



Vargas Company

October 16, 2020

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

RE: Financial Statement Package – September 2020

Dear Commissioners,

Enclosed please find the Los Altos Hills County Fire District's interim financial statement package for the month of September 2020, as follows:

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Please note: The August invoice from Santa Clara County Central Fire included \$51,575 in “Extra Fire Season Patrol” and \$25,427 in “Type 3 Fire Engine Rental”. These numbers were retroactively added to August’s financials. As of October 16, 2020, September’s invoice has not been received. The monthly Fire Service and Battalion Chief expenses are included on this report, any adjustments made to September will be outlined in next month’s Financial Statement cover letter.

Sincerely,



Cori Vargas
 Vargas Company

LOS ALTOS HILLS COUNTY FIRE DISTRICT

Balance Sheet

As of September 30, 2020

	<u>Sep 30, 20</u>	<u>Aug 31, 20</u>
ASSETS		
Current Assets		
Checking/Savings		
1000200 · Cash-Commingled	(3,001,963.87)	(2,985,584.77)
1100000 · Cash-Clearing Account	25,460,538.89	26,011,141.56
1112000 · Cash - Imprest Cash	500.00	500.00
Total Checking/Savings	<u>22,459,075.02</u>	<u>23,026,056.79</u>
Accounts Receivable		
1121500 · Interest Receivable		48,562.13
Total Accounts Receivable		<u>48,562.13</u>
Total Current Assets	<u>22,459,075.02</u>	<u>23,074,618.92</u>
Fixed Assets		
1301400 · Land (Manual Post)	4,688.00	4,688.00
1302100 · Accum Depr - Buildings	(1,227,024.00)	(1,227,024.00)
1302300 · Buildings and Improvements (MP)	2,552,838.00	2,552,838.00
1303100 · Accum Depr - LI-Fire Hydrants	(377,219.00)	(377,219.00)
1303300 · LI - Fire Hydrants (MP)	1,078,745.00	1,078,745.00
1305100 · Accum Depr - Equipment & Furnit	(65,073.00)	(65,073.00)
1305300 · Equipment and Furniture (MP)	66,350.08	66,350.08
Total Fixed Assets	<u>2,033,305.08</u>	<u>2,033,305.08</u>
TOTAL ASSETS	<u><u>24,492,380.10</u></u>	<u><u>25,107,924.00</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2100000 · AP Vendor Reconciliation	2,905.00	2,905.00
Total Accounts Payable	<u>2,905.00</u>	<u>2,905.00</u>
Total Current Liabilities	<u>2,905.00</u>	<u>2,905.00</u>
Total Liabilities	2,905.00	2,905.00
Equity		
3000000 · Investment in Capital Assets	2,033,305.08	2,033,305.08
3400300 · Fund Balance - Unassigned	10,240,359.37	10,240,359.37
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 & Infrac	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	<u>14,000,000.00</u>	<u>14,000,000.00</u>
Net Income	(1,784,189.35)	(1,168,645.45)
Total Equity	<u>24,489,475.10</u>	<u>25,105,019.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>24,492,380.10</u></u>	<u><u>25,107,924.00</u></u>

