



Vargas Company

August 13, 2021

Los Altos Hills County Fire District
 P.O. Box 1766
 Los Altos, CA 94023-1766

RE: Financial Statement Package – July 2021

Dear Commissioners,

Enclosed please find the Los Altos Hills County Fire District's interim financial statement package for the month of July 2021, as follows:

Report Title	Page Number
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Please note:

The June invoice from Palo Alto Fire for services at Fire Station #8 services has not been received as of August 13, 2021. July's invoice from SCCCYPD for Fire Station #8 services was paid in August and is listed on the August Disbursements Report.

There were changes made to June 2021 financials due to County adjustments and additional June 2021 expenditures received that were accrued to FY21. A final version of the FY21 Financials (also known as the "Period 13" Report) will be provided upon completion and approval of the District's Financial Audit at either September's or October's meeting.

Sincerely,

Cori Vargas
 Vargas Company

LOS ALTOS HILLS COUNTY FIRE DISTRICT

Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>	<u>Jun 30, 21</u>
ASSETS		
Current Assets		
Checking/Savings		
1000200 · Cash-Commingled	(3,329,465.27)	(3,286,740.43)
1100000 · Cash-Clearing Account	31,800,509.45	32,448,540.51
1112000 · Cash - Imprest Cash	500.00	500.00
Total Checking/Savings	<u>28,471,544.18</u>	<u>29,162,300.08</u>
Accounts Receivable		
1121500 · Interest Receivable	52,288.62	52,288.62
1133010 · DFOGA Other - Govt Misc		8,581.41
Total Accounts Receivable	<u>52,288.62</u>	<u>60,870.03</u>
Total Current Assets	<u>28,523,832.80</u>	<u>29,223,170.11</u>
Fixed Assets		
1301400 · Land (Manual Post)	4,688.00	4,688.00
1302100 · Accum Depr - Buildings	(1,278,081.00)	(1,278,081.00)
1302300 · Buildings and Improvements (MP)	2,552,838.00	2,552,838.00
1303100 · Accum Depr - LI-Fire Hydrants	(433,194.00)	(433,194.00)
1303300 · LI - Fire Hydrants (MP)	2,798,745.00	2,798,745.00
1305100 · Accum Depr - Equipment & Furnit	(65,056.00)	(65,056.00)
1305300 · Equipment and Furniture (MP)	66,350.08	66,350.08
Total Fixed Assets	<u>3,646,290.08</u>	<u>3,646,290.08</u>
TOTAL ASSETS	<u>32,170,122.88</u>	<u>32,869,460.19</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2100000 · AP Vendor Reconciliation		76,942.47
2100300 · AP Year End	73,858.23	110,762.57
Total Accounts Payable	<u>73,858.23</u>	<u>187,705.04</u>
Total Current Liabilities	<u>73,858.23</u>	<u>187,705.04</u>
Long Term Liabilities		
2100400 · Long Term Liability	2,905.00	2,905.00
Total Long Term Liabilities	<u>2,905.00</u>	<u>2,905.00</u>
Total Liabilities	<u>76,763.23</u>	<u>190,610.04</u>
Equity		
3000000 · Investment in Capital Assets	3,646,290.08	3,646,290.08
3400300 · Fund Balance - Unassigned	15,032,560.07	10,240,359.37

LOS ALTOS HILLS COUNTY FIRE DISTRICT

Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>	<u>Jun 30, 21</u>
3400930 · Fund Balance - Committed		
3400931 · Committed to Operations	2,000,000.00	2,000,000.00
3400933 · Committed to Emergency Ops	2,000,000.00	2,000,000.00
3400934 · Committed to Building & Improv	6,000,000.00	6,000,000.00
3400935 · Committed to Hydrants & Infrast	3,000,000.00	3,000,000.00
3400936 · Committed to Wildfire Techn.	1,000,000.00	1,000,000.00
Total 3400930 · Fund Balance - Committed	14,000,000.00	14,000,000.00
Net Income	(585,490.50)	4,792,200.70
Total Equity	32,093,359.65	32,678,850.15
TOTAL LIABILITIES & EQUITY	<u><u>32,170,122.88</u></u>	<u><u>32,869,460.19</u></u>

