



# Vargas Company

November 5, 2018

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

RE: Financial Statement Package – October 2018

Dear Commissioners,

Enclosed please find the Los Altos Hills County Fire District's interim financial statement package for the month of October 2018, as follows:

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I did not receive October's invoice from SCCFD in time, so have only included monthly Fire Protection Services and Battalion Chief Services on this report. Should there be additional charges for Extra Fire Season Patrol, Engine Rental and Emergency Prep/Fire Prevention I will note the adjustment on next month's report.

Sincerely,

Cori Vargas  
Vargas Company

**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**

**Balance Sheet**

As of October 31, 2018

	<u>Oct 31, 18</u>	<u>Sep 30, 18</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1000200 · Cash-Commingled	(2,689,267.03)	(2,689,267.03)
1100000 · Cash-Clearing Account	16,268,749.26	16,498,179.63
1112000 · Cash - Imprest Cash	500.00	500.00
1115340 · Cash - LAHCFD Payroll Account	17,190.70	
<b>Total Checking/Savings</b>	<u>13,597,172.93</u>	<u>13,809,412.60</u>
<b>Total Current Assets</b>	13,597,172.93	13,809,412.60
<b>Fixed Assets</b>		
1301400 · Land (Manual Post)	4,688.00	4,688.00
1302100 · Accum Depr - Buildings	(1,124,910.00)	(1,124,910.00)
1302300 · Buildings and Improvements (MP)	2,552,838.00	2,552,838.00
1303100 · Accum Depr - LI-Fire Hydrants	(334,069.00)	(334,069.00)
1303300 · LI - Fire Hydrants (MP)	1,078,745.00	1,078,745.00
1305100 · Accum Depr - Equipment & Furnit	(60,997.00)	(60,997.00)
1305300 · Equipment and Furniture (MP)	63,118.13	63,118.13
<b>Total Fixed Assets</b>	<u>2,179,413.13</u>	<u>2,179,413.13</u>
<b>TOTAL ASSETS</b>	<u><b>15,776,586.06</b></u>	<u><b>15,988,825.73</b></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
2100300 · AP Year End		1,535.00
<b>Total Accounts Payable</b>		<u>1,535.00</u>
<b>Total Current Liabilities</b>		<u>1,535.00</u>
<b>Total Liabilities</b>		1,535.00
<b>Equity</b>		
3000000 · Investment in Capital Assets	2,179,413.13	2,179,413.13
3400300 · Fund Balance - Unassigned	11,963,919.13	11,963,919.13
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
<b>Total 3400930 · Fund Balance - Committed</b>	<u>4,000,000.00</u>	<u>4,000,000.00</u>
<b>Net Income</b>	(2,366,746.20)	(2,156,041.53)
<b>Total Equity</b>	<u>15,776,586.06</u>	<u>15,987,290.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>15,776,586.06</b></u>	<u><b>15,988,825.73</b></u>