LOS ALTOS HILLS COUNTY FIRE DISTRICT

Profit & Loss

September 2020

	Sep 20	Jul - Sep 20
Income		
4002100 · Prop Taxes-Curr Unsecured	0.00	10,716.77
4006100 · Property Taxes-SB 813	27,449.78	46,541.67
Total Income	27,449.78	57,258.44
Gross Profit	27,449.78	57,258.44
Expense		
5108400 · Perm. Employees - Special Dist		
5108401 · Employee - General Manager	8,629.16	25,887.48
5108402 · Employee - Emerg. Serv. Manager	9,987.50	9,987.50
5108403 · Employee - Clerk	0.00	1,050.00
Total 5108400 · Perm. Employees - Special Dist	18,616.66	36,924.98
5110500 · Medicare Tax - Employer Share	269.93	535.40
5113020 · FICA - Special Dist	1,154.24	2,289.34
5113050 · Workers Comp - Special Dist.	0.00	1,590.50
5220100 · Insurance	0.00	7,079.00
5235110 · Maint. - Structure & Grounds	395.00	1,185.00
5250100 · Office Expense	226.64	1,334.24
5255100 · Professional & Specialized Serv		
5255101 · Annual Audit-Charter	0.00	5,000.00
5255102 · Accounting Services	3,300.00	6,600.00
5255103 · Outside Legal Services	17,752.00	34,670.25
5255104 · Outside Professional Services	1,276.50	2,302.70
Total 5255100 · Professional & Specialized Serv	22,328.50	48,572.95
5255500 · Contract Services		
5255501 · Santa Clara Co. Fire Dept.	417,553.00	1,252,659.00
5255502 · Battalion 74 Services	101,156.00	303,468.00
5255503 · SCCFD Supplies, Maint, Reimb.	0.00	348.00
5255504 · Extra Fire Season Patrol	0.00	59,213.00
5255505 · Type 3 Fire Engine Rental	0.00	30,655.00
Total 5255500 · Contract Services	518,709.00	1,646,343.00
5257130 · Contract Services (Consultants)		
5257131 · Independent Contractors	6,288.75	11,437.50
Total 5257130 · Contract Services (Consultants)	6,288.75	11,437.50
5258200 · Professional Services-Internal	48,384.78	48,384.78
5260100 · Publications and Legal Notices	560.00	688.13
5282200 · Projects and Programs		
5282201 · Chipping Program	15,047.72	19,331.19
5282204 · Emergency/CERT/ARK Supplies	1,139.65	1,658.97
5282205 · Hydrant Repair and Maintenance	3,864.27	8,084.27
5282207 · Hazardous Fuel Reduction	40.63	40.63
Total 5282200 · Projects and Programs	20,092.27	29,115.06
5340000 · Self Ins. (Wrk. Comp Los Altos)	5,967.91	5,967.91
Total Expense	642,993.68	1,841,447.79
Net Income	(615,543.90)	(1,784,189.35)

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit & Loss Budget vs. Actual
September 2020

	Sep 20	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance
Income				
4006100 · Property Taxes-SB 813	27,449.78	9,562.00	17,887.78	187.07%
4302100 · Property Rental	0.00	1,500.00	(1,500.00)	(100.0%)
4813000 · Misc. Income				
4813800 · Miscellaneous Income - Other	0.00	100.00	(100.00)	(100.0%)
Total 4813000 · Misc. Income	0.00	100.00	(100.00)	(100.0%)
Total Income	27,449.78	11,162.00	16,287.78	145.92%
Gross Profit	27,449.78	11,162.00	16,287.78	145.92%
Expense				
5108400 · Perm. Employees - Special Dist				
5108401 · Employee - General Manager	8,629.16	11,000.00	(2,370.84)	21.55%
5108402 · Employee - Emerg. Serv. Manager	9,987.50	9,166.00	821.50	(8.96%)
5108403 · Employee - Clerk	0.00	5,416.00	(5,416.00)	100.0%
5108404 · General Analyst	0.00	5,416.00	(5,416.00)	100.0%
5108405 · Technical Analyst	0.00	5,416.00	(5,416.00)	100.0%
5108406 · Operations Manager	0.00	9,166.00	(9,166.00)	100.0%
Total 5108400 · Perm. Employees - Special Dist	18,616.66	45,580.00	(26,963.34)	59.16%
5110500 · Medicare Tax - Employer Share	269.93	661.00	(391.07)	59.16%
5113020 · FICA - Special Dist	1,154.24	2,826.00	(1,671.76)	59.16%
5113050 · Workers Comp - Special Dist.	0.00	1,333.00	(1,333.00)	100.0%
5235110 · Maint. - Structure & Grounds	395.00	500.00	(105.00)	21.0%
5250100 · Office Expense	226.64	500.00	(273.36)	54.67%
5255100 · Professional & Specialized Serv				
5255102 · Accounting Services	3,300.00	3,300.00	0.00	0.0%
5255103 · Outside Legal Services	17,752.00	25,000.00	(7,248.00)	28.99%
5255104 · Outside Professional Services	1,276.50	10,000.00	(8,723.50)	87.24%
5255105 · Prof. & Spec. Serv. Contingency	0.00	10,000.00	(10,000.00)	100.0%
Total 5255100 · Professional & Specialized Serv	22,328.50	48,300.00	(25,971.50)	53.77%

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit & Loss Budget vs. Actual
September 2020

