

# LOS ANGELES FIRE DEPARTMENT



DEC 2 2008

DOUGLAS L. BARRY  
FIRE CHIEF

November 20, 2008

BOARD OF FIRE COMMISSIONERS  
FILE NO. 08-180

TO: Board of Fire Commissioners  
FROM: Douglas L. Barry, Fire Chief *DLB*  
SUBJECT: FY 2008-09 MONTHLY FINANCIAL STATUS REPORT FOR JULY TO  
OCTOBER 2008

FOR INFORMATION ONLY:	<input type="checkbox"/> Approved	<input type="checkbox"/> Approved w/Corrections	<input type="checkbox"/> Withdrawn
	<input type="checkbox"/> Denied	<input type="checkbox"/> Received & Filed	<input type="checkbox"/> Other

## For Information Only

Attached for your information and review is the CAO Monthly Financial Summary Report year-to-date as of October 11, 2008 (covering Pay Periods 1 - 8).

It is recommended that the Fire Commission receive and file this report, as it is being submitted for informational purposes only.

Board report prepared by Sandra Ocon, Senior Management Analyst II, Financial Services Division, Bureau of Administrative Services.

Attachment

**CITY OF LOS ANGELES**  
**INTER-DEPARTMENTAL CORRESPONDENCE**

TO: Raymond P. Ciranna, Interim City Administrative Officer

ATTN: Mark Davis, Senior Administrative Analyst II

FROM: Fire Department

SUBJECT: MONTHLY FINANCIAL SUMMARY REPORT – JULY TO OCTOBER 11, 2008

**Summary:**

Attached is the CAO Monthly Financial Summary Report year-to-date as of October 11, 2008 (Pay Periods 1-8).

In the first eight pay periods, the Department has provided resources to numerous major fires and deployed our Urban Search and Rescue and Swift Water teams to Hurricanes Gustave and Ike at a cost of approximately \$3.3 million. This impacts our Civilian Overtime Account 1090, Sworn Overtime Account 1092, and Contractual Services Account 3040. Expenditures due to these major emergencies are not funded in our Adopted Budget, however most of the expenses are reimbursable. While the Department is very diligent in submitting reimbursement claims as quickly as possible, actual reimbursements vary depending on the agency. Federal Management Assistance Grants (FMAGs) take the longest to be processed and received, often receiving reimbursements in the following fiscal year. At this point, the Department is borrowing funds from our Sworn Salary Account 1012 to pay for the unfunded overtime use and will further address this issue in the Mid-Year report.

Although there are still 18 more pay periods left in the fiscal year, and many variables can cause the current financial situation to change, the Department can end the fiscal year with zero deficit if several recommendations detailed below are approved. Also, the Department will continue the process of evaluating and prioritizing expenditures to ensure it remains within its allotted budget as long as no other unfunded major emergencies occur.

At this time, the Department's projected year-end deficit has decreased from \$8,520,045 to \$7,137,750 (including the cost of the 18 EMS Captains). The decrease is primarily due to the transfer of \$1.2 million from Fund 40J approved in the Second Financial Status Report to the Field Equipment Expense Account 3090.

Based on the following requests/recommendations, the Department can mitigate the remaining \$7.1 million deficit at year-end:

- 1) The Department receives an additional \$3,875,000 appropriation into the Sworn Salaries Account 1012 to cover the unfunded Haro/Ackley settlements which LAFD has been instructed to pay (C.F. 08-1873) out of this account. This was not a budgeted expenditure and thus significantly contributed to our projected deficit.
- 2) The Department receives an additional \$463,625 appropriation into the General Salaries Account 1010 to cover the cost of the short-term layoffs for civilians. Since the short-term layoff is no longer in effect, the Department will have to pay civilian staff their full salary and current funding is not sufficient to cover this. The

Department has unfunded substitute authorities that are necessary in support of its operations, thus eliminating any savings from vacant positions.

- 3) Use the following \$2,752,951 to offset the cost of the 18 EMS Captains:
  1. \$890,451 from the Variable Staffing Overtime Account 1098 – These savings result from not staffing our variably staffed ambulances from mid-November 2008 through June 2009. (Current balance of 19,787 hours x \$45)
  2. \$500,000 from the 40J (VET) Special Fund – This amount is projected to be received in the second half of the fiscal year and is above the yearly cap of \$1.5 million.
  3. \$500,000 from Special Fund 44R (Kaiser) – This fund can be used for emergency medical services related expenditures. Funds are currently available.
  4. \$500,000 from Fund 100, Uniform Account 4430 – This account has been reviewed and expenditures in this amount can be deferred until the next fiscal year.
  5. \$362,500 in savings by temporarily (six months) closing down one BLS rescue ambulance with 3.2 responses per day.

Since the elimination of these 18 EMS Captains has a severe impact on the Emergency Medical Services system, and the continued staffing of first responders is absolutely critical, I ask that these options be given further consideration.

#### Salary Accounts

The overall projected year-end deficit in the salary accounts is \$7.1 million. This deficit is mainly attributable to 1) the \$3.875 million paid out of the Sworn Salary Account 1012 for the Haro/Ackley lawsuits settlements, 2) \$2.778 million cost of the 18 EMS Captains, and 3) the \$463,625 civilian funding necessary to offset the cost of the furloughs.

The General Overtime Account 1090 is projected to have a \$287,878 deficit at year-end. The Department must use a substantial amount (60% of this account's budget) of overtime to cover vacancies in the positions that provide fleet maintenance and approximately 25% of overtime use is for revenue generating overtime, i.e. Ambulance Billing and CUPA. Also, a significant amount of civilian overtime has been used to support sworn members during the major wildfires. Overtime used during these emergencies is reimbursable. As of pay period 8 we had 59 civilian vacancies. If overtime is not available, fleet may have to be put out of service creating a problem in responding to emergencies. Revenue collection could also be reduced if overtime use is reduced. Therefore, we request a transfer of \$200,000 into this Account to fund overtime through February.