**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**  
**Profit & Loss**  
 October 2018

	<u>Oct 18</u>	<u>Jul - Oct 18</u>
<b>Income</b>		
4002100 · Prop Taxes-Curr Unsecured	647,473.24	653,750.42
4006100 · Property Taxes-SB 813	6,891.14	42,407.35
4302100 · Property Rental	0.00	3,500.00
4813000 · Misc. Income		
4813900 · Misc Reimbursements	0.00	107.74
<b>Total 4813000 · Misc. Income</b>	<u>0.00</u>	<u>107.74</u>
<b>Total Income</b>	<u>654,364.38</u>	<u>699,765.51</u>
<b>Gross Profit</b>	654,364.38	699,765.51
<b>Expense</b>		
5108400 · Perm Employees - Special Dist	7,916.66	7,916.66
5110500 · Medicare Tax - Employer Share	114.80	114.80
5113020 · FICA - Special Dist	490.84	490.84
5113040 · Unemployment - Special Dist	287.00	287.00
5220100 · Insurance	1,056.00	3,573.00
5235400 · Outside Repair & Maintenance		
5235401 · Hydrant Repair & Maintenance	814.00	3,760.86
<b>Total 5235400 · Outside Repair &amp; Maintenance</b>	<u>814.00</u>	<u>3,760.86</u>
5250100 · Office Expense	0.00	302.57
5255100 · Professional & Specialized Serv		
5255101 · Annual Audit-Charter	0.00	18,524.00
5255102 · Accounting Services	3,300.00	9,900.00
5255103 · Outside Legal Services	37,165.25	56,866.50
5255104 · Outside Consulting Services	896.00	1,640.00
<b>Total 5255100 · Professional &amp; Specialized Serv</b>	<u>41,361.25</u>	<u>86,930.50</u>
5255500 · Contract Services		
5255501 · Santa Clara Co. Fire Dept.	381,888.41	1,527,553.64
5255502 · Battalion 74 Services	92,235.65	368,942.60
5255504 · Emergency Prep/Fire Prevention	0.00	610.71
5255505 · Extra Fire Season Patrol	0.00	192,071.29
5255506 · Type 3 Fire Engine Rental	0.00	57,970.00
<b>Total 5255500 · Contract Services</b>	<u>474,124.06</u>	<u>2,147,148.24</u>
5257130 · Consultants - General and Admin		
5257131 · Clerk	5,355.00	16,065.00
5257132 · Fire Consultant	4,000.00	12,000.00
<b>Total 5257130 · Consultants - General and Admin</b>	<u>9,355.00</u>	<u>28,065.00</u>
5260100 · Publications and Legal Notices.	3,867.00	3,867.00

**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**  
**Profit & Loss**  
October 2018

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	<u>Oct 18</u>	<u>Jul - Oct 18</u>
<b>5282200 · Projects and Programs</b>		
<b>5282201 · Chipping Program</b>	39,347.44	86,955.09
<b>5282202 · Yard Waste Program</b>	0.00	9,150.15
<b>5282204 · Buildings and Grounds</b>	0.00	1,160.00
<b>5282206 · Tree Removal Program</b>	286,335.00	686,790.00
	<hr/>	<hr/>
<b>Total 5282200 · Projects and Programs</b>	325,682.44	784,055.24
	<hr/>	<hr/>
<b>Total Expense</b>	865,069.05	3,066,511.71
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<b>Net Income</b>	<u><u>(210,704.67)</u></u>	<u><u>(2,366,746.20)</u></u>

