

# PLACER HILLS FIRE PROTECTION DISTRICT



## FINANCIAL REPORT FISCAL YEAR 2017-2018

August 18, 2017  
11.5% FY ELAPSED  
(3 of 26 Pay Periods elapsed)

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Total Expenses July 26, 2017 to August 18, 2017  
\$195,760.47

**Placer Hills Fire District**  
**Profit & Loss Budget vs. Actual**  
As of Aug 18, 2017 2017 11.5% FY elapsed

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Revenue</b>				
5460 Capital Expenditures	0.00	35,000.00	-35,000.00	0.0%
5520 Capital Equipment Reserves	0.00	25,000.00	-25,000.00	0.0%
<b>Taxes</b>				
6100 Current Secured Taxes	0.00	1,045,450.00	-1,045,450.00	0.0%
6107 Unitary Non-Unitary	0.00	18,000.00	-18,000.00	0.0%
6111 Current Unsecured Taxes	0.00	26,000.00	-26,000.00	0.0%
6132 6140 6160 Other Taxes	0.00	1,000.00	-1,000.00	0.0%
6171 Supplemental Taxes	0.00	20,000.00	-20,000.00	0.0%
<b>Total Taxes</b>	<b>0.00</b>	<b>1,110,450.00</b>	<b>-1,110,450.00</b>	<b>0.0%</b>
<b>Interest</b>				
6950 Interest	0.00	4,500.00	-4,500.00	0.0%
<b>Total Interest</b>	<b>0.00</b>	<b>4,500.00</b>	<b>-4,500.00</b>	<b>0.0%</b>
<b>Intergovernmental Revenue</b>				
7205 Homeowners Tax Reduction	0.00	8,500.00	-8,500.00	0.0%
<b>Total Intergovernmental Revenue</b>	<b>0.00</b>	<b>8,500.00</b>	<b>-8,500.00</b>	<b>0.0%</b>
<b>Charges for Services</b>				
8105 Benefit Assessment	0.00	563,634.00	-563,634.00	0.0%
8193 Strike Teams	0.00	100,000.00	-100,000.00	0.0%
<b>Total Charges for Services</b>	<b>0.00</b>	<b>663,634.00</b>	<b>-663,634.00</b>	<b>0.0%</b>
<b>Grants</b>				
8764 Miscellaneous Revenues	433.52	165,000.00	-164,566.48	0.26%
<b>Total Revenue</b>	<b>433.52</b>	<b>2,062,084.00</b>	<b>-2,061,650.48</b>	<b>0.00</b>
<b>Total Income</b>	<b>433.52</b>	<b>2,062,084.00</b>	<b>-2,061,650.48</b>	<b>0.02%</b>
<b>Gross Profit</b>	<b>433.52</b>	<b>2,062,084.00</b>	<b>-2,061,650.48</b>	<b>0.02%</b>
<b>Expense</b>				
Future Capital Expenses	0.00	160,000.00	-160,000.00	0.0%
Future Equipment replacement	0.00	45,000.00	-45,000.00	0.0%
Bank Service Charges	31.30	400.00	-368.70	7.83%
Conferences & Education	0.00	5,000.00	-5,000.00	0.0%
Dues and Subscriptions	0.00	1,000.00	-1,000.00	0.0%
Fire Prevention	0.00	600.00	-600.00	0.0%
Gas, Diesel and Oil	2,777.93	30,000.00	-27,222.07	9.26%
<b>Insurance</b>				
Disability Insurance	34,839.00	70,000.00	-35,161.00	49.77%
Liability Insurance	7,548.00	10,000.00	-2,452.00	75.48%
<b>Total Insurance</b>	<b>42,387.00</b>	<b>80,000.00</b>	<b>-37,613.00</b>	<b>52.98%</b>
<b>Lease Payments</b>				
St. 3 lease	0.00	705.00	-705.00	0.0%