#### **Conclusion:**

Due to the nature of and numerous factors that impact primarily our salary accounts, it is difficult to project with 100% certainty the Department's salary accounts year-end balance. However, we do take into account historical data and specific current year factors in providing year-end projections. As previously stated, there are three main factors for the current projected year-end deficit and this deficit can be eliminated if the recommendations offered in this report are approved. This will allow the Department to end the fiscal year on target to the extent possible

while maintaining the health and safety of firefighters fulfilling its obligations of providing fire protection and emergency medical services to the residents of the City of Los Angeles.

A handwritten signature in black ink, appearing to read "Douglas L. Barry". The signature is fluid and cursive, with the first name "Douglas" and last name "Barry" clearly distinguishable.

DOUGLAS L. BARRY  
Fire Chief

DLB:sjo

Attachments:

- Attachment 1: 2008-09 Monthly Financial Summary
- Attachment 2: Monthly Financial Analysis
- Attachment 3: Salary Projection Model
- Attachment 4: 2008-09 Employment Level Report
- Attachment 5: LAFD Revenue Estimates

## 2008-09 MONTHLY FINANCIAL SUMMARY BY FUND

Reporting Month: July 1 through October 11, 2008 (Pay Periods 1 - 8)

Completed by: Sandra Ocon, Senior Management Analyst II

Dept:		2008-09 BUDGETED EXPENDITURES			YEAR-END PROJECTIONS		REVISED YEAR-END PROJECTIONS	
Fund No.	Fund Title	Adopted Budget (1)	Interim Appropriations or Adjustments (2)	Total Adjusted Budget (1+2=3)	Total Projected Expenditures At Year-End (4)	Projected Year-End Balance (3-4=5)	Requested Interim Appropriations or Adjustments (6)	Revised Projected Year-End Balance (5+6=7)
100	General Fund	561,730,473	(205,138)	561,525,335	575,777,183	(14,251,848)	7,114,098	(7,137,750)
206	Special Gas Tax Street Improvement Fund			-		-		-
342	Telecom. Development Acct.			-		-		-
347	St. Light. Maint. Assessment Fund			-		-		-
40E	Zoo Enterprise Trust Fund			-		-		-
48R	Bldg and Safety Enterprise Fund			-		-		-
508	Solid Waste Resources Revenue Fund			-		-		-
511	Stormwater Pollution Abatement Fund			-		-		-
525	City Employees Ridesharing Fund			-		-		-
725	Convention Center Revenue Fund			-		-		-
737	El Pueblo de L.A. Hist. Mon. Rev. Fund			-		-		-
760	Sewer Operation & Maintenance			-		-		-
761	Sewer Capital			-		-		-
843	General Services Trust			-		-		-
<b>Total Budget</b>		<b>\$ 561,730,473</b>	<b>\$ (205,138)</b>	<b>\$ 561,525,335</b>	<b>\$ 575,777,183</b>	<b>\$ (14,251,848)</b>	<b>\$ 7,114,098</b>	<b>\$ (7,137,750)</b>

COMMENTS:

## 2008-09 MONTHLY FINANCIAL SUMMARY BY FUND AND ACCOUNT

11/17/1900

Reporting Month: July 1 through October 11, 2008 (Pay Periods 1-8)  
 Completed by: Sandra Ocon, Senior Management Analyst II

Dept: Fund: General Fund		2008-09 BUDGETED EXPENDITURES			YEAR-END PROJECTIONS		REVISED YEAR-END PROJECTIONS	
Acct. No.	Account Title	Adopted Budget (1)	Interim Appropriations or Adjustments* (2)	Total Adjusted Budget (1+2=3)	Total Projected Expenditures At Year-End (4)	Projected Year-End Balance (3-4=5)	Requested Interim Appropriations or Adjustments** (6)	Revised Projected Year-End Balance (5+6=7)
1010	Salaries, General	25,040,559	9,345	25,049,904	25,695,469	(645,565)	181,940	(463,625)
1012	Salaries, Sworn	374,327,229	(236,991)	374,090,238	370,594,515	3,495,723	(1,888,618)	1,607,105
1030	Sworn Bonuses	3,733,275	-	3,733,275	3,525,154	208,121		208,121
1050	Unused Sick Time	3,681,709	-	3,681,709	4,697,018	(1,015,309)	1,179,360	164,051
1070	Salaries, As-Needed	106,000	(3,764)	102,236	21,264	80,971		80,971
1090	Overtime General	1,218,510	-	1,218,510	2,006,388	(787,878)	500,000	(287,878)
1092	Overtime Sworn	4,964,283	-	4,964,283	10,570,015	(5,605,732)	5,320,778	(284,954)
1093	Overtime Constant Staffing	112,984,726	-	112,984,726	123,467,891	(10,483,165)	306,547	(10,176,618)
1098	Overtime Variable Staffing	12,151,308	26,273	12,177,581	10,476,595	1,700,986	314,091	2,015,076
	Subtotal Salaries	\$ 538,207,599	\$ (205,138)	\$ 538,002,461	\$ 551,054,309	(13,051,848)	\$ 5,914,098	\$ (7,137,750)
2120	Printing and Binding	348,105	-	348,105	348,105	0		0
2130	Travel Expense	23,070	-	23,070	23,070	0		0
3030	Construction Materials	223,755	-	223,755	223,755	0		0
3040	Contractual Services	3,415,233	-	3,415,233	3,415,233	0		0
3070	Contract Brush Clearance	1,500,000	-	1,500,000	1,500,000	0		0
3090	Field Equipment Expense	3,209,604	-	3,209,604	4,409,604	(1,200,000)	1,200,000	0
3120	Investigations	5,400	-	5,400	5,400	0		0
3260	Rescue Supplies and Exp	2,610,477	-	2,610,477	2,610,477	0		0
3310	Transportation Expense	3,158	-	3,158	3,158	0		0
4430	Uniforms	4,929,384	-	4,929,384	4,929,384	0		0
4450	Water Control Devices	766,060	-	766,060	766,060	0		0
6010	Office and Administrative	2,103,138	-	2,103,138	2,103,138	0		0
6020	Operating Supplies	4,229,096	-	4,229,096	4,229,096	0		0
	Subtotal Expense	\$ 23,366,480	\$ -	\$ 23,366,480	\$ 24,566,480	(1,200,000)	\$ 1,200,000	\$ -
7300	Furn, Office & Tech Equip	16,324	-	16,324	16,324	-		-
7340	Transportation Equipment	140,070	12,000,000	12,140,070	12,140,070	0		0
	Subtotal Equipment	\$ 156,394	\$ -	\$ 12,156,394	\$ 12,156,394	\$ -	\$ -	\$ -
9350	Special Communications Services	-	-	-	-	0		0
	Subtotal Special	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Budget</b>		<b>\$ 561,730,473</b>	<b>\$ (205,138)</b>	<b>\$ 573,525,335</b>	<b>\$ 587,777,183</b>	<b>\$ (14,251,848)</b>	<b>\$ 7,114,098</b>	<b>\$ (7,137,750)</b>