**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**

**Profit & Loss Budget vs. Actual**

October 2018

	Oct 18	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance
<b>Income</b>				
4002100 · Prop Taxes-Curr Unsecured	647,473.24	656,000.00	(8,526.76)	(1.3%)
4006100 · Property Taxes-SB 813	6,891.14	11,495.00	(4,603.86)	(40.05%)
<b>Total Income</b>	<b>654,364.38</b>	<b>667,495.00</b>	<b>(13,130.62)</b>	<b>(1.97%)</b>
<b>Gross Profit</b>	<b>654,364.38</b>	<b>667,495.00</b>	<b>(13,130.62)</b>	<b>(1.97%)</b>
<b>Expense</b>				
5108400 · Perm Employees - Special Dist	7,916.66	11,000.00	(3,083.34)	28.03%
5110500 · Medicare Tax - Employer Share	114.80	160.00	(45.20)	28.25%
5113020 · FICA - Special Dist	490.84	640.00	(149.16)	23.31%
5113040 · Unemployment - Special Dist	287.00	0.00	287.00	(100.0%)
5220100 · Insurance	1,056.00	0.00	1,056.00	(100.0%)
5225500 · Commissioners Fee	0.00	3,800.00	(3,800.00)	100.0%
5235400 · Outside Repair & Maintenance				
5235401 · Hydrant Repair & Maintenance	814.00	2,000.00	(1,186.00)	59.3%
<b>Total 5235400 · Outside Repair &amp; Maintenance</b>	<b>814.00</b>	<b>2,000.00</b>	<b>(1,186.00)</b>	<b>59.3%</b>
5250100 · Office Expense	0.00	500.00	(500.00)	100.0%
5255100 · Professional & Specialized Serv				
5255101 · Annual Audit-Charter	0.00	15,000.00	(15,000.00)	100.0%
5255102 · Accounting Services	3,300.00	3,500.00	(200.00)	5.71%
5255103 · Outside Legal Services	37,165.25	10,000.00	27,165.25	(271.65%)
5255104 · Outside Consulting Services	896.00	5,500.00	(4,604.00)	83.71%
<b>Total 5255100 · Professional &amp; Specialized Serv</b>	<b>41,361.25</b>	<b>34,000.00</b>	<b>7,361.25</b>	<b>(21.65%)</b>
5255500 · Contract Services				
5255501 · Santa Clara Co. Fire Dept.	381,888.41	381,888.00	0.41	(0.0%)
5255502 · Battalion 74 Services	92,235.65	92,235.00	0.65	(0.0%)
5255503 · Emergency Service Coordinator	0.00	6,378.00	(6,378.00)	100.0%
5255504 · Emergency Prep/Fire Prevention	0.00	500.00	(500.00)	100.0%
5255505 · Extra Fire Season Patrol	0.00	65,000.00	(65,000.00)	100.0%
5255506 · Type 3 Fire Engine Rental	0.00	23,600.00	(23,600.00)	100.0%
<b>Total 5255500 · Contract Services</b>	<b>474,124.06</b>	<b>569,601.00</b>	<b>(95,476.94)</b>	<b>16.76%</b>

**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**  
**Profit & Loss Budget vs. Actual**  
**October 2018**

	Oct 18	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance
<b>5257130 · Consultants - General and Admin</b>				
5257131 · Clerk	5,355.00	5,355.00	0.00	0.0%
5257132 · Fire Consultant	4,000.00	4,000.00	0.00	0.0%
<b>Total 5257130 · Consultants - General and Admin</b>	<b>9,355.00</b>	<b>9,355.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>5260100 · Publications and Legal Notices.</b>	<b>3,867.00</b>	<b>1,500.00</b>	<b>2,367.00</b>	<b>(157.8%)</b>
<b>5282200 · Projects and Programs</b>				
5282201 · Chipping Program	39,347.44	35,000.00	4,347.44	(12.42%)
5282204 · Buildings and Grounds	0.00	2,000.00	(2,000.00)	100.0%
5282205 · Emergency Access Roads	0.00	1,000.00	(1,000.00)	100.0%
5282206 · Tree Removal Program	286,335.00	200,000.00	86,335.00	(43.17%)
5282208 · Hydrant/Main Improv.-Purissima	0.00	2,500.00	(2,500.00)	100.0%
5282209 · Hydrant/Main Improv.-Cal Water	0.00	2,500.00	(2,500.00)	100.0%
5282210 · Fire Service Water Flow Impr.	0.00	25,000.00	(25,000.00)	100.0%
5282215 · Project & Programs Contingency	0.00	20,000.00	(20,000.00)	100.0%
<b>Total 5282200 · Projects and Programs</b>	<b>325,682.44</b>	<b>288,000.00</b>	<b>37,682.44</b>	<b>(13.08%)</b>
<b>Total Expense</b>	<b>865,069.05</b>	<b>920,556.00</b>	<b>(55,486.95)</b>	<b>6.03%</b>
<b>Net Income</b>	<b>(210,704.67)</b>	<b>(253,061.00)</b>	<b>42,356.33</b>	<b>(16.74%)</b>

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**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**  
**Profit Loss Budget vs. Actual Year-to-Date**  
 July through October 2018