	Sep 20	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance
5255500 · Contract Services				
5255501 · Santa Clara Co. Fire Dept.	417,553.00	417,390.00	163.00	(0.04%)
5255502 · Battalion 74 Services	101,156.00	101,117.00	39.00	(0.04%)
5255503 · SCCFD Supplies, Maint, Reimb.	0.00	875.00	(875.00)	100.0%
5255504 · Extra Fire Season Patrol	0.00	10,000.00	(10,000.00)	100.0%
5255505 · Type 3 Fire Engine Rental	0.00	3,000.00	(3,000.00)	100.0%
5255506 · SCCFD Apparatus Enhancements	0.00	187,500.00	(187,500.00)	100.0%
5255507 · Contract Services Contingency	0.00	3,750.00	(3,750.00)	100.0%
Total 5255500 · Contract Services	518,709.00	723,632.00	(204,923.00)	28.32%
5257130 · Contract Services (Consultants)				
5257131 · Independent Contractors	6,288.75	6,250.00	38.75	(0.62%)
5257132 · Cont. Serv. (Cons.) Contingency	0.00	2,000.00	(2,000.00)	100.0%
Total 5257130 · Contract Services (Consultants)	6,288.75	8,250.00	(1,961.25)	23.77%
5258200 · Professional Services-Internal	48,384.78	0.00	48,384.78	(100.0%)
5260100 · Publications and Legal Notices	560.00	500.00	60.00	(12.0%)
5282200 · Projects and Programs				
5282201 · Chipping Program	15,047.72	40,000.00	(24,952.28)	62.38%
5282204 · Emergency/CERT/ARK Supplies	1,139.65	500.00	639.65	(127.93%)
5282205 · Hydrant Repair and Maintenance	3,864.27	5,000.00	(1,135.73)	22.71%
5282206 · Emergency Access Roads	0.00	5,000.00	(5,000.00)	100.0%
5282207 · Hazardous Fuel Reduction	40.63	175,000.00	(174,959.37)	99.98%
5282208 · Fire Service Water Flow Impr.	0.00	200,000.00	(200,000.00)	100.0%
5282209 · Home Ignition Zone (HIZ)	0.00	50,000.00	(50,000.00)	100.0%
5282210 · Neighborhood Grant Program	0.00	2,500.00	(2,500.00)	100.0%
5282211 · Projects & Programs Oversight	0.00	15,000.00	(15,000.00)	100.0%
5282212 · Project & Programs Contingency	0.00	25,000.00	(25,000.00)	100.0%
Total 5282200 · Projects and Programs	20,092.27	518,000.00	(497,907.73)	96.12%
5340000 · Self Ins. (Wrk. Comp Los Altos)	5,967.91	0.00	5,967.91	(100.0%)
5350100 · Misc. / Operations Contingency	0.00	5,000.00	(5,000.00)	100.0%
Total Expense	642,993.68	1,355,082.00	(712,088.32)	52.55%
Net Income	(615,543.90)	(1,343,920.00)	728,376.10	54.2%

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit Loss Budget vs. Actual Year-to-Date
 July through September 2020