**Placer Hills Fire District**  
**Profit & Loss Budget vs. Actual**  
As of Aug 18, 2017 2017 11.5% FY elapsed

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Copier	954.32	5,000.00	-4,045.68	19.09%
Principal	68,230.11			
<b>Total Lease Payments</b>	<b>69,184.43</b>	<b>5,705.00</b>	<b>63,479.43</b>	<b>1,212.7%</b>
Legal Fees	99.10	15,000.00	-14,900.90	0.66%
Medical Supplies	0.00	17,500.00	-17,500.00	0.0%
Miscellaneous	94.18	9,000.00	-8,905.82	1.05%
Office Supplies	198.00	4,500.00	-4,302.00	4.4%
Intern Stipend	150.00	10,000.00	-9,850.00	1.5%
<b>Payroll Expenses</b>				
<b>Benefits</b>				
CalPERS retirement	79,821.64	160,000.00	-80,178.36	49.89%
Health/Dental/Life benefits	9,513.25	133,000.00	-123,486.75	7.15%
457 Deferred Compensation	1,117.04	20,100.00	-18,982.96	5.56%
<b>Total Benefits</b>	<b>90,451.93</b>	<b>313,100.00</b>	<b>-222,648.07</b>	<b>28.89%</b>
<b>Wages</b>				
Administration	23,529.39	200,000.00	-176,470.61	11.77%
Full-time permanent	29,983.87	287,000.00	-257,016.13	10.45%
Apprentices	25,108.46	350,000.00	-324,891.54	7.17%
Part-time	2,741.83	30,000.00	-27,258.17	9.14%
Overtime	37,385.64	200,000.00	-162,614.36	18.69%
Out of Class	2,245.75	21,000.00	-18,754.25	10.69%
Strike Teams	33,603.20	95,000.00	-61,396.80	35.37%
Mechanic	2,297.07	25,000.00	-22,702.93	9.19%
Paid Sick Leave	0.00	1,000.00	-1,000.00	0.0%
<b>Total Wages</b>	<b>156,895.21</b>	<b>1,209,000.00</b>	<b>-1,052,104.79</b>	<b>12.98%</b>
Payroll Taxes	2,316.45	20,000.00	-17,683.55	11.58%
Disability Payments	6,061.10	40,000.00	-33,938.90	15.15%
Unemployment Insurance	0.00	500.00	-500.00	0.0%
<b>Total Payroll Expenses</b>	<b>255,724.69</b>	<b>1,582,600.00</b>	<b>-1,326,875.31</b>	<b>16.16%</b>
<b>Planned Expenditure</b>				
Equipment replacement	0.00	25,000.00	-25,000.00	0.0%
<b>Grant Expenditures</b>				
EMS Improvement Fund	0.00	40,000.00	-40,000.00	0.0%
CDF	956.75	20,000.00	-19,043.25	4.78%
<b>Total Grant Expenditures</b>	<b>956.75</b>	<b>60,000.00</b>	<b>-59,043.25</b>	<b>1.6%</b>
Expendable purchases	878.14	10,000.00	-9,121.86	8.78%
Safety Equipment	0.00	10,000.00	-10,000.00	0.0%
<b>Planned Assets</b>				
Apparatus	0.00	35,000.00	-35,000.00	0.0%
<b>Total Planned Assets</b>	<b>0.00</b>	<b>35,000.00</b>	<b>-35,000.00</b>	<b>0.0%</b>
<b>Total Planned Expenditure</b>	<b>1,834.89</b>	<b>140,000.00</b>	<b>-138,165.11</b>	<b>1.31%</b>
Professional Fees	3,231.72	12,000.00	-8,768.28	26.93%

**Placer Hills Fire District**  
**Profit & Loss Budget vs. Actual**  
As of Aug 18, 2017 2017 11.5% FY elapsed

	<b>Jul '17 - Jun 18</b>	<b>Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Repairs and Maintenance</b>				
<b>Building Repairs</b>	1,047.45	20,000.00	-18,952.55	5.24%
<b>Equipment Repairs</b>				
<b>Equipment Maintenance</b>	260.54	10,000.00	-9,739.46	2.61%
<b>Apparatus Maintenance</b>				
2004 Ford F150 pick up	228.26			
2015 HME Brush	67.50			
2004 HME Reserve	980.91			
2007 HME Type 1	468.56			
1999 International Brush	174.71			
2004 International WT	67.50			
2016 KME Type 1	67.50			
<b>Apparatus Maintenance - Other</b>	189.70	45,000.00	-44,810.30	0.42%
<b>Total Apparatus Maintenance</b>	2,244.64	45,000.00	-42,755.36	4.99%
<b>Equipment Repairs - Other</b>	8.07			
<b>Total Equipment Repairs</b>	2,513.25	55,000.00	-52,486.75	4.57%
<b>Total Repairs and Maintenance</b>	3,560.70	75,000.00	-71,439.30	4.75%
<b>Station Supplies &amp; Tools</b>	382.59	5,000.00	-4,617.41	7.65%
<b>Strike Team Expenses</b>	674.36	5,000.00	-4,325.64	13.49%
<b>Tax Collections</b>	0.00	28,000.00	-28,000.00	0.0%
<b>Uniform Costs</b>	999.24	14,000.00	-13,000.76	7.14%
<b>Utilities</b>	3,624.74	40,000.00	-36,375.26	9.06%
<b>Volunteer Awards</b>	0.00	1,200.00	-1,200.00	0.0%
<b>Total Expense</b>	384,954.87	2,286,505.00	-1,901,550.13	16.84%
<b>Net Ordinary Income</b>	-384,521.35	-224,421.00	-160,100.35	171.34%
<b>Net Income</b>	<b>-384,521.35</b>	<b>-224,421.00</b>	<b>-160,100.35</b>	<b>171.34%</b>