	Jul - Oct 18	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance	FY18 Budget	YTD % to FY18 Budget
<b>Income</b>						
4001100 · Prop Taxes-Curr Secured	0.00	0.00	0.00	0.0%	10,361,485.00	0.00%
4001200 · Prop Taxes-Unitary	0.00	0.00	0.00	0.0%	43,900.00	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	653,750.42	656,000.00	(2,249.58)	(0.34%)	698,000.00	93.66%
4006100 · Property Taxes-SB 813	42,407.35	45,972.00	(3,564.65)	(7.75%)	287,283.00	14.76%
4301100 · Interest-Dep & Investments						
4301101 · County	0.00	43,750.00	(43,750.00)	(100.0%)	175,000.00	0.00%
<b>Total 4301100 · Interest-Dep &amp; Investments</b>	<b>0.00</b>	<b>43,750.00</b>	<b>(43,750.00)</b>	<b>(100.0%)</b>	<b>175,000.00</b>	<b>0.00%</b>
4302100 · Property Rental	3,500.00	0.00	3,500.00	100.0%	4,500.00	77.78%
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	150.00	(150.00)	(100.0%)	250.00	0.00%
4813900 · Misc Reimbursements	107.74	0.00	107.74	100.0%	250.00	43.10%
<b>Total 4813000 · Misc. Income</b>	<b>107.74</b>	<b>150.00</b>	<b>(42.26)</b>	<b>(28.17%)</b>	<b>500.00</b>	<b>21.55%</b>
4980220 · Property Taxes - Excess ERAF	0.00	0.00	0.00	0.0%	15,000.00	0.00%
<b>Total Income</b>	<b>699,765.51</b>	<b>745,872.00</b>	<b>(46,106.49)</b>	<b>(6.18%)</b>	<b>11,629,668.00</b>	<b>6.02%</b>
<b>Gross Profit</b>	<b>699,765.51</b>	<b>745,872.00</b>	<b>(46,106.49)</b>	<b>(6.18%)</b>	<b>11,629,668.00</b>	<b>6.02%</b>
<b>Expense</b>						
5108400 · Perm Employees - Special Dist	7,916.66	38,500.00	(30,583.34)	79.44%	132,100.00	5.99%
5110500 · Medicare Tax - Employer Share	114.80	560.00	(445.20)	79.5%	1,900.00	6.04%
5113020 · FICA - Special Dist	490.84	2,240.00	(1,749.16)	78.09%	8,000.00	6.14%
5113040 · Unemployment - Special Dist	287.00	0.00	287.00	(100.0%)	500.00	57.40%
5220100 · Insurance	3,573.00	5,000.00	(1,427.00)	28.54%	5,000.00	71.46%
5225500 · Commissioners Fee	0.00	3,800.00	(3,800.00)	100.0%	15,000.00	0.00%
5235400 · Outside Repair & Maintenance						
5235401 · Hydrant Repair & Maintenance	3,760.86	5,500.00	(1,739.14)	31.62%	40,000.00	9.40%
<b>Total 5235400 · Outside Repair &amp; Maintenance</b>	<b>3,760.86</b>	<b>5,500.00</b>	<b>(1,739.14)</b>	<b>31.62%</b>	<b>40,000.00</b>	<b>9.40%</b>
5250100 · Office Expense	302.57	4,000.00	(3,697.43)	92.44%	10,000.00	3.03%
5255100 · Professional & Specialized Serv						
5255101 · Annual Audit-Charter	18,524.00	20,000.00	(1,476.00)	7.38%	22,000.00	84.20%
5255102 · Accounting Services	9,900.00	10,500.00	(600.00)	5.71%	42,000.00	23.57%
5255103 · Outside Legal Services	56,866.50	30,000.00	26,866.50	(89.56%)	115,000.00	49.45%
5255104 · Outside Consulting Services	1,640.00	6,500.00	(4,860.00)	74.77%	10,000.00	16.40%
<b>Total 5255100 · Professional &amp; Specialized Serv</b>	<b>86,930.50</b>	<b>67,000.00</b>	<b>19,930.50</b>	<b>(29.75%)</b>	<b>189,000.00</b>	<b>45.99%</b>

**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**  
**Profit Loss Budget vs. Actual Year-to-Date**  
 July through October 2018