	Jul - Sep 20	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance	FY21 Budget	YTD % to FY21 Budget
Income						
4001100 · Prop Taxes-Curr Secured	0.00	0.00	0.00	0.0%	11,653,067.00	0.00%
4001200 · Prop Taxes-Unitary	0.00	0.00	0.00	0.0%	49,900.00	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	10,716.77	0.00	10,716.77	100.0%	695,000.00	1.54%
4006100 · Property Taxes-SB 813	46,541.67	23,905.00	22,636.67	94.69%	239,057.00	19.47%
4301100 · Interest-Dep & Investments						
4301101 · County	0.00	0.00	0.00	0.0%	450,000.00	0.00%
Total 4301100 · Interest-Dep & Investments	0.00	0.00	0.00	0.0%	450,000.00	0.00%
4302100 · Property Rental	0.00	1,500.00	(1,500.00)	(100.0%)	6,000.00	0.00%
4419100 · Homeowner's Property Tax Relief	0.00	0.00	0.00	0.0%	42,825.00	0.00%
4813000 · Misc. Income						
4813800 · Miscellaneous Income - Other	0.00	100.00	(100.00)	(100.0%)	500.00	0.00%
Total 4813000 · Misc. Income	0.00	100.00	(100.00)	(100.0%)	500.00	0.00%
4980220 · Property Taxes - Excess ERAF	0.00	0.00	0.00	0.0%	49,000.00	0.00%
Total Income	57,258.44	25,505.00	31,753.44	124.5%	13,186,349.00	0.43%
Gross Profit	57,258.44	25,505.00	31,753.44	124.5%	13,186,349.00	0.43%
Expense						
5108400 · Perm. Employees - Special Dist						
5108401 · Employee - General Manager	25,887.48	33,000.00	(7,112.52)	21.55%	132,000.00	19.61%
5108402 · Employee - Emerg. Serv. Manager	9,987.50	22,915.00	(12,927.50)	56.42%	110,000.00	9.08%
5108403 · Employee - Clerk	1,050.00	13,540.00	(12,490.00)	92.25%	65,000.00	1.62%
5108404 · General Analyst	0.00	13,540.00	(13,540.00)	100.0%	65,000.00	0.00%
5108405 · Technical Analyst	0.00	13,540.00	(13,540.00)	100.0%	65,000.00	0.00%
5108406 · Operations Manager	0.00	22,915.00	(22,915.00)	100.0%	110,000.00	0.00%
Total 5108400 · Perm. Employees - Special Dist	36,924.98	119,450.00	(82,525.02)	69.09%	547,000.00	6.75%
5110500 · Medicare Tax - Employer Share	535.40	1,732.00	(1,196.60)	69.09%	8,000.00	6.69%
5113020 · FICA - Special Dist	2,289.34	7,407.00	(5,117.66)	69.09%	34,000.00	6.73%
5113040 · Unemployment - Special Dist	0.00	850.00	(850.00)	100.0%	2,600.00	0.00%
5113050 · Workers Comp - Special Dist.	1,590.50	3,999.00	(2,408.50)	60.23%	16,000.00	9.94%
5220100 · Insurance	7,079.00	5,000.00	2,079.00	(41.58%)	5,000.00	141.58%
5225500 · Commissioners Fee	0.00	0.00	0.00	0.0%	16,000.00	0.00%
5235110 · Maint. - Structure & Grounds	1,185.00	1,500.00	(315.00)	21.0%	8,000.00	14.81%
5250100 · Office Expense	1,334.24	500.00	834.24	(166.85%)	10,000.00	13.34%
5255100 · Professional & Specialized Serv						
5255101 · Annual Audit-Charter	5,000.00	0.00	5,000.00	(100.0%)	21,000.00	23.81%
5255102 · Accounting Services	6,600.00	6,600.00	0.00	0.0%	39,600.00	16.67%
5255103 · Outside Legal Services	34,670.25	50,000.00	(15,329.75)	30.66%	300,000.00	11.56%
5255104 · Outside Professional Services	2,302.70	17,500.00	(15,197.30)	86.84%	50,000.00	4.61%
5255105 · Prof. & Spec. Serv. Contingency	0.00	20,000.00	(20,000.00)	100.0%	100,000.00	0.00%
Total 5255100 · Professional & Specialized Serv	48,572.95	94,100.00	(45,527.05)	48.38%	510,600.00	9.51%

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit Loss Budget vs. Actual Year-to-Date
 July through September 2020