**Placer Hills Fire District**  
**US BANK CHECKING ACCOUNT**  
As of August 18, 2017

Type	Date	Num	Name	Amount	Balance
<b>Checking US Bank</b>					55,519.01
Liability Check	07/26/2017	11461	AFLAC	-709.67	54,809.34
Liability Check	07/26/2017	11462	Cal PERS	-8,683.87	46,125.47
Liability Check	07/27/2017	11463	PERS	-5,798.74	40,326.73
Liability Check	07/27/2017	11464	Cal PERS 457 Plan	-1,117.04	39,209.69
Liability Check	07/27/2017	11465	UnitedHealthcare Insurance Co...	-53.88	39,155.81
Deposit	07/27/2017			200,000.00	239,155.81
Liability Check	07/31/2017	11466	PERS	-70,056.00	169,099.81
General Journal	07/31/2017	2017-...		-32.60	169,067.21
General Journal	07/31/2017	2017-...		-30.35	169,036.86
General Journal	07/31/2017	2017-...		-32.70	169,004.16
General Journal	07/31/2017	2017-...		-24.57	168,979.59
General Journal	07/31/2017	2017-...		-31.46	168,948.13
Liability Check	07/31/2017	11479	Principal Life	-1,690.95	167,257.18
Check	07/31/2017			-31.30	167,225.88
Bill Pmt -Check	08/02/2017	3926	Advantage Gear, Inc	-282.98	166,942.90
Bill Pmt -Check	08/02/2017	3927	AT&T	-38.36	166,904.54
Bill Pmt -Check	08/02/2017	3928	Chevron USA	-700.82	166,203.72
Bill Pmt -Check	08/02/2017	3929	Cody Sutherland	-79.35	166,124.37
Bill Pmt -Check	08/02/2017	3930	FAIRA	-7,548.00	158,576.37
Bill Pmt -Check	08/02/2017	3931	Frontier Communications	-106.33	158,470.04
Bill Pmt -Check	08/02/2017	3932	Hi-Tech Service Inc.	-401.06	158,068.98
Bill Pmt -Check	08/02/2017	3933	Hills Flat Lumber Company	-27.85	158,041.13
Bill Pmt -Check	08/02/2017	3934	John Lippold	-82.26	157,958.87
Bill Pmt -Check	08/02/2017	3935	L. N. Curtis & Sons	-267.05	157,691.82
Bill Pmt -Check	08/02/2017	3936	Lehr	-191.05	157,500.77
Bill Pmt -Check	08/02/2017	3937	Meadow Vista Water District	-75.45	157,425.32
Bill Pmt -Check	08/02/2017	3938	N. C. S. D. I. A.	-34,839.00	122,586.32
Bill Pmt -Check	08/02/2017	3939	Placer County Sheriff	-1,617.00	120,969.32
Bill Pmt -Check	08/02/2017	3940	Platt Mechanical/Aire Serv	-565.25	120,404.07
Bill Pmt -Check	08/02/2017	3941	US Bank	-1,306.53	119,097.54
Bill Pmt -Check	08/02/2017	3942	US Bank Equipment Finance	-294.57	118,802.97
Bill Pmt -Check	08/02/2017	3943	Gillian M Lofrano	-122.24	118,680.73
Bill Pmt -Check	08/02/2017	3944	CitiBusiness Card	-644.09	118,036.64
Bill Pmt -Check	08/02/2017	3945	Riebes Auto Parts	-380.06	117,656.58
Bill Pmt -Check	08/03/2017	3946	North State Grocery, Inc.	-72.10	117,584.48
Bill Pmt -Check	08/03/2017	3947	Shell	-285.30	117,299.18
Liability Check	08/04/2017	3948	Nevada Cnty Professional FFs ...	-300.00	116,999.18
Paycheck	08/07/2017	11467	Armstrong, Jeffrey S.	-559.74	116,439.44
Paycheck	08/07/2017	11468	Clark, Tess M	-2,450.54	113,988.90
Paycheck	08/07/2017	11469	Craig, Kelley L	-2,448.81	111,540.09
Paycheck	08/07/2017	11470	Froggatt, Anthony D	-3,262.94	108,277.15
Paycheck	08/07/2017	3949	Gregory, Tag A	-181.24	108,095.91
Paycheck	08/07/2017	11472	Kushen, Kirk S	-2,916.80	105,179.11
Paycheck	08/07/2017	11473	Lee, James M	-2,751.24	102,427.87
Paycheck	08/07/2017	11474	Lippold, John T	-4,321.29	98,106.58
Paycheck	08/07/2017	11475	Lofrano, Gillian M.	-2,245.32	95,861.26
Paycheck	08/07/2017	11476	McCarthy, Matthew P	-3,176.43	92,684.83
Paycheck	08/07/2017	11477	Nelson, Patrick S	-3,191.41	89,493.42
Paycheck	08/07/2017	3950	Rincon, Charles F	-174.28	89,319.14
Paycheck	08/07/2017	11480	Sutherland, Cody M	-2,853.00	86,466.14
Paycheck	08/07/2017	11481	Wood, Justin C	-1,968.60	84,497.54
Paycheck	08/07/2017	11482	Wright-Palombi, Dominick M	-2,807.99	81,689.55
Paycheck	08/07/2017	11478	Reed, Austin C	-2,397.48	79,292.07
Liability Check	08/08/2017	11483	EDD	-3,692.37	75,599.70
Liability Check	08/08/2017	11484	EFTPS	-10,378.10	65,221.60
Liability Check	08/09/2017	11485	PERS	-5,463.06	59,758.54
<b>Total Checking US Bank</b>				<b>4,239.53</b>	<b>59,758.54</b>
<b>TOTAL</b>				<b>4,239.53</b>	<b>59,758.54</b>