	Jul - Oct 18	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance	FY18 Budget	YTD % to FY18 Budget
<b>5255500 · Contract Services</b>						
5255501 · Santa Clara Co. Fire Dept.	1,527,553.64	1,527,552.00	1.64	(0.0%)	4,679,400.00	32.64%
5255502 · Battalion 74 Services	368,942.60	368,940.00	2.60	(0.0%)	1,132,000.00	32.59%
5255503 · Emergency Service Coordinator	0.00	25,512.00	(25,512.00)	100.0%	78,100.00	0.00%
5255504 · Emergency Prep/Fire Prevention	610.71	8,000.00	(7,389.29)	92.37%	25,000.00	2.44%
5255505 · Extra Fire Season Patrol	192,071.29	260,000.00	(67,928.71)	26.13%	320,100.00	60.00%
5255506 · Type 3 Fire Engine Rental	57,970.00	102,400.00	(44,430.00)	43.39%	126,000.00	46.01%
5255507 · City of Los Altos Workers Comp.	0.00	0.00	0.00	0.0%	1,500.00	0.00%
<b>Total 5255500 · Contract Services</b>	<b>2,147,148.24</b>	<b>2,292,404.00</b>	<b>(145,255.76)</b>	<b>6.34%</b>	<b>6,362,100.00</b>	<b>33.75%</b>
<b>5257130 · Consultants - General and Admin</b>						
5257131 · Clerk	16,065.00	16,065.00	0.00	0.0%	64,260.00	25.00%
5257132 · Fire Consultant	12,000.00	12,000.00	0.00	0.0%	48,000.00	25.00%
<b>Total 5257130 · Consultants - General and Admin</b>	<b>28,065.00</b>	<b>28,065.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>112,260.00</b>	<b>25.00%</b>
5258200 · Professional Services-Internal	0.00	0.00	0.00	0.0%	231.00	0.00%
5259200 · Property Tax Admin Fee	0.00	0.00	0.00	0.0%	104,907.00	0.00%
5260100 · Publications and Legal Notices.	3,867.00	2,000.00	1,867.00	(93.35%)	8,000.00	48.34%
<b>5282200 · Projects and Programs</b>						
5282201 · Chipping Program	86,955.09	106,000.00	(19,044.91)	17.97%	360,000.00	24.15%
5282202 · Yard Waste Program	9,150.15	10,000.00	(849.85)	8.5%	40,000.00	22.88%
5282203 · Brush Goat Program	0.00	0.00	0.00	0.0%	20,000.00	0.00%
5282204 · Buildings and Grounds	1,160.00	2,975.00	(1,815.00)	61.01%	7,000.00	16.57%
5282205 · Emergency Access Roads	0.00	1,000.00	(1,000.00)	100.0%	5,000.00	0.00%
5282206 · Tree Removal Program	686,790.00	610,000.00	76,790.00	(12.59%)	2,000,000.00	34.34%
5282208 · Hydrant/Main Improv.-Purissima	0.00	2,500.00	(2,500.00)	100.0%	10,000.00	0.00%
5282209 · Hydrant/Main Improv.-Cal Water	0.00	2,500.00	(2,500.00)	100.0%	10,000.00	0.00%
5282210 · Fire Service Water Flow Impr.	0.00	100,000.00	(100,000.00)	100.0%	1,200,000.00	0.00%
5282215 · Project & Programs Contingency	0.00	60,000.00	(60,000.00)	100.0%	500,000.00	0.00%
<b>Total 5282200 · Projects and Programs</b>	<b>784,055.24</b>	<b>894,975.00</b>	<b>(110,919.76)</b>	<b>12.39%</b>	<b>4,152,000.00</b>	<b>18.88%</b>
5350100 · Misc Expense-Others	0.00	500.00	(500.00)	100.0%	2,000.00	0.00%
<b>Total Expense</b>	<b>3,066,511.71</b>	<b>3,344,544.00</b>	<b>(278,032.29)</b>	<b>8.31%</b>	<b>11,142,998.00</b>	<b>27.52%</b>
<b>Net Income</b>	<b>(2,366,746.20)</b>	<b>(2,598,672.00)</b>	<b>231,925.80</b>	<b>8.92%</b>	<b>486,670.00</b>	<b>-486.31%</b>