	Jul - Sep 20	Budget	\$ Over/(Under) Budget	Fav/(Unfav) Variance	FY21 Budget	YTD % to FY21 Budget
5255500 · Contract Services						
5255501 · Santa Clara Co. Fire Dept.	1,252,659.00	1,252,170.00	489.00	(0.04%)	5,135,862.00	24.39%
5255502 · Battalion 74 Services	303,468.00	303,351.00	117.00	(0.04%)	1,244,220.00	24.39%
5255503 · SCCFD Supplies, Maint, Reimb.	348.00	1,575.00	(1,227.00)	77.9%	15,000.00	2.32%
5255504 · Extra Fire Season Patrol	59,213.00	10,000.00	49,213.00	(492.13%)	100,000.00	59.21%
5255505 · Type 3 Fire Engine Rental	30,655.00	3,000.00	27,655.00	(921.83%)	30,000.00	102.18%
5255506 · SCCFD Apparatus Enhancements	0.00	375,000.00	(375,000.00)	100.0%	375,000.00	0.00%
5255507 · Contract Services Contingency	0.00	11,250.00	(11,250.00)	100.0%	45,000.00	0.00%
Total 5255500 · Contract Services	1,646,343.00	1,956,346.00	(310,003.00)	15.85%	6,945,082.00	23.71%
5257130 · Contract Services (Consultants)						
5257131 · Independent Contractors	11,437.50	12,500.00	(1,062.50)	8.5%	75,000.00	15.25%
5257132 · Cont. Serv. (Cons.) Contingency	0.00	4,000.00	(4,000.00)	100.0%	25,000.00	0.00%
Total 5257130 · Contract Services (Consultants)	11,437.50	16,500.00	(5,062.50)	30.68%	100,000.00	11.44%
5258200 · Professional Services-Internal	48,384.78	0.00	48,384.78	(100.0%)	200,231.00	24.16%
5259200 · Property Tax Admin Fee	0.00	0.00	0.00	0.0%	114,000.00	0.00%
5260100 · Publications and Legal Notices	688.13	700.00	(11.87)	1.7%	10,000.00	6.88%
5282200 · Projects and Programs						
5282201 · Chipping Program	19,331.19	80,000.00	(60,668.81)	75.84%	500,000.00	3.87%
5282202 · Yard Waste Program	0.00	0.00	0.00	0.0%	45,000.00	0.00%
5282203 · Brush Goat Program	0.00	0.00	0.00	0.0%	25,000.00	0.00%
5282204 · Emergency/CERT/ARK Supplies	1,658.97	5,500.00	(3,841.03)	69.84%	25,000.00	6.64%
5282205 · Hydrant Repair and Maintenance	8,084.27	5,000.00	3,084.27	(61.69%)	40,000.00	20.21%
5282206 · Emergency Access Roads	0.00	5,000.00	(5,000.00)	100.0%	20,000.00	0.00%
5282207 · Hazardous Fuel Reduction	40.63	325,000.00	(324,959.37)	99.99%	2,000,000.00	0.00%
5282208 · Fire Service Water Flow Impr.	0.00	400,000.00	(400,000.00)	100.0%	1,800,000.00	0.00%
5282209 · Home Ignition Zone (HIZ)	0.00	75,000.00	(75,000.00)	100.0%	200,000.00	0.00%
5282210 · Neighborhood Grant Program	0.00	5,000.00	(5,000.00)	100.0%	15,000.00	0.00%
5282211 · Projects & Programs Oversight	0.00	25,000.00	(25,000.00)	100.0%	150,000.00	0.00%
5282212 · Project & Programs Contingency	0.00	50,000.00	(50,000.00)	100.0%	275,000.00	0.00%
Total 5282200 · Projects and Programs	29,115.06	975,500.00	(946,384.94)	97.02%	5,095,000.00	0.57%
5340000 · Self Ins. (Wrk. Comp Los Altos)	5,967.91	0.00	5,967.91	(100.0%)	5,000.00	119.36%
5350100 · Misc. / Operations Contingency	0.00	10,000.00	(10,000.00)	100.0%	55,000.00	0.00%
Total Expense	1,841,447.79	3,193,584.00	(1,352,136.21)	42.34%	13,681,513.00	13.46%
Net Income	(1,784,189.35)	(3,168,079.00)	1,383,889.65	43.68%	(495,164.00)	360.32%

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit & Loss Prior Year Comparison
September 2020

