,000 *			
July		\$ 2,355,512	\$ 2,355,512	6.78%		\$ 2,846,967	\$ 2,846,967	8.02%
August		2,689,882	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%				
April		3,695,077	27,679,293	79.67%				
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%				
TOTAL MEDIC COST RECOVERY		\$ 34,742,045				\$ 24,326,368		68.52%



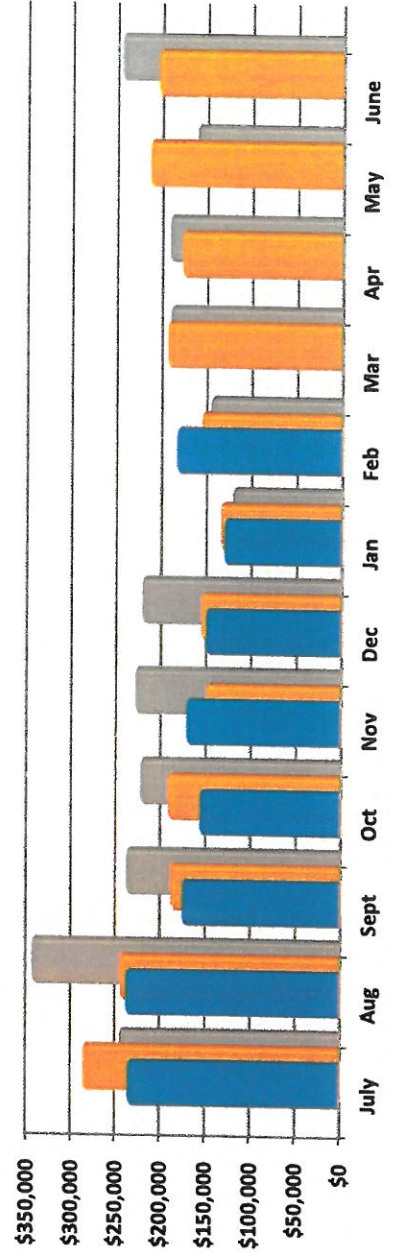


COMMUNITY RISK REDUCTION COST RECOVERY - GENERAL OPERATING FUND 212A
For the Eight Months Ended February 28, 2019 and 2018

8 MONTHS / 66.7% 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
BUDGETED	\$ 2,282,505				\$ 2,282,505			
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%				
April		177,652	1,875,959	83.48%				
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%				
TOTAL CRRD REVENUES		\$ 2,247,276				\$ 1,438,328		63.02%

Total CRRD Revenues Compared to Prior Year:	
FY 2018/19	\$ 1,438,328
FY 2017/18	1,504,404
Revenue Increase (Decrease)	\$ (66,076)
from Prior Year	
Percentage:	-4.39%