1010 Request \$463,624 from UB to cover mandatory layoff funding reduction  
 1093 Transfer back \$3,875,000 to cover Haro/Ackley Lawsuit  
 REVISED DEFICIT

463,624  
 3,875,000  
 (2,799,126)

Additional Offsets to fund the 18 EMS Captains  
 PROJECTED DEFICIT

2,752,951  
 -46,175

## COMMENTS:

- 1) Surplus in the Sworn Salary Account 1012 is based on projection of 120 vacant positions. This offsets deficit in Account 1093, Constant Staffing Overtime
- 2) 18 EMS Captains Unfunded = \$2.7 Million
- 3) Historical Deficits in other Accounts including Civilian OT (Acct 1090), Sworn Emergency OT (Acct 1092) and Field Equipment Expense (Acct 3090)
- 4) Current Lawsuit Payout liability - Ackley/Haro = \$3,875,000. This was not funded in the adopted budget, thus creating an additional deficit of \$3,875,000. This will be paid out of Acct
- 5) Column 6 includes pending transfer for reimbursements of Prop F, Grants, and reimbursements for major emergencies due to personnel deployed to major wildfires (\$2,500,000) and hurricanes (\$1,135,355) to various accounts.

NOTES: Insert additional rows for each appropriation account as necessary. Use separate sheets to report on each major source of funds.

\*\*\*Interim Appropriations or Adjustments" column should reflect data in FMIS and transfers approved by Council and/or Mayor not yet reflected in FMIS.

\*\*\*Requested Interim Appropriations or Adjustments" column should reflect outstanding adjustment requests (e.g., prior CAO FSRs pending Council approval or any other requests pending action) in addition to transfers requested in this current Financial Status Report.

## MONTHLY FINANCIAL ANALYSIS

Reporting Month: July/October 2008 (July – October 11, 2008/PP 1-8)  
 Department: Fire  
 Source of Funds: General Fund  
 Completed By: Sandra Ocon, Senior Management Analyst II

### Instructions:

1. Identify the projected year-end surplus or deficit for all salary, expense, equipment and special accounts as indicated on the Monthly Financial Summary. Use additional pages if necessary.
2. For each account, explain all assumptions in determining the projected surplus or deficit.
3. Identify a plan/solution to eliminate any projected deficit by year-end and any impact on services.
4. Identify and explain any appropriation or transfer requests.
5. Provide estimated year-end revenue for the General Fund (GF) and any special funds (SF), including all assumptions. In addition, provide estimated year-end interfund operating transfers from any special fund to the General Fund. Any deviation from the Adopted Budget should be explained.
6. Identify any issues of concern that might impact the department's budget or services, if applicable.

### Detailed explanation of expenditures in narrative form:

Appropriation Account:

Projected Surplus/Deficit at Year-End:

Total Net GF Surplus/Deficit at Year-End:\*  
 (\$46,175)

Total Net SF Surplus/Deficit at Year-End:\*\*  
 (if available)

### Assumptions:

Currently, the Department projects a year-end deficit of \$7,137,750. However, based on the following requests/recommendations, the Department can mitigate this deficit and end the year no deficit.

- 1) The Department receives an additional \$3,875,000 appropriation into the Sworn Salaries Account 1012 to cover the unfunded Haro/Ackley settlements which LAFD has been instructed to pay (C.F. 08-1873) out of this account. This was not a budgeted expenditure and thus has created a greater deficit.
- 2) The Department receives an additional \$463,625 appropriation into the General Salaries Account 1010 to cover the cost of the short-term layoffs for civilians. Since the short-term layoff is no longer in effect, the Department will have to pay civilian staff their full salary and current funding is not sufficient to cover this. The Department has unfunded substitute authorities that are necessary in support of its operations, thus eliminating any savings from vacant positions.
- 3) Use the following \$2,752,951 to offset the cost of the 18 EMS Captains:
  1. \$890,451 from the Variable Staffing Overtime Account 1098 – These savings result from not staffing our variably staffed ambulances from mid-November 2008 through June 2009. (Current balance of 19,787 hours x \$45).

2. \$500,000 from the 40J (VET) Special Fund – This amount is projected to be received in the second half of the fiscal year and is above the yearly cap of \$1.5 million.
3. \$500,000 from Special Fund 44R (Kaiser) – This fund can be used for emergency medical services related expenditures. Funds are currently available.
4. \$500,000 from Fund 100, Uniform Account 4430 – This account has been reviewed and expenditures in this amount can be deferred until the next fiscal year.
5. \$362,500 in savings by temporarily (six months) closing down one BLS rescue ambulance with 3.2 responses per day.