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**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**  
**Profit & Loss Prior Year Comparison**  
**October 2018**

	Oct 18	Oct 17	\$ Change	% Change
<b>Income</b>				
4002100 · Prop Taxes-Curr Unsecured	647,473.24	628,942.92	18,530.32	3.0%
4006100 · Property Taxes-SB 813	6,891.14	11,531.34	-4,640.20	-40.2%
<b>Total Income</b>	654,364.38	640,474.26	13,890.12	2.2%
<b>Gross Profit</b>	654,364.38	640,474.26	13,890.12	2.2%
<b>Expense</b>				
5108400 · Perm Employees - Special Dist	7,916.66	0.00	7,916.66	100.0%
5110500 · Medicare Tax - Employer Share	114.80	0.00	114.80	100.0%
5113020 · FICA - Special Dist	490.84	0.00	490.84	100.0%
5113040 · Unemployment - Special Dist	287.00	0.00	287.00	100.0%
5220100 · Insurance	1,056.00	0.00	1,056.00	100.0%
5225500 · Commissioners Fee	0.00	2,400.00	-2,400.00	-100.0%
5235400 · Outside Repair & Maintenance				
5235401 · Hydrant Repair & Maintenance	814.00	12,132.88	-11,318.88	-93.3%
<b>Total 5235400 · Outside Repair &amp; Maintenance</b>	814.00	12,132.88	-11,318.88	-93.3%
5255100 · Professional & Specialized Serv				
5255102 · Accounting Services	3,300.00	3,000.00	300.00	10.0%
5255103 · Outside Legal Services	37,165.25	10,453.00	26,712.25	255.6%
5255104 · Outside Consulting Services	896.00	0.00	896.00	100.0%
<b>Total 5255100 · Professional &amp; Specialized Serv</b>	41,361.25	13,453.00	27,908.25	207.5%
5255500 · Contract Services				
5255501 · Santa Clara Co. Fire Dept.	381,888.41	367,872.47	14,015.94	3.8%
5255502 · Battalion 74 Services	92,235.65	88,850.45	3,385.20	3.8%
5255503 · Emergency Service Coordinator	0.00	6,143.76	-6,143.76	-100.0%
5255504 · Emergency Prep/Fire Prevention	0.00	467.91	-467.91	-100.0%
5255505 · Extra Fire Season Patrol	0.00	59,051.80	-59,051.80	-100.0%
5255506 · Type 3 Fire Engine Rental	0.00	18,972.00	-18,972.00	-100.0%
<b>Total 5255500 · Contract Services</b>	474,124.06	541,358.39	-67,234.33	-12.4%
5257130 · Consultants - General and Admin				
5257131 · Clerk	5,355.00	5,158.33	196.67	3.8%
5257132 · Fire Consultant	4,000.00	4,685.00	-685.00	-14.6%
<b>Total 5257130 · Consultants - General and Admin</b>	9,355.00	9,843.33	-488.33	-5.0%
5260100 · Publications and Legal Notices.	3,867.00	1,183.00	2,684.00	226.9%

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**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**  
**Profit & Loss Prior Year Comparison**  
**October 2018**

	<u>Oct 18</u>	<u>Oct 17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>5282200 · Projects and Programs</b>				
5282201 · Chipping Program	39,347.44	30,226.43	9,121.01	30.2%
5282206 · Tree Removal Program	286,335.00	3,692.06	282,642.94	7,655.4%
5282208 · Hydrant/Main Improv.-Purissima	0.00	64,809.53	-64,809.53	-100.0%
5282210 · Fire Service Water Flow Impr.	0.00	7,751.25	-7,751.25	-100.0%
<b>Total 5282200 · Projects and Programs</b>	<u>325,682.44</u>	<u>106,479.27</u>	<u>219,203.17</u>	<u>205.9%</u>
<b>Total Expense</b>	<u>865,069.05</u>	<u>686,849.87</u>	<u>178,219.18</u>	<u>26.0%</u>
<b>Net Income</b>	<u><b>-210,704.67</b></u>	<u><b>-46,375.61</b></u>	<u><b>-164,329.06</b></u>	<u><b>-354.3%</b></u>