	Sep 20	Sep 19	\$ Change	% Change
Income				
4006100 · Property Taxes-SB 813	27,449.78	10,427.09	17,022.69	163.3%
Total Income	27,449.78	10,427.09	17,022.69	163.3%
Gross Profit	27,449.78	10,427.09	17,022.69	163.3%
Expense				
5108400 · Perm. Employees - Special Dist				
5108401 · Employee - General Manager	8,629.16	7,916.66	712.50	9.0%
5108402 · Employee - Emerg. Serv. Manager	9,987.50	7,565.00	2,422.50	32.0%
Total 5108400 · Perm. Employees - Special Dist	18,616.66	15,481.66	3,135.00	20.3%
5110500 · Medicare Tax - Employer Share	269.93	224.49	45.44	20.2%
5113020 · FICA - Special Dist	1,154.24	959.88	194.36	20.3%
5113040 · Unemployment - Special Dist	0.00	287.02	-287.02	-100.0%
5235110 · Maint. - Structure & Grounds	395.00	0.00	395.00	100.0%
5250100 · Office Expense	226.64	0.00	226.64	100.0%
5255100 · Professional & Specialized Serv				
5255102 · Accounting Services	3,300.00	3,300.00	0.00	0.0%
5255103 · Outside Legal Services	17,752.00	20,024.00	-2,272.00	-11.4%
5255104 · Outside Professional Services	1,276.50	3,634.00	-2,357.50	-64.9%
Total 5255100 · Professional & Specialized Serv	22,328.50	26,958.00	-4,629.50	-17.2%
5255500 · Contract Services				
5255501 · Santa Clara Co. Fire Dept.	417,553.00	399,799.00	17,754.00	4.4%
5255502 · Battalion 74 Services	101,156.00	96,855.00	4,301.00	4.4%
5255503 · SCCFD Supplies, Maint, Reimb.	0.00	159.00	-159.00	-100.0%
5255504 · Extra Fire Season Patrol	0.00	8,506.00	-8,506.00	-100.0%
5255505 · Type 3 Fire Engine Rental	0.00	2,448.00	-2,448.00	-100.0%
Total 5255500 · Contract Services	518,709.00	507,767.00	10,942.00	2.2%
5257130 · Contract Services (Consultants)				
5257131 · Independent Contractors	6,288.75	0.00	6,288.75	100.0%
5257134 · Clerk	0.00	3,142.50	-3,142.50	-100.0%
5257135 · Fire Consultant	0.00	4,000.00	-4,000.00	-100.0%
Total 5257130 · Contract Services (Consultants)	6,288.75	7,142.50	-853.75	-12.0%
5258200 · Professional Services-Internal	48,384.78	0.00	48,384.78	100.0%
5260100 · Publications and Legal Notices	560.00	461.00	99.00	21.5%

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Profit & Loss Prior Year Comparison
September 2020

	Sep 20	Sep 19	\$ Change	% Change
5282200 · Projects and Programs				
5282201 · Chipping Program	15,047.72	1,238.49	13,809.23	1,115.0%
5282204 · Emergency/CERT/ARK Supplies	1,139.65	0.00	1,139.65	100.0%
5282205 · Hydrant Repair and Maintenance	3,864.27	4,987.50	-1,123.23	-22.5%
5282207 · Hazardous Fuel Reduction	40.63	3,190.00	-3,149.37	-98.7%
Total 5282200 · Projects and Programs	20,092.27	9,415.99	10,676.28	113.4%
5340000 · Self Ins. (Wrk. Comp Los Altos)	5,967.91	0.00	5,967.91	100.0%
Total Expense	642,993.68	568,697.54	74,296.14	13.1%
Net Income	-615,543.90	-558,270.45	-57,273.45	-10.3%

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

September 2020

Type	Date	Name	Memo	Amount
4006100 · Property Taxes-SB 813				
Deposit	09/24/2020	County of Santa Clara - Property Taxes	8/20 1% Supple	27,449.78
Total 4006100 · Property Taxes-SB 813				<u>27,449.78</u>
TOTAL				<u><u>27,449.78</u></u>

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Expenses - Transaction Detail By Account
September 2020