**Plan/Solution to Eliminate Projected Deficit(s):**

It is still early in the fiscal year and a plan or solution to eliminate the projected deficit is to be determined. The Department is offering various offsets for further consideration.

**Potential Impact on Services (including assumptions):**

To be determined. The Department is still addressing this.

**Explanation of revenue:**

General Fund:

The revenue for fiscal year 2008-2009 is anticipated to be \$126.9 million or \$91,040 above the adopted budget. The revenue was overstated by \$1.4 million in the adopted budget, but due to additional revenue anticipated from increased service fees, the Fire Department expects to offset the revenue overstatement. See Attachment 5 for details.

Special Fund:

Interfund Operating Transfers:

**Issues of Concern:**

Currently there are three lawsuits pending settlement that could pose a major financial problem for the Department and further impact our budget if we have to fund any portion of these settlements:

1. Lee - \$6.2 million
2. Lima - \$3.5 million
3. Tohill/Burton – \$1.5 million

Total potential liability = \$11.2 million

**Recommendations:** *(List all recommendations to be included in the FSR)*

1. Account 1010, Salaries General  
Authorize the Controller to transfer \$463,625 from the Unappropriated Balance, Short - Term Layoff Account to Fire Department, Fund 100/38, Account 1010, Salaries General, since the short-term layoff is no longer in effect. This transfer will eliminate the current projected deficit due to the short-term layoff no longer being in effect.



Appropriation Account:  
1010, Salaries General

Projected Surplus/(Deficit) at Year-End:  
(\$463,625)

**Assumptions:**

- Account 1010 was reduced by \$502,551 in the Adopted Budget for the short-term layoff. However, the short-term layoff is no longer in effect. This deficit will be eliminated if our request for a transfer of funds from the Unappropriated Balance (Short-Term Layoff Agreement) is approved.

Appropriation Account:  
1012, Salaries Sworn

Projected Surplus/(Deficit) at Year-End:  
\$1,607,105

**Assumptions:**

- The surplus in this account is due to platoon duty vacancies. The salaries for these positions accrue as savings.
- The surplus in this account should actually be approximately \$8.4 million. However, the Department was directed to pay out \$3.875 million from this account for backpay in the Haro/Ackley lawsuits settlement, thus increasing the Department's overall deficit. We also had to transfer out \$1.1 million to cover the deficit in the Unused Sick Time Account 1050 and \$1.75 million to the Sworn Overtime Account 1092 to cover the cost of unfunded major emergencies. The major responses to major emergencies will be reimbursed by year-end.
- Savings in Account 1012 is normally used to offset the Constant Staffing Overtime Account 1093 deficit since these two accounts are interrelated.

Appropriation Account:  
1030, Salaries Bonus (Sworn)

Projected Surplus/(Deficit) at Year-End:  
\$208,121

**Assumptions:**

- The projected surplus or deficit in this account will fluctuate based on specific bonuses paid such as Swift Water Rescue, Scuba Diver, Urban Search and Rescue to name a few. Therefore, depending on the activities in a specific pay period, the projections will be adjusted.
- Any available surplus will be used to offset deficits in other salary accounts.

Appropriation Account:  
1050, Unused Sick Time

Projected Surplus/(Deficit) at Year-End:  
\$164,051

**Assumptions:**

- The account is used to pay unused sick time for retired sworn members and the annual sick time payout for active members which is paid in January.
- A small surplus is projected in this account and will be used to offset deficits in other salary accounts.

Appropriation Account:  
1070, Salaries As-Needed

Projected Surplus/(Deficit) at Year-End:  
\$80,971

**Assumptions:**

- A small surplus is projected in this account and will be used to offset deficits in other salary accounts.

2. Account 1090, Overtime General  
Authorize the Controller to transfer \$200,000 from Fire Department, Fund 100/38, Account 1098, Sworn Overtime Variable Staffing Account to Fund 100/38, Account 1090, Overtime General. This transfer will ensure that sufficient funds are available to cover the projected deficit in this account through the mid-end report.

The following three recommendations are to offset the cost of the 18 EMS Captains. The total amount available to offset the cost of the 18 EMS Captains is \$2,752,951. At this time, we request to transferred a total of \$1,890,451. The remaining \$862,500 will be transferred in another financial status report later in the fiscal year.

3. Authorize the Controller to transfer \$890,451 from Fire Department, Fund 100/38, Account 1098, Sworn Overtime Variable Staffing Account to Fund 100/38, Account 1093, Constant Staffing Overtime Account.
4. Authorize the Controller to transfer \$500,000 from Fire Department, Fund 44R/38, Account 000A, Targeted Destination Ambulance Services Revenue Trust Fund to Fund 100/38, Account 1093, Constant Staffing Overtime Account.
5. Authorize the Controller to transfer \$500,000 from Fund 100/38, Account 4430, Uniforms To Fund 100/38, Account 1093 Constant Staffing Overtime.

Note: \*Total from column No. 5, Summary by Fund and Account worksheet for the General Fund.

\*\*Total from column No. 5, Summary by Fund worksheet, excluding General Fund.

Appropriation Account:  
1090, Salaries Overtime General

Projected Surplus/(Deficit) at Year-End:  
(\$287,878)

**Assumptions:**

- Due to numerous factors (expired lists, competing with other City Departments for limited number of employees, higher pay at DWP) the Department continues to experience a high number of vacancies in positions that repair and keep fleet in service, and clerical positions that generate revenue.
- Currently the Department has 59 vacancies out of a total 439 authorities (14% vacancy rate)
- Approximately 60% of overtime use is for overtime to be used to cover critical functions such as repair and maintenance for the Department's fleet.
- Approximately 25% of overtime use is for revenue generating overtime, i.e. Ambulance Billing, EMS Follow-Up Unit, Accounts Receivable, CUPA.
- Approximately 15% of overtime use is to cover necessary overtime for such areas as the new dispatch center, and to reduce backlogs in various areas.
- Funding is only available to cover payroll through Pay Period 19.
- The Department will continue to closely monitor this account, however a transfer of funds in the amount of \$200,000 is included in this report to avoid any problems with a delay in approving the mid-year.