**Placer Hills Fire District  
Placer County Deposits  
July 26 through August 18, 2017**

Date	Memo	Amount
<b>Revenue</b>		
<b>8764 Miscellaneous Revenues</b>		
08/08/2017	Principal Dividend	59.80
08/08/2017	US Bank refund	373.72
Total 8764 Miscellaneous Revenues		433.52
<b>Fire Mitigation Funds</b>		
<b>8263 Development Funds</b>		
08/08/2017	17-02390	1,635.00
08/08/2017	17-02113	5,046.78
08/08/2017	17-02991	783.36
Total 8263 Development Funds		7,465.14
Total Fire Mitigation Funds		7,465.14
Total Revenue		7,898.66
<b>TOTAL</b>		<b>7,898.66</b>

**Placer Hills Fire District**  
**Transaction List by Vendor**  
 July 26 through August 18, 2017

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>
<b>Advantage Gear, Inc</b>				
08/02/2017	120067		Uniform Costs	-167.20
08/02/2017	119925		Uniform Costs	-115.78
08/02/2017	3926		Accounts Payable	-282.98
<b>AFLAC</b>				
07/26/2017	11461	G9H01	-SPLIT-	-709.67
<b>AT&amp;T</b>				
08/02/2017	7/25/2017		Utilities	-38.36
08/02/2017	3927		Accounts Payable	-38.36
<b>Cal PERS</b>				
07/26/2017	11462	4447709248	-SPLIT-	-8,683.87
<b>Cal PERS 457 Plan</b>				
07/27/2017	11464	4447709248	Payroll Liabilities	-1,117.04
<b>Chevron USA</b>				
08/02/2017	7/21/2017		Gas, Diesel and Oil	-700.82
08/02/2017	3928		Accounts Payable	-700.82
<b>CitiBusiness Card</b>				
08/02/2017	7/25/2017		-SPLIT-	-644.09
08/02/2017	3944		Accounts Payable	-644.09
<b>Cody Sutherland</b>				
08/02/2017	8/2/2017		Building Repairs	-79.35
08/02/2017	3929		Accounts Payable	-79.35
<b>EDD</b>				
08/08/2017	11483	925-0355-6	-SPLIT-	-3,692.37
<b>EFTPS</b>				
08/08/2017	11484	68-0099514	-SPLIT-	-10,378.10
<b>FAIRA</b>				
08/02/2017	2017-74		Liability Insurance	-7,548.00
08/02/2017	3930		Accounts Payable	-7,548.00
<b>Frontier Communications</b>				
08/02/2017	7/16/2017		Utilities	-106.33
08/02/2017	3931		Accounts Payable	-106.33
<b>Gillian M Lofrano</b>				
08/02/2017	8/2/2017		Station Supplies &...	-122.24
08/02/2017	3943		Accounts Payable	-122.24
<b>Hi-Tech Service Inc.</b>				
08/02/2017	157987		2007 HME Type 1	-401.06
08/02/2017	3932		Accounts Payable	-401.06
<b>Hills Flat Lumber Company</b>				
08/02/2017	7/25/2017		-SPLIT-	-27.85
08/02/2017	3933		Accounts Payable	-27.85
<b>John Lippold</b>				
08/02/2017	8/2/2017		Strike Team Expe...	-82.26
08/02/2017	3934		Accounts Payable	-82.26
<b>L. N. Curtis &amp; Sons</b>				
08/02/2017	114523		Uniform Costs	-267.05
08/02/2017	3935		Accounts Payable	-267.05
<b>Lehr</b>				
08/02/2017	137367		2004 HME Reserve	-191.05
08/02/2017	3936		Accounts Payable	-191.05
<b>Meadow Vista Water District</b>				
08/02/2017	7/31/2017		Utilities	-75.45
08/02/2017	3937		Accounts Payable	-75.45
<b>N. C. S. D. I. A.</b>				
08/02/2017	1718-10		Disability Insurance	-34,839.00
08/02/2017	3938		Accounts Payable	-34,839.00
<b>Nevada Cnty Professional FFs - Local 3800</b>				
08/04/2017	3948		Payroll Liabilities	-300.00
<b>North State Grocery, Inc.</b>				
08/03/2017	7/31/2017		Station Supplies &...	-72.10
08/03/2017	3946		Accounts Payable	-72.10
<b>PERS</b>				
07/27/2017	11463	1626	-SPLIT-	-5,798.74
07/31/2017	11466	1626	-SPLIT-	-70,056.00
08/09/2017	11485	1626	-SPLIT-	-5,463.06
<b>Placer County Sheriff</b>				