LOS ALTOS HILLS COUNTY FIRE DISTRICT

Profit & Loss

July 2021

Jul 21

Expense

5108400 · Perm. Employees - Special Dist

5108401 · General Manager

5108404 · CERT Program General Analyst

8,629.17

4,400.00

Total 5108400 · Perm. Employees - Special Dist

13,029.17

5110500 · Medicare Tax - Employer Share

188.92

5113020 · FICA - Special Dist

807.81

5220100 · Insurance Premiums

5220101 · Liability Insurance

23,083.00

Total 5220100 · Insurance Premiums

23,083.00

5250100 · Office Expense

540.13

5255100 · Professional & Specialized Serv

5255104 · Outside Professional Services

700.00

Total 5255100 · Professional & Specialized Serv

700.00

5255500 · Contract Services

5255501 · SCCCFPD Service Contract

433,337.00

5255502 · Battalion Chief Services

104,980.00

5255503 · SCCCFPD Supplies, Maint, Reimb.

214.00

Total 5255500 · Contract Services

538,531.00

5257130 · Contract Services (Consultants)

5257131 · Independent Contractors

6,292.50

Total 5257130 · Contract Services (Consultants)

6,292.50

5282200 · Projects and Programs

5282201 · IHFR Defensible Space Chipping

1,718.25

5282204 · Emergency/CERT/ARK Supplies

599.72

Total 5282200 · Projects and Programs

2,317.97

Total Expense

585,490.50

Net Income

(585,490.50)

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit & Loss Budget vs. Actual July 2021 and Percent to FY22 Budget