Appropriation Account:  
1092, Salaries Overtime Sworn

Projected Surplus/(Deficit) at Year-End:  
(\$284,954)

**Assumptions:**

- This account is used to pay for overtime related to responses to major emergencies such as wildfires, hurricanes or other major disasters/emergencies as well as certain inspection related activities that require Inspectors (i.e. Fire Safety Watch, Emergency Inspections) which are done on overtime.
- The Department sent numerous forces to assist in fighting the wildfires in Northern California in June and July. The Department will be reimbursed this fiscal year by the State for expenses related to these wildfires
- This report includes preliminary projected costs and reimbursement of \$1.1 million due to the deployment of the Urban Search and Rescue Team to Hurricanes Gustave and Ike.
- In the mid-year report we will provide further recommendations to address the shortfall created by overtime used in response to these major emergencies for which the City will be reimbursed.

Appropriation Account:  
1093, Salaries Overtime Constant Staffing

Projected Surplus/(Deficit) at Year-End:  
(\$10,176,618)

**Assumptions:**

- The deficit in this account is attributable mainly to: 1) 180 (PP 8) platoon-duty vacancies that must be backfilled, 2) the cost of the Paramedic Training Program which is funded in the Variably Staffed Overtime Account 1098, 3) banked time that is paid of Account 1093, but not funded in this account. However, the sworn salary accounts are interrelated and always require transfer between accounts. Straight time salary funding should be available in the Sworn Salary Account 1012 to offset the cost of platoon duty vacancies. The amount available to transfer to Acct 1093 is reduced by the \$3.875 paid out of Account 1012 for the Haro/Ackley lawsuit. This was an unexpected and unbudgeted expense, which directly contributes to the Constant Staffing Overtime Account 1093 deficit.
- There are numerous variables that impact this account and a change in one of these variables can increase or decrease the projected deficit each pay period.

Appropriation Account:  
1098, Overtime Variable Staffing

Projected Surplus/(Deficit) at Year-End:  
\$2,015,076

**Assumptions:**

- A significant portion of the projected surplus is due to the cost of the Paramedic Training Program. While funding for this program is in the Overtime Variable Staffing Account 1098, 90% of the salary cost is actually paid out of the Constant Staffing Overtime Account 1093.
- Part of the projected surplus is due to overtime worked which is banked and paid out of the Constant Staffing Overtime Account 1093.
- A reappropriation from UASI 06 in the amount of \$814,090 is still pending, but is factored in the projections. We are currently using Department funds to UASI 06 related training expenditures.
- The surplus will be transferred to offset the Constant Staffing Overtime Account 1093 deficit.

Date: 11/10/08		LOS ANGELES CITY FIRE DEPARTMENT															
		SWORN SALARY PROJECTIONS - ACCOUNT 1012															
		FISCAL YEAR 2008-09															

**FIRE - CIVILIAN**

1010 - 2008-09 (October Report)

Sandy Lai

PHONE EXTENSION: 978-3769

[illegible]

## EMPLOYMENT LEVEL REPORT

### FIRE - CIVILIAN

**SALARY ACCT. NO:** 1010 - 2008-09 (October Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

[illegible]

# EMPLOYMENT LEVEL REPORT FIRE - CIVILIAN

SALARY ACCT. NO: 1010 - 2008-09 (October Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<b>III. VACANT POSITIONS--REGULAR, RESOLUTION &amp; SUBSTITUTE</b>	55	61	61	59	59	59	59	59	59	59	59	59
<b>VACANT POSITIONS @ start of month</b>												
<b>Regular Authorities</b>	57	54	58	59	56	56	56	56	56	56	56	56
General Fund	59	56	60	61	58	58	58	58	58	58	58	58
Special, Grant and Fee-funded	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
<b>Resolution Authorities</b>	5	7	9	9	9	9	9	9	9	9	9	9
General Fund	2	2	4	4	4	4	4	4	4	4	4	4
Special, Grant and Fee-funded	3	5	5	5	5	5	5	5	5	5	5	5
<b>Substitute Authorities</b>	(8)	(6)	(6)	(7)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
General Fund	(8)	(6)	(6)	(6)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Special, Grant and Fee-funded	0	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
<b>INTERIM CHANGES</b>												
<b>Regular Authorities</b>	(3)	4	1	(3)	0	0	0	0	0	0	0	0
General Fund	(3)	4	1	(3)	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>Resolution Authorities</b>	2	2	0	0	0	0	0	0	0	0	0	0
General Fund	0	2	0	0	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	2	0	0	0	0	0	0	0	0	0	0	0
<b>Substitute Authorities</b>	2	0	(1)	1	0	0	0	0	0	0	0	0
General Fund	2	0	0	1	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	0	(1)	0	0	0	0	0	0	0	0	0
<b>VACANT POSITIONS @ end of month</b>												
<b>Regular Authorities</b>	54	58	59	56	56	56	56	56	56	56	56	56
General Fund	56	60	61	58	58	58	58	58	58	58	58	58
Special, Grant and Fee-funded	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
<b>Resolution Authorities</b>	7	9	9	9	9	9	9	9	9	9	9	9
General Fund	2	4	4	4	4	4	4	4	4	4	4	4
Special, Grant and Fee-funded	5	5	5	5	5	5	5	5	5	5	5	5
<b>Substitute Authorities</b>	(6)	(6)	(7)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
General Fund	(6)	(6)	(6)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
Special, Grant and Fee-funded	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

**DATA-ENTRY INSTRUCTIONS:**

1. Fill in all unprotected cells in the column for the reporting month (unprotected numeric cells are blue and green).
2. "NEW HIRES TO THE CITY" and "TRANSFERS INTO THE DEPARTMENT" must be positive (+) numbers.
3. "TERMINATIONS," "TRANSFERS OUT OF THE DEPARTMENT" and "RETIREMENTS" must be negative (-) numbers.
4. All "VACANT POSITIONS @ start of month" and "VACANT POSITIONS @ end of month" should be positive (+) numbers.



