

MONTECITO FIRE PROTECTION DISTRICT**Finance Committee Meeting Agenda**

Thursday, August 10, 2017 at 2:00 p.m.

Montecito Fire Protection District Headquarters
595 San Ysidro Road
Santa Barbara, CA 93108

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of July 2017 financial statements.
3. Review PARS OPEB Trust Program statement for May 2017.
4. Review first Draft Final Budget for FY 2017-18.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is August 7, 2017.

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

Note: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements. Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection during normal business hours at Montecito Fire Protection District located at 595 San Ysidro Road.

August 10, 2017

Agenda Item #2

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
July 31, 2017

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 7/1/17	7,008,953.81	208.08	2,654,641.09	5,352,201.75	15,016,004.73
Income:					
Tax Revenue	-	-	-	-	-
Interest income	19,740.80	0.45	5,104.49	9,810.17	34,655.91
Other:					
EMS Mgmt LLC, First response pmt	25,389.65	-	-	-	25,389.65
Insurance claim for roof repair/damage	5,085.46	-	-	-	5,085.46
Community member donation	1,000.00	-	-	-	1,000.00
	<u>51,215.91</u>	<u>0.45</u>	<u>5,104.49</u>	<u>9,810.17</u>	<u>66,131.02</u>
Expenses:					
Warrants and Claims	(1,551,545.55)	(52,232.47)	-	(819.00)	(1,713,520.44)
Payroll	(1,246,178.51)	-	-	-	(830,413.13)
Other:					
Interfund Transfers	(155,000.00)	155,000.00	-	-	-
Reimbursed expenses*	-	-	-	-	-
	<u>(2,952,724.06)</u>	<u>102,767.53</u>	<u>-</u>	<u>(819.00)</u>	<u>(2,543,933.57)</u>
Cash Balance at 7/31/17	<u>4,107,445.66</u>	<u>102,976.06</u>	<u>2,659,745.58</u>	<u>5,361,192.92</u>	<u>12,538,202.18</u>
Cash in Treasury per Balance Sheet	<u>4,854,087.43</u>	<u>102,976.06</u>	<u>2,659,745.58</u>	<u>5,361,192.92</u>	<u>12,978,001.99</u>
Difference to reconcile	746,641.77	-	-	-	746,641.77
Reconciliation:					
Outstanding payroll payments					
CalPERS retirement contribution (7/14)	83,145.34	-	-	-	83,145.34
CalPERS retirement contribution (8/1)	85,137.76	-	-	-	85,137.76
Mass Mutual contribution (8/1)	20,015.00	-	-	-	20,015.00
Net payroll checks	504.10	-	-	-	504.10
Payroll deposit	557,839.48	-	-	-	557,839.48
	<u>746,641.68</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>746,641.68</u>

**MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
July 2017**

Payee	Description	Amount
Fund 3650 - General		
ADP Inc	ADP fees, 2 periods	514.11
Aflac	Employee paid insurance, June	1,781.50
Ameravant	Website hosting fee, 7/1-12/31/17	534.00
Amsoil Inc	Oil/filter supplies for vehicle maintenance	343.42
Andrew Rupp	A. Rupp Reimb: Trauma Symposium	155.00
Angel L Iscovich	Medical Director services, January-June 2017	3,000.00
Avenza Systems Inc	Avenza Maps subscription, annual fee	2,999.00
Branch Out Tree Care LLC	Special Project: Oak Creek Cyn	750.00
Branch Out Tree Care LLC	Special Project: Oak Creek Cyn	1,650.00
Branch Out Tree Care LLC	Neighborhood Chipping: Hot Springs	1,675.00
Branch Out Tree Care LLC	Special Project: Nicolas Ln	2,500.00
Branch Out Tree Care LLC	Special Project: Oak Creek Cyn	2,500.00
Branch Out Tree Care LLC	Special Project: Riven Rock	2,500.00
Buena Tool Co	Mechanic vise replacement	301.69
Burtons Fire Inc	Vehicle supplies	219.52
CalPERS	Annual accrued liability lump sum payment, PEPRA S	738.00
CalPERS	Annual accrued liability lump sum payment, PEPRA M	823.00
CalPERS	Annual accrued liability lump sum payment, Misc	92,644.00
CalPERS	Annual accrued liability lump sum payment, Safety	741,183.00
Caliifornia Fire Chiefs Association	Cal Fire Chiefs Assoc: MFD, FY17-18	400.00
Cox Communications - Business	CAD connectivity & Internet	2,742.21
Daniel Arnold	D. Arnold Reimb: Rescue Systems 2	684.66
Department of Justice	LiveScan fingerprint screening (3)	147.00
Department of the Interior/BLM	RAWS depot maintenance: FY 17-18	900.00
FDAC Fire Associations of Calif	FDAC: Montecito Fire, FY17-18	440.00
Fire Agencies Insurance Risk Auth.	Property and liability insurance coverage, FY17-18	26,537.00
Frontier	Phone services	1,260.90
Fuel Smart	Gasoline charges, 6/28-7/10/17	182.41
GovConnection Inc	Warranty for Panasonic Toughbook	228.23
Hayward Lumber Company SB	Gorilla tape/ramboards: Floor covering-July 4th	316.67
Hugo's Auto Detailing	Car wash, June	300.00
Impulse Internet Services	Phone services, 7/25-8/24/17	1,884.06
Informaco Emend Billing Service	IT equipment for dispatch project	183.43
Informaco Emend Billing Service	IT support, July 2017	4,600.00
Iron Mountain	Shredding service, monthly fee	88.83
Kerry Kellogg	K. Kellogg Reimb: Schaeffer fire asgmt meals	396.00
LAFCO	MFPD share of LAFCO's 17-18 Budget	13,420.00
Life Assist Inc	Patient medical supplies	1,160.02
Lucas Grant	L. Grant Reimb: Rescue Systems 2	776.57
Marborg Industries	Refuse disposal	528.85
Montecito Journal	Wildland Urban Interface Ad, 7/20/17	2,450.00
Montecito Water District	Water service	701.36
Nationwide Power Solutions Inc	Yearly maintenance for UPS	1,900.53
Peyton Scapes	Landscape maintenance	550.00
Precision Imaging	Office copier usage fee, June	243.50
Price Postel & Parma	Legal services, June	4,024.50
Ready Refresh By Nestle	Bottled water	367.24
Ron Turley Associates Inc	Fleet software maintenance: FY 17-18	654.00
Satcom Global Inc	Satellite phone charges	150.18
SB County Auditor-Controller	Additional user tax	291.13
SB County Sheriff Dept	Tri-Tech CAD maintenance: 4/1/17-3/31/18	23,453.16

Payee	Description	Amount
Shawn Whilt	S. Whilt Reimb: Rescue Systems 1	1,837.44
Southern California Edison	Electricity service	2,323.68
Special District Risk Mgmt Auth	Worker's comp insurance premium, FY 17-18	591,947.36
Sprint	E92 Sim card for MDC, June 2017	103.49
Staples Business Advantage	Office supplies	320.49
Suds-Duds Launderette	Turnouts cleaned	1,367.46
Tek Computer Services Inc	Plotter repair	583.39
The Gas Company	Gas service	110.03
Turnout Maintenance Co LLC	Turnouts repairs	155.00
Verizon Wireless	Wireless service, 6/14-7/13/17	1,933.30
Wageworks Inc	FSA plan reimbursements, employee paid	1,364.22
William Wrenn	B. Wrenn Reimb: Rescue Systems 2	726.01
	Fund 3650 Total	<u>1,551,545.55</u>
<u>Fund 3651 - Pension Obligation</u>		
Union Bank	Principal payment (less credit), 7/15	45,995.47
Union Bank	Debt service interest expense, 7/15	3,277.00
Union Bank	Administration fees, 6/1/17-5/31/18	2,960.00
	Fund 3651 Total	<u>52,232.47</u>
<u>Fund 3653 - Land & Building</u>		
Price Postel & Parma	Additional user tax	819.00
	Fund 3653 Total	<u>819.00</u>

MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
July 2017

Regular Salaries	\$ 568,419.50
Directors Fees	700.00
Auxiliary	3,051.50
FLSA Safety	6,995.85
FLSA Dispatch	2,650.56
Overtime	386,360.83
Dispatch Cadre Earnings	3,133.20
Mass Mutual 457 Contribution	<u>8,800.00</u>
 Gross Wages	 980,111.44
 District Contributions to Insurance	 142,921.94
District Contributions to Medicare/SS	14,035.83
District Contributions to SUI	67.53
CalPERS Employee Contribution, District paid	49,751.51
CalPERS Employer Contribution, Employee paid	(47,593.29)
CalPERS, District Contribution	112,123.54
Health and Dependent Care FSA Contributions	(3,506.40)
Due to AFLAC	<u>(1,733.59)</u>
 Total Benefits	 <u>266,067.07</u>
Grand Total	<u>\$ 1,246,178.51</u>