	Jul 21	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance	FY22 Budget	YTD % to FY22 Budget
Income						
4001100 · Prop Taxes-Curr Secured	0.00	0.00	0.00	0.0%	12,107,400.00	0.00%
4001200 · Prop Taxes-Unitary	0.00	0.00	0.00	0.0%	51,000.00	0.00%
4001210 · Prop Taxes - Unitary Railroad	0.00	0.00	0.00	0.0%	1,000.00	0.00%
4002100 · Prop Taxes-Curr Unsecured	0.00	0.00	0.00	0.0%	592,000.00	0.00%
4006100 · Property Taxes-SB 813	0.00	0.00	0.00	0.0%	195,000.00	0.00%
4301100 · Interest-Dep & Investments						
4301101 · County	0.00	0.00	0.00	0.0%	360,000.00	0.00%
Total 4301100 · Interest-Dep & Investments	0.00	0.00	0.00	0.0%	360,000.00	0.00%
4419100 · Homeowner's Property Tax Relief	0.00	0.00	0.00	0.0%	43,000.00	0.00%
4813000 · Misc. Income						
4813800 · Miscellaneous Income - Other	0.00	0.00	0.00	0.0%	200.00	0.00%
Total 4813000 · Misc. Income	0.00	0.00	0.00	0.0%	200.00	0.00%
4980220 · Property Taxes - Excess ERAF	0.00	0.00	0.00	0.0%	63,000.00	0.00%
Total Income	0.00	0.00	0.00	0.0%	13,412,600.00	0.00%
Gross Profit	0.00	0.00	0.00	0.0%	13,412,600.00	0.00%
Expense						
5108400 · Perm. Employees - Special Dist						
5108401 · General Manager	8,629.17	17,357.00	(8,727.83)	50.28%	215,000.00	4.01%
5108402 · Emergency Serv. Manager (ESM)	0.00	3,872.00	(3,872.00)	100.0%	95,000.00	0.00%
5108403 · District Clerk	0.00	2,665.00	(2,665.00)	100.0%	65,000.00	0.00%
5108404 · CERT Program General Analyst	4,400.00	4,875.00	(475.00)	9.74%	117,000.00	3.76%
5108405 · Technical Analyst	0.00	2,708.00	(2,708.00)	100.0%	65,000.00	0.00%
5108406 · Operations Manager	0.00	7,500.00	(7,500.00)	100.0%	180,000.00	0.00%
Total 5108400 · Perm. Employees - Special Dist	13,029.17	38,977.00	(25,947.83)	66.57%	737,000.00	1.77%
5103000 · Overtime	0.00	0.00	0.00	0.0%	10,000.00	0.00%
5110500 · Medicare Tax - Employer Share	188.92	473.00	(284.08)	60.06%	9,150.00	2.06%
5113020 · FICA - Special Dist	807.81	1,585.00	(777.19)	49.03%	39,000.00	2.07%
5113040 · Unemployment - Special Dist	0.00	0.00	0.00	0.0%	1,800.00	0.00%
5220100 · Insurance Premiums						
5220101 · Liability Insurance	23,083.00	25,000.00	(1,917.00)	7.67%	25,000.00	92.33%
5220102 · Workers Compensation	0.00	1,020.00	(1,020.00)	0.0%	15,000.00	0.00%
Total 5220100 · Insurance Premiums	23,083.00	26,020.00	(2,937.00)	11.29%	40,000.00	57.71%
5225500 · Commissioners Fee	0.00	0.00	0.00	0.0%	18,000.00	0.00%
5235110 · Maint. - Structure & Grounds	0.00	1,200.00	(1,200.00)	100.0%	20,000.00	0.00%
5250100 · Office Expense	540.13	500.00	40.13	(8.03%)	10,000.00	5.40%
5251000 · Workshops, Conference, Seminars	0.00	0.00	0.00	0.0%	6,000.00	0.00%
5255100 · Professional & Specialized Serv						
5255101 · Annual Audit-Charter	0.00	0.00	0.00	0.0%	21,000.00	0.00%
5255102 · Accounting Services	0.00	0.00	0.00	0.0%	39,600.00	0.00%
5255103 · Outside Legal Services	0.00	0.00	0.00	0.0%	150,000.00	0.00%
5255104 · Outside Professional Services	700.00	2,000.00	(1,300.00)	65.0%	50,000.00	1.40%
5255105 · Prof. & Spec. Serv. Contingency	0.00	5,000.00	(5,000.00)	100.0%	100,000.00	0.00%
Total 5255100 · Professional & Specialized Serv	700.00	7,000.00	(6,300.00)	90.0%	360,600.00	0.19%

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit & Loss Budget vs. Actual July 2021 and Percent to FY22 Budget