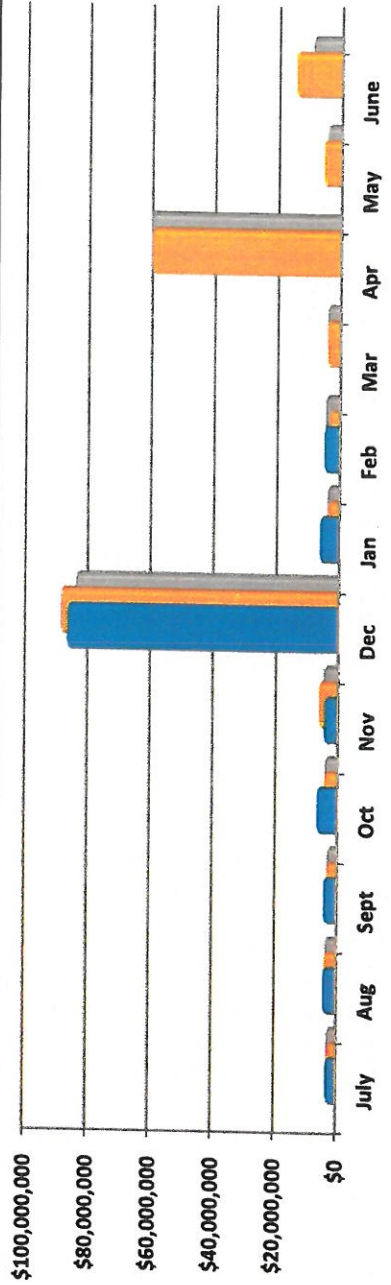


TOTAL REVENUE COMPARISON - GENERAL OPERATING FUND 212A

For the Eight Months Ended February 28, 2019 and 2018

8 MONTHS / 66.7% 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
BUDGETED	\$ 200,705,452				\$ 211,602,942			
July		\$ 2,709,389	\$ 2,709,389	1.34%		\$ 3,148,147	\$ 3,148,147	1.49%
August		3,825,071	6,534,460	3.24%		4,080,608	7,228,755	3.42%
September		3,219,536	9,753,996	4.84%		4,056,742	11,285,497	5.33%
October		4,162,024	13,916,020	6.90%		6,418,646	17,704,143	8.37%
November		6,077,521	19,993,541	9.91%		4,293,296	21,997,439	10.40%
December		88,682,931	108,676,471	53.87%		86,456,226	108,453,665	51.25%
January		3,577,100	112,253,571	55.64%		6,116,328	114,569,993	54.14%
February		3,252,336	115,505,907	57.26%		4,840,742	119,410,735	56.43%
March		4,034,355	119,540,262	59.26%				
April		60,168,450	179,708,712	89.08%				
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%				
TOTAL REVENUE		\$ 201,733,749				\$ 119,410,735		56.43%



Total Revenue Compared to Prior Year:	
FY 2018/19	\$ 119,410,735
FY 2017/18	115,505,907
Revenue Increase (Decrease) from Prior Year	<u>\$ 3,904,828</u>
Percentage:	<u>3.38%</u>





REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D

For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% OF FISCAL YEAR

		FISCAL YEAR 2018/19		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	\$ 25,648	-	
9569 OTHER GOVERNMENTAL AGENCIES	-	142	-	
9862 PROCEEDS FROM SALE OF PROPERTY	100,000	18,670	18.67%	
9870 OTHER FUNDING SOURCES-FINANCING	5,784,235	1,900,000	32.85%	
TOTAL REVENUE	5,884,235	1,944,460	33.05%	
5900 TRANSFER FROM OTHER FUNDS	4,796,489	4,506,713	93.96%	
TOTAL TRANSFER IN	4,796,489	4,506,713	93.96%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 10,680,724	\$ 6,451,173	60.40%	

		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	3,505,208	76.22%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	6,080,787	2,761,110	45.41%	
4400 COMPUTER SOFTWARE	2,005,800	449,408	22.41%	
TOTAL CAPITAL OUTLAY	8,086,587	3,210,518	39.70%	
TOTAL EXPENDITURES:	\$ 12,832,675	\$ 6,853,041	53.40%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,151,951)	\$ (401,868)
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REVENUE AND EXPENDITURES - CAPITAL FACILITIES FUND 212D
Current Y-T-D vs. Prior Y-T-D
For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% 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	\$ 25,648	\$ 13,441	90.82%	
9569 OTHER GOVERNMENTAL AGENCIES	142	-	-	
9862 PROCEEDS FROM SALE OF PROPERTY	18,670	8,000	133.38%	
9870 OTHER FUNDING SOURCES-DEBT PROCEEDS	1,900,000	-	-	
TOTAL REVENUE	1,944,460	21,441	8968.89%	
5900 TRANSFER FROM OTHER FUNDS	4,506,713	3,884,357	16.02%	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 6,451,173	\$ 3,905,798	65.17%	

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	3,505,208	3,187,292	9.97%	
4101 LAND ACQUISITION	-	9,935	-100.00%	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	2,761,110	1,826,453	51.17%	
4400 COMPUTER SOFTWARE	449,408	-	-	
TOTAL CAPITAL OUTLAY	3,210,518	1,836,388	74.83%	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 6,853,041	\$ 5,023,722	36.41%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (401,868)	\$ (1,117,924)
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% OF FISCAL YEAR