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME DETAIL
July 2017**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Fire		
Whit, S.	06/12/17		1.0	61.65	61.65				
Lauritson, R.	06/18/17		0.5	66.71	66.71				
Badaracco, J.	06/20/17		3.0	258.98				258.98	Type 3 build
Zeitsoff, J.	06/20/17		1.5	101.70	101.70				
Badaracco, J.	06/23/17		3.0	258.97				258.97	Type 3 build
Bennewate, B.	06/27/17		24.0	1,587.24		1,587.24			
Eubank, N.	06/27/17		13.5	686.68		686.68			
Hickman, K.	06/27/17		14.0	992.46		992.46			
Poulos, T.	06/27/17		12.0	867.42	867.42				
Villarreal, J.	06/27/17		14.0	1,182.72		1,182.72			
Zeitsoff, J.	06/27/17		13.5	915.30		915.30			
Davis, S.	06/28/17		10.0	758.85				758.85	Training backfill
Hickman, K.	06/29/17	8.0	16.0	1,134.24	1,134.24				
Mann, K.	06/29/17		12.0	925.38				925.38	USAR drill
Hauser, B.	06/30/17		9.0	568.08	568.08				
Hickman, K.	06/30/17		2.5	177.23				177.23	AAR: Gibraltar incident
Holthe, D.	06/30/17		2.5	221.93				221.93	AAR: Gibraltar incident
Lauritson, R.	06/30/17		12.0	1,600.92	1,600.92				
Briner, A.	07/01/17		24.0	2,034.00	2,034.00				
Mann, K.	07/01/17		24.0	1,944.36	1,944.36				
Galbraith, R.	07/02/17		24.0	1,647.36	1,647.36				
Arnold, D.	07/03/17		2.5	133.61	133.61				
Poulos, T.	07/03/17		24.0	1,734.84	1,734.84				
Galbraith, R.	07/04/17		1.5	102.96	102.96				
Lauritson, R.	07/04/17		14.0	1,962.24	1,962.24				
Poulos, T.	07/04/17		24.0	1,734.84	1,734.84				
Holthe, D.	07/05/17		2.5	233.14	233.14			233.14	AAR: Gibraltar incident
Muller, L.	07/05/17		24.0	1,263.96	1,263.96				
Eubank, N.	07/06/17		24.0	1,282.68	1,282.68				
Skei, E.	07/06/17	12.0	2.0	172.98	172.98				
Whit, S.	07/06/17		14.0	906.57	906.57				

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing		Fire		Description
					Staffing	Reimbursable	Overtime	Description	
Wrenn, B.	07/06/17		24.0	1,465.56	732.78		732.78		Dispatch cadre training
Arnold, D.	07/07/17	4.0	20.0	1,068.90	1,068.90				
Blake, G.	07/07/17		24.0	1,713.96	1,713.96				
Broumand, A.	07/07/17		24.0	1,694.16		1,694.16			
Galbraith, R.	07/07/17	8.0	16.0	1,098.24	1,098.24				
Holthe, D.	07/07/17		16.5	1,538.70		1,538.70			
Jenkins, J.	07/07/17		16.0	1,927.20	1,927.20				
Klemowicz, E.	07/07/17		24.0	1,685.52	1,685.52				
Muller, L.	07/07/17		15.0	789.98	789.98				
Rupp, A.	07/07/17		9.0	534.20			534.20		Paramedic training
St. Oegger, D.	07/07/17		24.0	1,850.40	1,619.10	231.30			
Villarreal, J.	07/07/17		24.0	2,129.76	1,863.54	266.22			
Wrenn, B.	07/07/17		24.0	1,465.56		1,465.56			
Bennewate, B.	07/08/17		24.0	1,600.92		1,600.92			
Briner, A.	07/08/17		19.5	1,652.63		1,652.63			
Ederer, T.	07/08/17		9.0	796.50	796.50				
Ederer, T.	07/08/17		15.0	1,327.50		1,327.50			
Eubank, N.	07/08/17		24.0	1,282.68		1,282.68			
Fuentes, E.	07/08/17		23.0	1,863.35		1,863.35			
Galbraith, R.	07/08/17	8.0	16.0	1,098.24		1,098.24			
Holthe, D.	07/08/17		17.0	1,585.34		1,585.34			
Jenkins, J.	07/08/17		24.0	2,890.80	2,890.80				
Klemowicz, E.	07/08/17		24.0	1,685.52	561.84	1,123.68			
Poulos, T.	07/08/17		24.0	1,734.84		1,734.84			
Whilt, S.	07/08/17		24.0	1,554.12	1,554.12				
Wrenn, B.	07/08/17		24.0	1,465.56		1,465.56			
Zeitsoff, J.	07/08/17		24.0	1,709.28		1,709.28			
Kellogg, K.	07/02-07/08/17		72.0	7,460.64		7,460.64			
Davis, S.	07/07-07/08/17		39.0	3,109.28		3,109.28			
Widling, A.	07/07-07/08/17		42.5	3,761.25		3,761.25			
Gil, A.	07/07-07/09/17	24.0	15.0	1,597.50		1,597.50			
Juarez, M.	07/07-07/09/17		44.5	4,274.67		4,274.67			
Payroll 7/14/17				88,932.76	37,623.60	47,207.70	4,101.46		