	Jul 21	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance	FY22 Budget	YTD % to FY22 Budget
5255500 · Contract Services						
5255501 · SCCCYPD Service Contract	433,337.00	433,337.00	0.00	0.0%	5,423,607.00	7.99%
5255502 · Battalion Chief Services	104,980.00	104,980.00	0.00	0.0%	1,298,657.00	8.08%
5255503 · SCCCYPD Supplies, Maint, Reimb.	214.00	250.00	(36.00)	14.4%	5,000.00	4.28%
5255504 · Extra Fire Season Patrol	0.00	50,000.00	(50,000.00)	100.0%	200,000.00	0.00%
5255505 · Type 3 Fire Engine Rental	0.00	25,000.00	(25,000.00)	100.0%	100,000.00	0.00%
5255507 · SCCCYPD Fire Eng Water Tender	0.00	0.00	0.00	0.0%	500,000.00	0.00%
5255508 · Palo Alto Fire Station #8	0.00	145,000.00	(145,000.00)	100.0%	575,000.00	0.00%
5255509 · Fire Protection Hand Crews	0.00	75,000.00	(75,000.00)	100.0%	300,000.00	0.00%
5255510 · Contract Services Contingency	0.00	35,000.00	(35,000.00)	100.0%	400,000.00	0.00%
Total 5255500 · Contract Services	538,531.00	868,567.00	(330,036.00)	38.0%	8,802,264.00	6.12%
5257130 · Contract Services (Consultants)						
5257131 · Independent Contractors	6,292.50	3,125.00	3,167.50	(101.36%)	75,000.00	8.39%
5257132 · Cont. Serv. (Cons.) Contingency	0.00	1,040.00	(1,040.00)	100.0%	25,000.00	0.00%
Total 5257130 · Contract Services (Consultants)	6,292.50	4,165.00	2,127.50	(51.08%)	100,000.00	6.29%
5258200 · Professional Services-Internal	0.00	0.00	0.00	0.0%	500.00	0.00%
5259200 · Property Tax Admin Fee	0.00	0.00	0.00	0.0%	113,000.00	0.00%
5260100 · Publications and Legal Notices	0.00	0.00	0.00	0.0%	22,000.00	0.00%
5281610 · IC - Cost Allocation Plan	0.00	0.00	0.00	0.0%	59,994.00	0.00%
5282200 · Projects and Programs						
5282201 · IHFR Defensible Space Chipping	1,718.25	5,000.00	(3,281.75)	65.64%	450,000.00	0.38%
5282202 · IHFR Debris Monthly Dropoff	0.00	0.00	0.00	0.0%	56,000.00	0.00%
5282203 · IHFR Goat Grazing	0.00	0.00	0.00	0.0%	25,000.00	0.00%
5282204 · Emergency/CERT/ARK Supplies	599.72	2,000.00	(1,400.28)	70.01%	35,000.00	1.71%
5282205 · Hydrant/Infrast. Repair Maint.	0.00	10,000.00	(10,000.00)	100.0%	390,000.00	0.00%
5282206 · Emergency Access Roads	0.00	0.00	0.00	0.0%	60,000.00	0.00%
5282207 · IHFR Shaded Fuel Breaks	0.00	0.00	0.00	0.0%	400,000.00	0.00%
5282208 · IHFR Home Ignition Zone (HIZ)	0.00	0.00	0.00	0.0%	150,000.00	0.00%
5282209 · IHFR Open Space Fuel Break	0.00	0.00	0.00	0.0%	400,000.00	0.00%
5282210 · Neighborhood Evac. Drills	0.00	0.00	0.00	0.0%	30,000.00	0.00%
5282211 · Firewise Communities	0.00	0.00	0.00	0.0%	15,000.00	0.00%
5282212 · Temporary Refuge Areas	0.00	2,500.00	(2,500.00)	100.0%	15,000.00	0.00%
5282213 · Planning, Management, Oversight	0.00	4,000.00	(4,000.00)	100.0%	50,000.00	0.00%
5282214 · Communications & Outreach	0.00	4,000.00	(4,000.00)	100.0%	50,000.00	0.00%
5282215 · Project & Programs Contingency	0.00	35,000.00	(35,000.00)	100.0%	475,000.00	0.00%
Total 5282200 · Projects and Programs	2,317.97	62,500.00	(60,182.03)	96.29%	2,601,000.00	0.09%
5340000 · Self Ins. (Wrk. Comp Los Altos)	0.00	0.00	0.00	0.0%	7,500.00	0.00%
5350100 · Misc. / Operations Contingency	0.00	4,000.00	(4,000.00)	100.0%	50,000.00	0.00%
Total Expense	585,490.50	1,092,941.00	(507,450.50)	46.43%	13,007,808.00	4.50%
Net Income	(585,490.50)	(1,092,941.00)	507,450.50	46.43%	404,792.00	-144.64%

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit & Loss Prior Year Comparison
July 2021