		FISCAL YEAR 2018/19		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	\$ -	2,043	-	
OTHER REVENUES	-	5,071	-	
9429 BUILDING RENTAL	362,574	187,730	51.78%	
TOTAL REVENUE:	362,574	194,844	53.74%	
5900 TRANSFER FROM OTHER FUNDS	304,729	98,079	32.19%	
TOTAL REVENUE & SOURCES:	\$ 667,303	\$ 292,923	43.90%	

		FISCAL YEAR 2018/19		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXP'D'D	
2000 SERVICES & SUPPLIES	\$ 609,174	\$ 392,075	64.36%	
3200 PRINCIPAL AND INTEREST	296,582	98,662	33.27%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES:	\$ 905,756	\$ 490,737	54.18%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (238,453)	\$ (197,814)
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REVENUE AND EXPENDITURES - LEASED PROPERTIES FUND 212L
For the Eight Months Ended February 28, 2019 and 2018

8 MONTHS / 66.7% 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	\$ 2,043	\$ 4,755	-57.03%	
9429 BUILDING RENTAL	187,730	224,722	-16.46%	
TOTAL REVENUE:	189,773	229,477	-17.30%	
5900 TRANSFER FROM OTHER FUNDS	98,079	-	-	
TOTAL TRANSFER IN	98,079	586,163	-83.27%	
TOTAL REVENUE & SOURCES:	\$ 287,852	\$ 815,640	-64.71%	

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:	\$ 392,075	\$ 394,977	-0.73%	
3200 PRINCIPAL AND INTEREST	98,662	100,361	-1.69%	
4000 CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 490,737	\$ 495,338	-0.93%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (202,885)	\$ 320,302
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REVENUE AND EXPENDITURES - GRANTS FUND 212G

For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% OF FISCAL YEAR

FISCAL YEAR 2018/19				FISCAL YEAR 2018/19			
REVENUE BY OBJECT	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	\$ -	\$ 3,629	-	1100 EMPLOYEE WAGES	\$ 290,064	\$ 203,627	70.20%
9631 AID/OTHER LOCAL GOV'T AGENCY	4,226,236	393,238	9.30%	1200 EMPLOYEE BENEFITS	123,332	183,612	148.88%
TOTAL REVENUE:	4,226,236	396,867	9.39%	TOTAL LABOR COSTS	413,396	387,239	93.67%
5900 TRANSFER FROM OTHER FUNDS	378,376	-	0.00%	2035 EDUCATION AND TRAINING SERVICES	-	-	-
TOTAL TRANSFER IN	378,376	-	0.00%	2232 FIRE EQUIP SUPPLY	4,177,340	-	0.00%
TOTAL REVENUE & SOURCES:	\$ 4,604,612	\$ 396,867	8.62%	2891 OTHER PROFESSIONAL SERVICES	-	-	-
				2898 OTHER SUPPLIES	-	-	-
				TOTAL SERVICES AND SUPPLIES:	4,177,340	-	0.00%
				4303 CAPITAL OUTLAY	13,876	12,580	90.66%
				TOTAL EXPENDITURES & EQUIPMENT:	\$ 4,604,612	\$ 399,819	8.68%

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ -
	\$ (2,952)



REVENUE AND EXPENDITURES - GRANTS FUND 212G
For the Eight Months Ended February 28, 2019 and 2018

8 MONTHS / 66.7% 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	\$ 3,629	\$ 2,698	34.51%	
9531 AID/OTHER LOCAL GOVT AGENCY	393,238	963,484	-59.19%	
9569 STATE AID & MISC. OTHER PROGRAMS	-	-	-	
TOTAL REVENUE:	396,867	966,182	-58.92%	
5900 TRANSFER FROM OTHER FUNDS	-	16,305	-100.00%	
TOTAL TRANSFER IN	-	16,305	-100.00%	
TOTAL REVENUE & SOURCES:	\$ 396,867	\$ 982,487	-59.61%	