Variance Report
Finance Committee - August 10, 2017

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis.
2 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled.
3 Balance Sheet	0230	The Account Receivable balance includes three fire assignment reimbursements and the quarterly payment from EMS Management for first response service.
4 Balance Sheet	2110	The non-spendable fund balance line item is a holding account for the property tax impounds receivable.

Balance Sheet

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2017
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,047,855.82	51,215.91	2,244,984.30	4,854,087.43
0115 -- Treasury FMV Adjustment	-3,750.99	0.00	0.00	-3,750.99 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	11,924.98	0.00	0.00	11,924.98
0211 -- Prop Tax Impounds Receivable	210,479.00	0.00	0.00	210,479.00 2
0230 -- Accounts Receivable	93,762.00	0.00	25,390.00	68,372.00 3
0240 -- Interest Receivable	19,740.80	0.00	19,740.80	0.00
Total Assets	7,380,511.61	51,215.91	2,290,115.10	5,141,612.42
Total Assets & Other Debits	7,380,511.61	51,215.91	2,290,115.10	5,141,612.42
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,054,916.63	1,054,916.63	0.00
1015 -- EFT Payable	7,293.53	666,555.25	659,261.72	0.00
1020 -- Salaries & Benefits Payable	12,626.00	12,626.00	0.00	0.00
1210 -- Accounts Payable	31,608.48	1,714,178.35	1,682,569.87	0.00
1240 -- Accrued Expenses	22,794.00	22,794.00	0.00	0.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	31,475.11	31,475.11	0.00
Total Liabilities	77,322.01	3,502,545.34	3,428,223.33	3,000.00
Equity				
2110 -- Fund Balance-Nonspendable	127,510.00	0.00	0.00	127,510.00 4
2130 -- Fund Balance-Committed	5,673,500.00	0.00	0.00	5,673,500.00
2200 -- Fund Balance-Residual	1,502,179.60	2,320,405.05	155,827.87	-662,397.58
Total Equity	7,303,189.60	2,320,405.05	155,827.87	5,138,612.42

Balance Sheet

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2017
Total Liabilities, Equity & Other Credits	7,380,511.61	5,822,950.39	3,584,051.20	5,141,612.42

Balance Sheet

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2017
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	208.08	155,000.45	52,232.47	102,976.06
0115 -- Treasury FMV Adjustment	-0.11	0.00	0.00	-0.11
0240 -- Interest Receivable	0.45	0.00	0.45	0.00
Total Assets	208.42	155,000.45	52,232.92	102,975.95
Total Assets & Other Debits	208.42	155,000.45	52,232.92	102,975.95
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	49,272.47	49,272.47	0.00
1210 -- Accounts Payable	0.00	52,232.47	52,232.47	0.00
Total Liabilities	0.00	104,464.94	104,464.94	0.00
Equity				
2140 -- Fund Balance-Assigned	208.42	0.00	0.00	208.42
2200 -- Fund Balance-Residual	0.00	52,232.47	155,000.00	102,767.53
Total Equity	208.42	52,232.47	155,000.00	102,975.95
Total Liabilities, Equity & Other Credits	208.42	156,697.41	259,464.94	102,975.95