## EMPLOYMENT LEVEL REPORT

### FIRE - SWORN

**SALARY ACCT. NO:** 1012 - 2008-09 (October Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

[illegible]

## EMPLOYMENT LEVEL REPORT

### FIRE - SWORN

**SALARY ACCT. NO:** 1012 - 2008-09 (October Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

II. FILLED POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
TOTAL FILLED POSITIONS @ start of month	3,686	3,667	3,694	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678
Regular Authorities	3,630	3,651	3,632	3,660	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644
General Fund	3,630	3,651	3,632	3,660	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644
Special, Grant and Fee-funded		0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	24	24	24	24	24	24	24	24	24	24	24	24
General Fund	9	9	9	9	9	9	9	9	9	9	9	9
Special, Grant and Fee-funded	15	15	15	15	15	15	15	15	15	15	15	15
Substitute Authorities	11	11	11	10	10	10	10	10	10	10	10	10
General Fund	11	11	11	10	10	10	10	10	10	10	10	10
Special, Grant and Fee-funded		0	0	0	0	0	0	0	0	0	0	0
INTERIM CHANGES												
NEW HIRES TO THE CITY (+)	57	0	44	0	0	0	0	0	0	0	0	0
Regular Authorities	57	0	44	0	0	0	0	0	0	0	0	0
General Fund	57		44									
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
TRANSFERS INTO THE DEPARTMENT (+)	17	55	4	21	0	0	0	0	0	0	0	0
Regular Authorities	17	55	4	21	0	0	0	0	0	0	0	0
General Fund	17	55	4	21								
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund	0											
Special, Grant and Fee-funded	0											
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
TERMINATIONS (-)	(6)	(6)	(5)	(11)	0	0	0	0	0	0	0	0
Regular Authorities	(6)	(6)	(5)	(11)	0	0	0	0	0	0	0	0
General Fund	(6)	(6)	(5)	(11)								
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
TRANSFERS OUT OF THE DEPARTMENT (-)	(17)	(55)	(4)	(21)	0	0	0	0	0	0	0	0
Regular Authorities	(17)	(55)	(4)	(21)	0	0	0	0	0	0	0	0
General Fund	(17)	(55)	(4)	(21)								
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
Substitute Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
RETIREMENTS (-)	(30)	(13)	(12)	(5)	0	0	0	0	0	0	0	0
Regular Authorities	(30)	(13)	(11)	(5)	0	0	0	0	0	0	0	0
General Fund	(30)	(13)	(11)	(5)								
Special, Grant and Fee-funded												
Resolution Authorities	0	0	0	0	0	0	0	0	0	0	0	0
General Fund												
Special, Grant and Fee-funded												
Substitute Authorities	0	0	(1)	0	0	0	0	0	0	0	0	0
General Fund			(1)									
Special, Grant and Fee-funded												
TOTAL FILLED POSITIONS @ end of month												
Regular Authorities	3,651	3,632	3,660	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644
General Fund	3,651	3,632	3,660	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	24	24	24	24	24	24	24	24	24	24	24	24
General Fund	9	9	9	9	9	9	9	9	9	9	9	9
Special, Grant and Fee-funded	15	15	15	15	15	15	15	15	15	15	15	15
Substitute Authorities	11	11	10	10	10	10	10	10	10	10	10	10
General Fund	11	11	10	10	10	10	10	10	10	10	10	10
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0

# EMPLOYMENT LEVEL REPORT FIRE - SWORN

SALARY ACCT. NO: 1012 - 2008-09 (October Report)

COMPLETED BY: Sandy Lai

PHONE EXTENSION: 978-3769

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
III. VACANT POSITIONS--REGULAR, RESOLUTION & SUBSTITUTE	(37)	(18)	(45)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)
<b>VACANT POSITIONS @ start of month</b>												
Regular Authorities	(44)	(65)	(46)	(74)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
General Fund	(44)	(65)	(46)	(74)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	21	28	28	28	27	27	27	27	27	27	27	27
General Fund	25	25	25	25	25	25	25	25	25	25	25	25
Special, Grant and Fee-funded	(4)	3	3	3	2	2	2	2	2	2	2	2
Substitute Authorities	0	0	0	1	0	0	0	0	0	0	0	0
General Fund	(1)	(1)	(1)	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1
<b>INTERIM CHANGES</b>												
Regular Authorities	(21)	19	(28)	16	0	0	0	0	0	0	0	0
General Fund	(21)	19	(28)	16	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	7	0	0	(1)	0	0	0	0	0	0	0	0
General Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	7	0	0	(1)	0	0	0	0	0	0	0	0
Substitute Authorities	0	0	1	(1)	0	0	0	0	0	0	0	0
General Fund	0	0	1	(1)	0	0	0	0	0	0	0	0
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
<b>VACANT POSITIONS @ end of month</b>												
Regular Authorities	(65)	(46)	(74)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
General Fund	(65)	(46)	(74)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)
Special, Grant and Fee-funded	0	0	0	0	0	0	0	0	0	0	0	0
Resolution Authorities	28	28	28	27	27	27	27	27	27	27	27	27
General Fund	25	25	25	25	25	25	25	25	25	25	25	25
Special, Grant and Fee-funded	3	3	3	2	2	2	2	2	2	2	2	2
Substitute Authorities	0	0	1	0	0	0	0	0	0	0	0	0
General Fund	(1)	(1)	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Special, Grant and Fee-funded	1	1	1	1	1	1	1	1	1	1	1	1

**DATA-ENTRY INSTRUCTIONS:**

1. Fill in all unprotected cells in the column for the reporting month (unprotected numeric cells are blue and green).
2. "NEW HIRES TO THE CITY" and "TRANSFERS INTO THE DEPARTMENT" must be positive (+) numbers.
3. "TERMINATIONS," "TRANSFERS OUT OF THE DEPARTMENT" and "RETIREMENTS" must be negative (-) numbers.
4. All "VACANT POSITIONS @ start of month" and "VACANT POSITIONS @ end of month" should be positive (+) numbers.