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	\$ 505,697	-59.73%	
1200 EMPLOYEE BENEFITS	183,612	439,937	-58.26%	
TOTAL LABOR COSTS	387,239	945,634	-59.05%	
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%	
TOTAL SERVICES AND SUPPLIES:	-	224,866	-100.00%	
4303 EQUIPMENT	12,580	-	-	
5000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & EQUIPMENT:	\$ 399,819	\$ 1,170,500	-65.84%	

REIMBURSEMENTS OVER (UNDER) EXPENDITURES	\$ (2,952)	\$ (188,013)
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121 For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% OF FISCAL YEAR

		FISCAL YEAR 2018/19		
REVENUE BY OBJECT	MID-YEAR BUDGET	Y-T-D REVENUE	% OF BUDGET RECEIVED	
9410 INTEREST INCOME	-	22,715	-	
9657 IMPACT FEES	1,300,000	958,238	73.71%	
TOTAL REVENUE	1,300,000	980,953	75.46%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL TRANSFER IN	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 1,300,000	\$ 980,953	75.46%	

		FISCAL YEAR 2018/19		
EXPENDITURES BY OBJECT	MID-YEAR BUDGET	Y-T-D EXPENDITURES	% OF BUDGET EXPDD	
2000 SERVICES & SUPPLIES	\$ 70,000	\$ 29,446	42.07%	
TOTAL SERVICES & SUPPLIES	70,000	29,446	42.07%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	1,500,000	-	0.00%	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL ASSETS	1,500,000	-	0.00%	
TOTAL EXPENDITURES:	1,570,000	29,446	1.88%	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 1,570,000	\$ 29,446	1.88%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (270,000)	\$ 951,507
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REVENUE AND EXPENDITURES - IMPACT FEES FUND 2121
Current Y-T-D vs. Prior Y-T-D
For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% 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	\$ 22,715	9,919	129.00%	
9657 IMPACT FEES	958,238	766,762	24.97%	
TOTAL REVENUE	980,953	776,681	26.30%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 980,953	\$ 776,681	26.30%	

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	\$ 29,446	\$ 40,142	-26.65%	
TOTAL SERVICES & SUPPLIES	29,446	40,142	-26.65%	
4101 LAND ACQUISITION	-	-	-	
4201 STRUCTURES	-	-	-	
4300 VEHICLES & EQUIPMENT	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	
5000 TRANSFERS TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 29,446	\$ 40,142	-26.65%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ 951,507	\$ 736,539
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% 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	\$ -	0.00%	
9410 INTEREST INCOME	-	-		
TOTAL REVENUE	10,000,000	-	0.00%	
5900 TRANSFER FROM OTHER FUNDS	-	-		
TOTAL TRANSFER IN	-	-		
TOTAL REVENUE, SOURCES & TRANSFERS IN:	\$ 10,000,000	-	0.00%	

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

EXCESS OF REVENUE OVER EXPENDITURES	\$ (2,973,187)	\$ (5,936,755)
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REVENUE AND EXPENDITURES - INTERGOVERNMENTAL TRANSFER FUND 212M
Current Y-T-D vs. Prior Y-T-D
For the Eight Months Ended February 28, 2019

8 MONTHS / 66.7% 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	\$ -	\$ 15,606,288	-100.00%	
9410 INTEREST INCOME	-	-	-	
TOTAL REVENUE	-	15,606,288	-100.00%	
5900 TRANSFER FROM OTHER FUNDS	-	-	-	
TOTAL REVENUE, SOURCES & TRANSFERS IN:	-	\$ 15,606,288	-100.00%	

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	\$ 9,140,574	-35.05%	
TOTAL EXPENDITURES:	5,936,755	9,140,574	-35.05%	
6000 TRANSFER TO OTHER FUNDS	-	-	-	
TOTAL EXPENDITURES & FUND TRANSFERS OUT:	\$ 5,936,755	\$ 9,140,574	-35.05%	

EXCESS OF REVENUE OVER EXPENDITURES	\$ (5,936,755)	\$ 6,465,714
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