Balance Sheet

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2017
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,654,641.09	5,104.49	0.00	2,659,745.58
0115 -- Treasury FMV Adjustment	-1,412.84	0.00	0.00	-1,412.84
0240 -- Interest Receivable	5,104.49	0.00	5,104.49	0.00
Total Assets	2,658,332.74	5,104.49	5,104.49	2,658,332.74
Total Assets & Other Debits	2,658,332.74	5,104.49	5,104.49	2,658,332.74
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	2,658,332.74	0.00	0.00	2,658,332.74
Total Equity	2,658,332.74	0.00	0.00	2,658,332.74
Total Liabilities, Equity & Other Credits	2,658,332.74	0.00	0.00	2,658,332.74

Balance Sheet

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2017	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 7/31/2017
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,352,201.75	9,810.17	819.00	5,361,192.92
0115 -- Treasury FMV Adjustment	-2,848.53	0.00	0.00	-2,848.53
0240 -- Interest Receivable	9,810.17	0.00	9,810.17	0.00
Total Assets	5,359,163.39	9,810.17	10,629.17	5,358,344.39
Total Assets & Other Debits	5,359,163.39	9,810.17	10,629.17	5,358,344.39
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	819.00	819.00	0.00
1210 -- Accounts Payable	0.00	819.00	819.00	0.00
1240 -- Accrued Expenses	819.00	819.00	0.00	0.00
Total Liabilities	819.00	2,457.00	1,638.00	0.00
Equity				
2140 -- Fund Balance-Assigned	5,358,343.79	0.00	0.00	5,358,343.79
2200 -- Fund Balance-Residual	0.60	819.00	819.00	0.60
Total Equity	5,358,344.39	819.00	819.00	5,358,344.39
Total Liabilities, Equity & Other Credits	5,359,163.39	3,276.00	2,457.00	5,358,344.39

Financial Status

As of: 7/31/2017 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	7/31/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
Revenues				
Charges for Services				
5105 -- Reimb for District Services	0.00	-0.35	-0.35	--
Charges for Services	0.00	-0.35	-0.35	--
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	0.00	6,085.46	6,085.46	--
Miscellaneous Revenue	0.00	6,085.46	6,085.46	--
Revenues	0.00	6,085.11	6,085.11	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	265,057.70	-265,057.70	--
6300 -- Overtime	0.00	612.46	-612.46	--
6301 -- Overtime - Reimbursable	0.00	41,984.70	-41,984.70	--
6310 -- Overtime - Constant Staffing	0.00	34,151.60	-34,151.60	--
6400 -- Retirement Contribution	0.00	835,388.00	-835,388.00	--
6550 -- FICA/Medicare	0.00	5,328.06	-5,328.06	--
6600 -- Health Insurance Contrib	0.00	142,921.94	-142,921.94	--
6900 -- Workers Compensation	0.00	591,947.36	-591,947.36	--
Salaries and Employee Benefits	0.00	1,917,391.82	-1,917,391.82	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	224.73	-224.73	--
7050 -- Communications	0.00	8,074.14	-8,074.14	--
7070 -- Household Supplies	0.00	896.55	-896.55	--
7090 -- Insurance	0.00	26,537.00	-26,537.00	--
7120 -- Equipment Maintenance	0.00	-3.31	3.31	--
7200 -- Structure & Ground Maintenance	0.00	550.00	-550.00	--

Financial Status

As of: 7/31/2017 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	7/31/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
7205 -- Fire Defense Zone	0.00	11,575.00	-11,575.00	--
7348 -- Instruments & Equip. < \$5000	0.00	1,900.53	-1,900.53	--
7363 -- Equipment Maintenance	0.00	862.94	-862.94	--
7400 -- Medical, Dental and Lab	0.00	1,160.02	-1,160.02	--
7430 -- Memberships	0.00	840.00	-840.00	--
7450 -- Office Expense	0.00	809.44	-809.44	--
7460 -- Professional & Special Service	0.00	7,797.93	-7,797.93	--
7507 -- ADP Payroll Fees	0.00	514.11	-514.11	--
7510 -- Contractual Services	0.00	22,677.16	-22,677.16	--
7530 -- Publications & Legal Notices	0.00	2,450.00	-2,450.00	--
7630 -- Small Tools & Instruments	0.00	301.69	-301.69	--
7650 -- Special Departmental Expense	0.00	13,915.83	-13,915.83	--
7730 -- Transportation and Travel	0.00	359.00	-359.00	--
7731 -- Gasoline-Oil-Fuel	0.00	16.41	-16.41	--
7732 -- Training	0.00	154.68	-154.68	--
7760 -- Utilities	0.00	3,135.07	-3,135.07	--
Services and Supplies	0.00	104,748.92	-104,748.92	--
Capital Assets				
8300 -- Equipment	0.00	-6,478.45	6,478.45	--
Capital Assets	0.00	-6,478.45	6,478.45	--
Expenditures	0.00	2,015,662.29	-2,015,662.29	--
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	0.00	155,000.00	-155,000.00	--
Other Financing Uses	0.00	155,000.00	-155,000.00	--
Other Financing Sources & Uses	0.00	-155,000.00	-155,000.00	--