Date	Name	Memo	Amount
5108400 · Perm. Employees - Special Dist			
5108401 · Employee - General Manager			
09/14/2020	Logan, J - Employee	Payroll 9/1/20-9/14/20	4,314.58
09/30/2020	Logan, J - Employee	Payroll 9/15/20-9/30/20	4,314.58
Total 5108401 · Employee - General Manager			8,629.16
5108402 · Employee - Emerg. Serv. Manager			
09/23/2020	Gluhan, Denise - Employee	Payroll 7/16/20-7/31/20	2,932.50
09/23/2020	Gluhan, Denise - Employee	Payroll 8/1/20-8/15/20	3,357.50
09/23/2020	Gluhan, Denise - Employee	Payroll 8/16/20-8/31/20	3,697.50
Total 5108402 · Employee - Emerg. Serv. Manager			9,987.50
Total 5108400 · Perm. Employees - Special Dist			18,616.66
5110500 · Medicare Tax - Employer Share			
09/14/2020	IRS	Logan Payroll Taxes - 9/1/20-9/14/20	62.56
09/23/2020	IRS	Gluhan Payroll Taxes - 7/16/20-7/31/20	42.52
09/23/2020	IRS	Gluhan Payroll Taxes - 8/1/20-8/15/20	48.68
09/23/2020	IRS	Gluhan Payroll Taxes - 8/16/20-8/31/20	53.61
09/30/2020	IRS	Logan Payroll Taxes - 9/15/20-9/30/20	62.56
Total 5110500 · Medicare Tax - Employer Share			269.93
5113020 · FICA - Special Dist			
09/14/2020	IRS	Logan Payroll Taxes - 9/1/20-9/14/20	267.50
09/23/2020	IRS	Gluhan Payroll Taxes - 7/16/20-7/31/20	181.82
09/23/2020	IRS	Gluhan Payroll Taxes - 8/1/20-8/15/20	208.17
09/23/2020	IRS	Gluhan Payroll Taxes - 8/16/20-8/31/20	229.25
09/30/2020	IRS	Logan Payroll Taxes - 9/15/20-9/30/20	267.50
Total 5113020 · FICA - Special Dist			1,154.24
5235110 · Maint. - Structure & Grounds			
09/25/2020	Crystal Springs Landscaping Co.	Station Landscaping Sept 2020	395.00
Total 5235110 · Maint. - Structure & Grounds			395.00
5250100 · Office Expense			
09/08/2020	AT&T	Telephone and Voicemail 8/22/20-9/21/20	1.64
09/14/2020	Logan, J - Employee	Payroll 9/1/20-9/14/20	62.50
09/25/2020	Spreen, Roger	Reimbursement Microsoft Office	100.00
09/30/2020	Logan, J - Employee	Payroll 9/15/20-9/30/20	62.50
Total 5250100 · Office Expense			226.64
5255100 · Professional & Specialized Serv			
5255102 · Accounting Services			
09/08/2020	Vargas Company	Financial Services Aug 2020	3,300.00
Total 5255102 · Accounting Services			3,300.00
5255103 · Outside Legal Services			
09/25/2020	Jorgenson, Siegel, McClure & Flegel	Legal Fees Aug 2020	17,752.00
Total 5255103 · Outside Legal Services			17,752.00
5255104 · Outside Professional Services			
09/08/2020	Freyer & Laureta Inc	Professional Engineering Services	542.50
09/10/2020	Paychex	Aug Payroll Processing	134.00
09/30/2020	Jackson Ricketts Drones	Hydrant Video Shoot	600.00
Total 5255104 · Outside Professional Services			1,276.50
Total 5255100 · Professional & Specialized Serv			22,328.50

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Expenses - Transaction Detail By Account
September 2020

Date	Name	Memo	Amount
5255500 · Contract Services			
5255501 · Santa Clara Co. Fire Dept.			
09/30/2020	Santa Clara County Central Fire Protectio	Fire Protection Services Sept. 2020 (Not Final)	417,553.00
Total 5255501 · Santa Clara Co. Fire Dept.			417,553.00
5255502 · Battalion 74 Services			
09/30/2020	Santa Clara County Central Fire Protectio	Fire Protection Services Sept. 2020 (Not Final)	108,381.00
09/30/2020	Santa Clara County Central Fire Protectio	Fire Protection Services Sept. 2020 (Not Final)	(7,225.00)
Total 5255502 · Battalion 74 Services			101,156.00
Total 5255500 · Contract Services			518,709.00
5257130 · Contract Services (Consultants)			
5257131 · Independent Contractors			
09/08/2020	Bebee, Victoria	Ind. Contractor Services 78/1/20-8/15/20	1,181.25
09/08/2020	Henricks, Sarah	Ind. Contractor Services 8/1/20-8/15/20	2,145.00
09/08/2020	Henricks, Sarah	Ind. Contractor Services 8/16/20-8/31/20	2,310.00
09/25/2020	Bebee, Victoria	Ind. Contractor Services 8/16/20-8/31/20	652.50
Total 5257131 · Independent Contractors			6,288.75
Total 5257130 · Contract Services (Consultants)			6,288.75
5258200 · Professional Services-Internal			
09/24/2020	County of Santa Clara	FY21 Qtr 1 Cost Allocation Billing	48,384.78
Total 5258200 · Professional Services-Internal			48,384.78
5260100 · Publications and Legal Notices			
09/08/2020	Los Altos Town Crier	Town Crier Living In Ad	560.00
Total 5260100 · Publications and Legal Notices			560.00
5282200 · Projects and Programs			
5282201 · Chipping Program			
09/08/2020	AID Mailing & Fulfillment	Brush Chipping Notice Area 4 & Postage on a...	2,056.85
09/08/2020	AID Mailing & Fulfillment	Brush Chipping Notice Area 4 & Postage on a...	422.13
09/25/2020	Santa Clara FireSafe Council, Inc.	Chipping Program July 2020	12,568.74
Total 5282201 · Chipping Program			15,047.72
5282204 · Emergency/CERT/ARK Supplies			
09/08/2020	Bebee, Victoria	Reimbursement Emergency Supplies	106.39
09/25/2020	Bebee, Victoria	Reimbursement CERT Binders	325.95
09/25/2020	Bebee, Victoria	Reimbursement ARK Supplies	707.31
Total 5282204 · Emergency/CERT/ARK Supplies			1,139.65
5282205 · Hydrant Repair and Maintenance			
09/02/2020	Freyer & Laureta Inc	La Paloma Hydrant Engineering	530.00
09/08/2020	Freyer & Laureta Inc	Zappettini Ct Hydrant Engineering	610.00
09/08/2020	Freyer & Laureta Inc	Horseshoe Lane Hydrant Engineering	1,615.00
09/08/2020	Freyer & Laureta Inc	Hydrant Standard Detail Review	955.00
09/08/2020	Freyer & Laureta Inc	Contractor RFP Management	2,695.00
09/08/2020	Freyer & Laureta Inc	PHWD Project Review	460.00
09/08/2020	Freyer & Laureta Inc	Town Repavement Project Review	920.00
09/09/2020	State Farm Insurance Claim Payment	Insurance Reimbursement	(3,920.73)
Total 5282205 · Hydrant Repair and Maintenance			3,864.27