**Financial Status Report  
Fire Department  
Revenue  
October 2008**

**Annual Revenue Deviation**

The revenue for fiscal year 2008-2009 is anticipated to be \$126.9 million or \$91,040 above the Adopted Budget. The revenue was overstated in the combined Revenue Source Codes 3886 and 3892 by \$1.4 million in the adopted budget, but due to additional revenue anticipated from increased service fees the Fire Department expects to offset the revenue overstatement. Receipts decreased \$710,000 over the projected revenue for the period. Details of variances over \$100,000 within Revenue Classes are as follows:

**Revenue Class 327 Other License and Permits**

Revenue Source Code 3274 Filming Permit: Receipts increased \$219,569 over the projected revenue for the period, due to payments received earlier than anticipated. The projected revenue for the fiscal year remains unchanged.

**Revenue Class 373 Reimbursement from Other Agencies**

Revenue Source Code 3734 – Reimbursement from other Agencies: Receipts were \$218,071 lower for the period, due to slower payments than anticipated. The projected revenue for fiscal year 2008-2009 remains unchanged.

**Revenue Class 388 Special Fire Dept Services**

The annual projected variance for Revenue Class 388 is \$2.9 million. This is comprised of a reduction in Revenue Source Code 3886 of \$3.2 million and an increase in Revenue Source Code 3884 of \$356,000.

Revenue Source Code 3882 Non-Continuing Permits: Receipts increased \$105,543 over the projected revenue for the period, due to payments received earlier than anticipated. The projected revenue for the fiscal year remains unchanged.

Revenue Source Code 3884 Fire Services for San Fernando: The projected revenue for fiscal year 2008-2009 increased \$356,062 over the Budget of \$2.9 million to \$3.25 million due to an increase in the cost of services and a \$117,533 payment for a prior year's invoice. Receipts increased \$155,773 over the projected revenue for the period, due to payments received earlier than anticipated.

Revenue Source Code 3886 Inspection Restitution: Prior to fiscal year 2007-2008, Revenue Source Code 3886 captured revenue for both Inspection Restitution and New Construction Plan Check. In the latter part of the year, Revenue Source Code 3892 was established to capture New Construction Plan Check revenue. The projected revenue for Inspection Restitution is \$1.4 million, which is based on actual receipts for fiscal year 2007-2008 not the \$4.66 million indicated in the adopted budget.

Receipt for Inspection Restitution for the period is \$285,915 below target to meet the \$1.4 million goal, but it is anticipated that the revenue will be realized later in the year and the projected revenue remains at \$1.4 million.

The total revenue for both Revenue Source Codes 3886 and 3892 should be \$5.8 million not the \$7.26 million in the adopted budget. The overstatement of \$1.4 million was due to an oversight of the diverted revenue from Revenue Source Code 3886 to Revenue Source Code 3892.

Revenue Source Code 3887 Miscellaneous Fire Service: Receipts for the period were \$227,045 below the projected revenue, due to delayed payments. The projected revenue for fiscal year 2008-2009 remains unchanged.

#### Revenue Class 389 Plan Checks

Revenue Source Code 3892 Construction Plan Check: Prior to fiscal year 2007-2008, Revenue Source Code 3886 captured revenue for both Inspection Restitution and New Construction Plan Check. In the latter part of the year, Revenue Source Code 3892 was established to capture New Construction Plan Check revenue. The projected revenue for New Construction Plan Checks is \$4.4 million, which is based on actual receipts for fiscal year 2007-2008 not the \$2.6 million indicated in the adopted budget.

Receipts for New Construction Plan Check for the period are \$130,580 below the target to meet the \$4.4 million goal, but it is anticipated that the revenue will be realized later in the year and the projected revenue remains at \$4.4 million.

The total revenue for both Revenue Source Codes 3886 and 3892 should be \$5.8 million not the \$7.26 million indicated in the adopted budget. The overstatement of \$1.4 million was due to an oversight of the diverted revenue from Revenue Source Code 3886 to Revenue Source Code 3892.

Revenue Source Code 3897 Underground Storage Tank: Receipts increased \$227,045 over the projected revenue for the period, due to payments received earlier than anticipated. The projected revenue for the fiscal year remains unchanged.

Revenue Source Code 3898 Unified Program Fees: Receipts for the period were \$214,874 below the projected revenue, due to delayed payments. The projected revenue for fiscal year 2008-2009 remains unchanged.

#### Revenue Class 409 First Aid & Ambulance Serv Chr

Revenue Source Code 4091 Emergency Ambulance Services: Receipts for the period were \$2.4 million below the projected revenue, due to delayed payments from the State of California. Now that the State Budget is adopted it is anticipated that these funds will be received. The projected revenue for fiscal year 2008-2009 remains unchanged.

#### Revenue Class 419 Quasi-External Transaction

Revenue Source Code 4194 Service To Prop Airports: Receipts increased \$3.4 million over the projected revenue for the period, due to a modified billing timeline by the CAO. The projected revenue for the fiscal year remains unchanged.

Revenue Source Code 4196 Service To Prop Harbor: The projected revenue for fiscal year 2008-2009 increased \$623,505 over the Budget amount of \$19.6 million to \$20.1 million due to the anticipated increase in the cost of services. Receipts decreased \$1 million over the projected revenue for the period, due to a modified timeline by the CAO. The projected revenue for the fiscal year remains unchanged.