**Placer Hills Fire District  
Transaction List by Vendor  
July 26 through August 18, 2017**

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>
08/02/2017	2016-1172		-SPLIT-	-1,617.00
08/02/2017	3939		Accounts Payable	-1,617.00
<b>Platt Mechanical/Aire Serv</b>				
08/02/2017	1113		Building Repairs	-565.25
08/02/2017	3940		Accounts Payable	-565.25
<b>Principal Life</b>				
07/31/2017	11479	N 9607-10127	Dental Insurance	-1,690.95
<b>Riebes Auto Parts</b>				
08/02/2017	7/31/2017		-SPLIT-	-380.06
08/02/2017	3945		Accounts Payable	-380.06
<b>Shell</b>				
08/03/2017	7/26/17		Gas, Diesel and Oil	-285.30
08/03/2017	3947		Accounts Payable	-285.30
<b>UnitedHealthcare Insurance Company</b>				
07/27/2017	11465	532749	Payroll Liabilities	-53.88
<b>US Bank</b>				
08/02/2017	7/24/17		-SPLIT-	-1,306.53
08/02/2017	3941		Accounts Payable	-1,306.53
<b>US Bank Equipment Finance</b>				
08/02/2017	336140827		Copier	-294.57
08/02/2017	3942		Accounts Payable	-294.57



**PHFD Overtime**  
**July 26 through August 18, 2017**

Num	Date	Payroll Item	Amount
<b>Apprentice OT</b>			
11469	08/07/2017	Apprentice OT	2,115.00
11470	08/07/2017	Apprentice OT	1,015.20
11473	08/07/2017	Apprentice OT	2,326.50
11480	08/07/2017	Apprentice OT	921.20
11482	08/07/2017	Apprentice OT	2,669.28
11478	08/07/2017	Apprentice OT	1,616.80
Total Apprentice OT			10,663.98
<b>Battalion Chief OT</b>			
11477	08/07/2017	Battalion Chief OT	1,257.26
Total Battalion Chief OT			1,257.26
<b>Ofc. Manager OT</b>			
11475	08/07/2017	Ofc. Manager OT	152.28
Total Ofc. Manager OT			152.28
<b>Overtime</b>			
11468	08/07/2017	Overtime	712.56
11476	08/07/2017	Overtime	1,657.44
11477	08/07/2017	Overtime	770.88
Total Overtime			3,140.88
<b>Strike Team OT</b>			
11470	08/07/2017	Strike Team OT	2,051.55
11474	08/07/2017	Strike Team OT	2,994.24
11480	08/07/2017	Strike Team OT	1,804.80
11478	08/07/2017	Strike Team OT	451.20
Total Strike Team OT			7,301.79
<b>Total Overtime</b>			<b>22,516.19</b>