	Jul 21	Jul 20	\$ Change	% Change
Income				
4002100 · Prop Taxes-Curr Unsecured	0.00	10,716.77	-10,716.77	-100.0%
4006100 · Property Taxes-SB 813	0.00	19,091.89	-19,091.89	-100.0%
Total Income	0.00	29,808.66	-29,808.66	-100.0%
Gross Profit	0.00	29,808.66	-29,808.66	-100.0%
Expense				
5108400 · Perm. Employees - Special Dist				
5108401 · General Manager	8,629.17	8,629.16	0.01	0.0%
5108404 · CERT Program General Analyst	4,400.00	0.00	4,400.00	100.0%
Total 5108400 · Perm. Employees - Special Dist	13,029.17	8,629.16	4,400.01	51.0%
5110500 · Medicare Tax - Employer Share	188.92	125.12	63.80	51.0%
5113020 · FICA - Special Dist	807.81	535.00	272.81	51.0%
5113050 · Workers Comp - Special Dist.	0.00	795.25	-795.25	-100.0%
5220100 · Insurance Premiums				
5220101 · Liability Insurance	23,083.00	0.00	23,083.00	100.0%
5220100 · Insurance Premiums - Other	0.00	7,079.00	-7,079.00	-100.0%
Total 5220100 · Insurance Premiums	23,083.00	7,079.00	16,004.00	226.1%
5235110 · Maint. - Structure & Grounds	0.00	395.00	-395.00	-100.0%
5250100 · Office Expense	540.13	290.59	249.54	85.9%
5255100 · Professional & Specialized Serv				
5255104 · Outside Professional Services	700.00	50.00	650.00	1,300.0%
Total 5255100 · Professional & Specialized Serv	700.00	50.00	650.00	1,300.0%
5255500 · Contract Services				
5255501 · SCCCFPD Service Contract	433,337.00	417,553.00	15,784.00	3.8%
5255502 · Battalion Chief Services	104,980.00	101,156.00	3,824.00	3.8%
5255503 · SCCCFPD Supplies, Maint, Reimb.	214.00	169.00	45.00	26.6%
5255504 · Extra Fire Season Patrol	0.00	7,638.00	-7,638.00	-100.0%
5255505 · Type 3 Fire Engine Rental	0.00	5,228.00	-5,228.00	-100.0%
Total 5255500 · Contract Services	538,531.00	531,744.00	6,787.00	1.3%
5257130 · Contract Services (Consultants)				
5257131 · Independent Contractors	6,292.50	2,023.75	4,268.75	210.9%
Total 5257130 · Contract Services (Consultants)	6,292.50	2,023.75	4,268.75	210.9%
5260100 · Publications and Legal Notices	0.00	128.13	-128.13	-100.0%

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit & Loss Prior Year Comparison
July 2021

	Jul 21	Jul 20	\$ Change	% Change
5282200 · Projects and Programs				
5282201 · IHFR Defensible Space Chipping	1,718.25	2,063.07	-344.82	-16.7%
5282204 · Emergency/CERT/ARK Supplies	599.72	0.00	599.72	100.0%
5282205 · Hydrant/Infrast. Repair Maint.	0.00	4,220.00	-4,220.00	-100.0%
Total 5282200 · Projects and Programs	<u>2,317.97</u>	<u>6,283.07</u>	<u>-3,965.10</u>	<u>-63.1%</u>
Total Expense	<u>585,490.50</u>	<u>558,078.07</u>	<u>27,412.43</u>	<u>4.9%</u>
Net Income	<u><u>-585,490.50</u></u>	<u><u>-528,269.41</u></u>	<u><u>-57,221.09</u></u>	<u><u>-10.8%</u></u>

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**LOS ALTOS HILLS COUNTY FIRE DISTRICT
Expenses - Transaction Detail By Account**