#### Revenue Class 455 Miscellaneous Revenues

Revenue Source Code 4551 Miscellaneous Revenue: The projected revenue for fiscal year 2008-2009 increased \$209,000 over the Budget amount of \$51,000 to \$260,000. This increase reflects the actual amount received in fiscal year 2007-2008 and similar receipts are expected in fiscal year 2008-2009. Receipts for the period are on target to meet the \$260,000 goal.

#### Revenue Class 461 Reimbursement From Other Agencies

Revenue Source Code 4551 Metro Rail Project: The projected revenue for fiscal year 2008-2009 increased \$100,000 over the Budget amount of \$200,000 to \$300,000. The increase is due to receipt of funds billed in prior years.

# CITY OF LOS ANGELES FIRE DEPARTMENT

## FINANCIAL STATUS REPORT FOR THE MONTH OF OCTOBER 2008

REVENUE CLASS	REVENUE SOURCE	BUDGET AMOUNT	LAFD REVISED REVENUE	DIFFERENCE	RECEIPTS
319	ASSESSMENTS	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 137,347
327	OTHER LICENSES & PERMITS	\$ 1,800,000	\$ 1,800,000	\$ -	\$ 790,080
373	REIMB FROM OTHER AGENCIES	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 456,929
383	OTHER GEN GOVERNMENT SERVICES	\$ -	\$ -	\$ -	\$ 70
388	SPECIAL FIRE SERVICES	\$ 20,683,430	\$ 17,843,656	\$ (2,839,774)	\$ 6,914,181
389	PLAN CHECKS	\$ 2,919,000	\$ 4,738,128	\$ 1,819,128	\$ 1,022,437
392	ENGR FEES INSPECT OTHER SERV	\$ 429,000	\$ 429,335	\$ 335	\$ 172,465
403	WEED AND CLEANING	\$ 300,000	\$ 403,846	\$ 103,846	\$ 52,215
409	FIRST AID & AMBULANCE SERV CHR	\$ 56,300,000	\$ 56,300,000	\$ -	\$ 17,354,795
419	QUASI-EXTERNAL TRANSACTION	\$ 40,540,132	\$ 41,163,637	\$ 623,505	\$ 6,125,905
462	DAMAGE SETTLEMENTS	\$ -	\$ -	\$ -	\$ -
465	MISCELLANEOUS REVENUES	\$ 326,000	\$ 606,000	\$ 280,000	\$ 215,961
461	REIMBURSEMENT FROM OTHER	\$ 714,936	\$ 818,936	\$ 104,000	\$ 178,998
<b>TOTALS</b>		<b>\$ 126,812,498</b>	<b>\$ 126,903,538</b>	<b>\$ 91,040</b>	<b>\$ 33,421,383</b>

**CITY OF LOS ANGELES  
FIRE DEPARTMENT**  
Monthly Receipts Vs Revenue Plan For Fiscal Year 2008-2009  
Oct-08

	A	B	C	D	E=(D-B)	F=(E/B)
Month						
	Department Alternative Plan *	Department Plan Cumulative Totals	Receipts	Receipts Cumulative Totals	Variance	Percent Variance
July	\$ 5,554,433	\$ 5,554,433	\$ 5,742,352	\$ 5,742,352	\$ 187,919	3%
August	\$ 5,047,822	\$ 10,602,255	\$ 4,188,750	\$ 9,931,102	\$ (671,153)	-6%
September	\$ 4,871,375	\$ 15,473,630	\$ 3,979,329	\$ 13,910,431	\$ (1,563,199)	-10%
October	\$ 4,280,180	\$ 19,753,810	\$ 3,444,110	\$ 17,354,541	\$ (2,399,269)	-12%
November	\$ 4,204,777	\$ 23,958,588	-	-	-	0%
December	\$ 4,029,794	\$ 27,988,382	-	-	-	0%
January	\$ 3,397,474	\$ 31,385,856	-	-	-	0%
February	\$ 3,811,963	\$ 35,197,819	-	-	-	0%
March	\$ 5,335,529	\$ 40,533,348	-	-	-	0%
April	\$ 5,404,849	\$ 45,938,197	-	-	-	0%
May	\$ 5,405,488	\$ 51,343,685	-	-	-	0%
June	\$ 4,956,315	\$ 56,300,000	-	-	-	0%
<b>Total</b>	<b>\$ 56,300,000</b>		<b>\$ 17,354,541</b>			

**CITY OF LOS ANGELES  
FIRE DEPARTMENT**

Monthly Receipts Vs Revenue Plan For Fiscal Year 2008-2009  
Oct-08

	A	B	C	D	E=(D-B)	F=(E/B)
Month	Department Revenue Plan	Revenue Plan Cumulative Totals	Receipts	Receipts Cumulative Totals	Variance	Percent Variance
July	\$ 7,089,946	\$ 7,089,946	\$ 6,958,377	\$ 6,958,377	\$ (131,569)	-2%
August	\$ 6,572,530	\$ 13,662,476	\$ 6,347,377	\$ 13,305,754	\$ (356,722)	-3%
September	\$ 13,967,659	\$ 27,630,135	\$ 11,035,807	\$ 24,341,561	\$ (3,288,574)	-12%
October	\$ 6,531,346	\$ 34,161,481	\$ 9,079,822	\$ 33,421,383	\$ (740,098)	-2%
November	\$ 6,713,466	\$ 40,874,948				
December	\$ 15,563,749	\$ 56,438,697				
January	\$ 17,419,873	\$ 73,858,569				
February	\$ 5,509,192	\$ 79,367,761				
March	\$ 7,203,279	\$ 86,571,040				
April	\$ 15,808,737	\$ 102,379,777				
May	\$ 11,893,229	\$ 114,273,006				
June	\$ 12,630,533	\$ 126,903,538				
Total	\$ 126,903,538		\$ 33,421,383			