LOS ALTOS HILLS COUNTY FIRE DISTRICT
Expenses - Transaction Detail By Account
September 2020

Date	Name	Memo	Amount
5282207 · Hazardous Fuel Reduction			
09/25/2020	Santa Clara FireSafe Council, Inc.	HFR Contract July 2020	40.63
Total 5282207 · Hazardous Fuel Reduction			40.63
Total 5282200 · Projects and Programs			20,092.27
5340000 · Self Ins. (Wrk. Comp Los Altos)			
09/08/2020	City of Los Altos	Worker's Comp July-Dec 2019	4,805.92
09/25/2020	City of Los Altos	Worker's Comp Jan-Jun 2020	1,161.99
Total 5340000 · Self Ins. (Wrk. Comp Los Altos)			5,967.91
TOTAL			642,993.68

LOS ALTOS HILLS COUNTY FIRE DISTRICT

Expenses by Vendor Summary

September 2020

	<u>Sep 20</u>	<u>Jul - Sep 20</u>
AID Mailing & Fulfillment	2,478.98	6,262.45
AT&T	1.64	263.84
Bebee, Victoria	2,973.40	4,368.40
City of Los Altos	5,967.91	5,967.91
County of Santa Clara	48,384.78	48,384.78
Crystal Springs Landscaping Co.	395.00	1,185.00
DACO Construction		4,220.00
Eide Bailly		5,000.00
European Rolling Shutters		510.00
FAIRA Insurance		7,079.00
Freyer & Laureta Inc	8,327.50	8,327.50
Gluhan, Denise - Employee	9,987.50	9,987.50
Henricks, Sarah	4,455.00	8,218.07
IRS	1,424.17	2,824.74
Jackson Ricketts Drones	600.00	600.00
Jorgenson, Siegel, McClure & Flegel	17,752.00	34,670.25
KornDev		932.20
Logan, J - Employee	8,754.16	26,262.48
Los Altos Town Crier	560.00	688.13
Paychex	134.00	228.00
Petty Cash Custodian		1,095.40
Santa Clara County Central Fire Protectio	518,709.00	1,646,343.00
Santa Clara FireSafe Council, Inc.	12,609.37	12,609.37
Spreen, Roger	100.00	100.00
State Compensation Insurance Fund		1,590.50
State Farm Insurance Claim Payment	(3,920.73)	(3,920.73)
Vargas Company	3,300.00	6,600.00
Vargas, Corinne - Employee		1,050.00
TOTAL	<u>642,993.68</u>	<u>1,841,447.79</u>