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

October 2018

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Type	Date	Name	Memo	Amount
<b>4002100 · Prop Taxes-Curr Unsecured</b>				
Deposit	10/02/2018	County of Santa Clara - Property Taxes	8/18 1% Unsec	647,473.24
Total 4002100 · Prop Taxes-Curr Unsecured				647,473.24
<b>4006100 · Property Taxes-SB 813</b>				
Deposit	10/23/2018	County of Santa Clara - Property Taxes	9/18 1% Supple	6,891.14
Total 4006100 · Property Taxes-SB 813				6,891.14
<b>TOTAL</b>				<b><u>654,364.38</u></b>

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

October 2018

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>5108400 · Perm Employees - Special Dist</b>			
10/15/2018	Logan, J - Empl	Payroll 10/1/18-10/14/18	3,958.33
10/31/2018	Logan, J - Empl	Payroll 10/15/18-10/31/18	3,958.33
Total 5108400 · Perm Employees - Special Dist			7,916.66
<b>5110500 · Medicare Tax - Employer Share</b>			
10/15/2018	IRS	Payroll Taxes - 10/1/18-10/14/18	57.40
10/31/2018	IRS	Payroll Taxes - 10/15/18-10/31/18	57.40
Total 5110500 · Medicare Tax - Employer Share			114.80
<b>5113020 · FICA - Special Dist</b>			
10/15/2018	IRS	Payroll Taxes - 10/1/18-10/14/18	245.42
10/31/2018	IRS	Payroll Taxes - 10/15/18-10/31/18	245.42
Total 5113020 · FICA - Special Dist			490.84
<b>5113040 · Unemployment - Special Dist</b>			
10/15/2018	EDD	Payroll Taxes 10/1/18-10/14/18	162.29
10/31/2018	EDD	Payroll Taxes 10/15/18-10/31/18	124.71
Total 5113040 · Unemployment - Special Dist			287.00
<b>5220100 · Insurance</b>			
10/17/2018	Jorgenson, Siegel, McClure & Flegel	State Fund Insurance Reimbursement	1,056.00
Total 5220100 · Insurance			1,056.00
<b>5235400 · Outside Repair &amp; Maintenance</b>			
<b>5235401 · Hydrant Repair &amp; Maintenance</b>			
10/17/2018	Richard Pattisson Contractors	Hydrant Repair Alejandro Drive	814.00
Total 5235401 · Hydrant Repair & Maintenance			814.00
Total 5235400 · Outside Repair & Maintenance			814.00
<b>5255100 · Professional &amp; Specialized Serv</b>			
<b>5255102 · Accounting Services</b>			
10/02/2018	Vargas Company	Financial Services Sept 2018	3,300.00
Total 5255102 · Accounting Services			3,300.00
<b>5255103 · Outside Legal Services</b>			
10/02/2018	Jorgenson, Siegel, McClure & Flegel	Legal Fees Aug. 2018	22,627.75
10/17/2018	Jorgenson, Siegel, McClure & Flegel	Legal Fees Sept. 2018	14,537.50
Total 5255103 · Outside Legal Services			37,165.25
<b>5255104 · Outside Consulting Services</b>			
10/02/2018	KornDev	Oct 2018 Website Maintenance	248.00
10/02/2018	KornDev	Nov. 2018 Website Maintenance	248.00
10/02/2018	Jost, Karen	District Record Indexing	400.00
Total 5255104 · Outside Consulting Services			896.00
Total 5255100 · Professional & Specialized Serv			41,361.25
<b>5255500 · Contract Services</b>			
<b>5255501 · Santa Clara Co. Fire Dept.</b>			
10/31/2018	Santa Clara County Central Fire Protectio	Fire Protection Services Oct 2018 (NO...	381,888.41
Total 5255501 · Santa Clara Co. Fire Dept.			381,888.41