July 2021

Date	Name	Memo	Amount
5108400 · Perm. Employees - Special Dist			
5108401 · General Manager			
07/16/2021	Logan, J - Employee	Payroll 7/1/21-7/15/21	8,629.17
Total 5108401 · General Manager			8,629.17
5108404 · CERT Program General Analyst			
07/16/2021	Bebee, Victoria - Employee	Payroll 7/1/21-7/15/21	4,400.00
Total 5108404 · CERT Program General Analyst			4,400.00
Total 5108400 · Perm. Employees - Special Dist			13,029.17
5110500 · Medicare Tax - Employer Share			
07/16/2021	IRS	Logan Taxes 7/1-7/15/21	125.12
07/16/2021	IRS	Bebee Taxes 7/1-7/15/21	63.80
Total 5110500 · Medicare Tax - Employer Share			188.92
5113020 · FICA - Special Dist			
07/16/2021	IRS	Logan Taxes 7/1-7/15/21	535.01
07/16/2021	IRS	Bebee Taxes 7/1-7/15/21	272.80
Total 5113020 · FICA - Special Dist			807.81
5220100 · Insurance Premiums			
5220101 · Liability Insurance			
07/21/2021	FAIRA Insurance	Insurance Policy 7/1/21-6/30/22	23,083.00
Total 5220101 · Liability Insurance			23,083.00
Total 5220100 · Insurance Premiums			23,083.00
5250100 · Office Expense			
07/16/2021	Logan, J - Employee	Payroll 7/1/21-7/15/21	62.50
07/28/2021	Wells Fargo Elite Card Payment Center	Website Hosting	299.00
07/28/2021	Wells Fargo Elite Card Payment Center	Office 365	178.63
Total 5250100 · Office Expense			540.13
5255100 · Professional & Specialized Serv			
5255104 · Outside Professional Services			
07/21/2021	Jackson Ricketts Drones	Veg. Video Services July 2021	700.00
Total 5255104 · Outside Professional Services			700.00
Total 5255100 · Professional & Specialized Serv			700.00
5255500 · Contract Services			
5255501 · SCCCYPD Service Contract			
07/31/2021	Santa Clara County Central Fire Protectio	Fire Protection Services July 2021	433,337.00
Total 5255501 · SCCCYPD Service Contract			433,337.00
5255502 · Battalion Chief Services			
07/31/2021	Santa Clara County Central Fire Protectio	Fire Protection Services July 2021	112,478.00
07/31/2021	Santa Clara County Central Fire Protectio	Fire Protection Services July 2021	(7,498.00)
Total 5255502 · Battalion Chief Services			104,980.00
5255503 · SCCCYPD Supplies, Maint, Reimb.			
07/31/2021	Santa Clara County Central Fire Protectio	Fire Protection Services July 2021	214.00
Total 5255503 · SCCCYPD Supplies, Maint, Reimb.			214.00
Total 5255500 · Contract Services			538,531.00

**LOS ALTOS HILLS COUNTY FIRE DISTRICT
Expenses - Transaction Detail By Account**

July 2021

Date	Name	Memo	Amount
5257130 · Contract Services (Consultants)			
5257131 · Independent Contractors			
07/21/2021	Barnett, David	Ind Contractor Services 7/1-7/15/21	3,680.00
07/21/2021	Henricks, Sarah	Ind. Contractor Services 7/1-7/15/21	2,612.50
Total 5257131 · Independent Contractors			6,292.50
Total 5257130 · Contract Services (Consultants)			6,292.50
5282200 · Projects and Programs			
5282201 · IHFR Defensible Space Chipping			
07/21/2021	AID Mailing & Fulfillment	Brush Chipping Notice Area 2	1,718.25
Total 5282201 · IHFR Defensible Space Chipping			1,718.25
5282204 · Emergency/CERT/ARK Supplies			
07/28/2021	Wells Fargo Elite Card Payment Center	CERT Skills Day Meals	599.72
Total 5282204 · Emergency/CERT/ARK Supplies			599.72
Total 5282200 · Projects and Programs			2,317.97
TOTAL			585,490.50

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Expenses by Vendor Summary
July 2021

	<u>Jul 21</u>
AID Mailing & Fulfillment	1,718.25
Barnett, David	3,680.00
Bebee, Victoria - Employee	4,400.00
FAIRA Insurance	23,083.00
Henricks, Sarah	2,612.50
IRS	996.73
Jackson Ricketts Drones	700.00
Logan, J - Employee	8,691.67
Santa Clara County Central Fire Protectio	538,531.00
Wells Fargo Elite Card Payment Center	1,077.35
TOTAL	<u>585,490.50</u>