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

October 2018

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
<b>5255502 · Battalion 74 Services</b>			
10/31/2018	Santa Clara County Central Fire Protectio	Fire Protection Services Oct 2018 (NO...	99,124.22
10/31/2018	Santa Clara County Central Fire Protectio	Battalion Chief Credit	(6,888.57)
Total 5255502 · Battalion 74 Services			92,235.65
Total 5255500 · Contract Services			474,124.06
<b>5257130 · Consultants - General and Admin</b>			
<b>5257131 · Clerk</b>			
10/02/2018	Evilsizer, Jeanne	Clerk's Fee Sept. 2018	5,355.00
Total 5257131 · Clerk			5,355.00
<b>5257132 · Fire Consultant</b>			
10/02/2018	Farwell, Stu	Consulting Fee Sept. 2018	4,000.00
Total 5257132 · Fire Consultant			4,000.00
Total 5257130 · Consultants - General and Admin			9,355.00
<b>5260100 · Publications and Legal Notices.</b>			
10/02/2018	Town of Los Altos Hills	Our Town Mailing	1,183.00
10/02/2018	Town of Los Altos Hills	Our Town Mailing	1,182.00
10/02/2018	Town of Los Altos Hills	Our Town Mailing	1,183.00
10/02/2018	Los Altos Town Crier	Legal Notice	198.00
10/02/2018	Los Altos Town Crier	Legal Notice	121.00
Total 5260100 · Publications and Legal Notices.			3,867.00
<b>5282200 · Projects and Programs</b>			
<b>5282201 · Chipping Program</b>			
10/02/2018	AID Mailing & Fulfillment	Brush Chipping Notice Area 5	812.44
10/17/2018	S.P. McClenahan Co., Inc.	Brush Chipping Area 2	38,535.00
Total 5282201 · Chipping Program			39,347.44
<b>5282206 · Tree Removal Program</b>			
10/02/2018	Kielty Arborist Services	Tree Programs Arborist	4,350.00
10/17/2018	S.P. McClenahan Co., Inc.	Tree Program Billing #3	281,985.00
Total 5282206 · Tree Removal Program			286,335.00
Total 5282200 · Projects and Programs			325,682.44
<b>TOTAL</b>			<b>865,069.05</b>

**LOS ALTOS HILLS COUNTY FIRE DISTRICT NEW**  
**Expenses by Vendor Summary**  
 October 2018

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	<u>Oct 18</u>	<u>Jul - Oct 18</u>
AID Mailing & Fulfillment	812.44	4,635.15
Crystal Springs Landscaping Co.		1,160.00
EDD	287.00	287.00
Evilsizer, Jeanne	5,355.00	16,065.00
FAIRA Insurance		2,517.00
Farwell, Stu	4,000.00	12,000.00
IRS	605.64	605.64
Jorgenson, Siegel, McClure & Flegel	38,221.25	57,922.50
Jost, Karen	400.00	400.00
Kielty Arborist Services	4,350.00	6,750.00
KornDev	496.00	1,240.00
Logan, J - Employee	7,916.66	7,916.66
Los Altos Town Crier	319.00	319.00
Pakpour Consulting Group, Inc.		909.57
Petty Cash Custodian - Jeanne Evilsizer		302.57
Richard Pattisson Contractors	814.00	2,981.23
S.P. McClenahan Co., Inc.	320,520.00	762,230.00
Santa Clara County Central Fire Protectio	474,124.06	2,147,148.24
Town of Los Altos Hills	3,548.00	12,698.15
Vargas Company	3,300.00	9,900.00
Vavrinek, Trine, Day & Co.		18,524.00
<b>TOTAL</b>	<b><u>865,069.05</u></b>	<b><u>3,066,511.71</u></b>