Financial Status

As of: 7/31/2017 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	7/31/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
Montecito Fire Protection Dist	0.00	-2,164,577.18	-2,164,577.18	--

Financial Status

As of: 7/31/2017 (8% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2018 Fiscal Year Adjusted Budget	7/31/2017 Year-To-Date Actual	6/30/2018 Fiscal Year Variance	6/30/2018 Fiscal Year Pct of Budget
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	2,960.00	-2,960.00	--
Services and Supplies	0.00	2,960.00	-2,960.00	--
Other Charges				
7830 -- Interest Expense	0.00	3,277.00	-3,277.00	--
Other Charges	0.00	3,277.00	-3,277.00	--
Expenditures	0.00	6,237.00	-6,237.00	--
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	0.00	155,000.00	155,000.00	--
Other Financing Sources	0.00	155,000.00	155,000.00	--
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	0.00	45,995.47	-45,995.47	--
Other Financing Uses	0.00	45,995.47	-45,995.47	--
Other Financing Sources & Uses	0.00	109,004.53	109,004.53	--
Montecito Fire Pension Oblig	0.00	102,767.53	102,767.53	--
Net Financial Impact	0.00	-2,061,809.65	-2,061,809.65	--

Financial Trend

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual	7/31/2017 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	22,257.20	0.00	0.00
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	-486.36	0.00	0.00
3020 -- Property Tax-Current Unsecd	-297.88	0.00	0.00
3040 -- Property Tax-Prior Secured	119.31	0.00	0.00
3050 -- Property Tax-Prior Unsecured	56.05	0.00	0.00
3054 -- Supplemental Pty Tax-Current	0.00	0.00	0.00
Taxes	21,648.32	0.00	0.00
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	0.00	0.00	0.00
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
Intergovernmental Revenue-State	0.00	0.00	0.00
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	0.00	0.00
Intergovernmental Revenue-Federal	0.00	0.00	0.00
Charges for Services			
5105 -- Reimb for District Services	-24,045.00	-0.26	-0.35
Charges for Services	-24,045.00	-0.26	-0.35

Financial Trend

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual	7/31/2017 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	0.00	0.00	6,085.46
Miscellaneous Revenue			
Revenues	-2,396.68	-0.26	6,085.11
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	251,071.44	305,422.35	265,057.70
6300 -- Overtime	-24,929.21	2,602.04	612.46
6301 -- Overtime - Reimbursable	25,051.42	25,976.19	41,984.70
6310 -- Overtime - Constant Staffing	16,672.63	15,475.74	34,151.60
6400 -- Retirement Contribution	611,736.49	724,314.08	835,388.00
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	4,136.44	5,055.13	5,328.06
6600 -- Health Insurance Contrib	210,506.12	243,100.09	142,921.94
6700 -- Unemployment Ins Contribution	4.60	0.00	0.00
6900 -- Workers Compensation	523,394.55	523,824.99	591,947.36
Salaries and Employee Benefits	1,617,644.48	1,845,770.61	1,917,391.82
Services and Supplies			
7030 -- Clothing and Personal	2.48	0.00	224.73
7050 -- Communications	6,501.85	1,764.72	8,074.14
7060 -- Food	0.00	0.00	0.00
7070 -- Household Supplies	828.68	768.95	896.55
7090 -- Insurance	27,333.00	25,661.93	26,537.00
7120 -- Equipment Maintenance	-37.00	269.00	-3.31
7200 -- Structure & Ground Maintenance	1,436.05	0.00	550.00

Financial Trend

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual	7/31/2017 Year-To-Date Actual
7205 -- Fire Defense Zone	0.00	5,850.00	11,575.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	3,400.75	0.00
7348 -- Instruments & Equip. < \$5000	-1,830.00	0.00	1,900.53
7363 -- Equipment Maintenance	53.03	210.84	862.94
7400 -- Medical, Dental and Lab	94.55	0.00	1,160.02
7430 -- Memberships	1,040.00	250.00	840.00
7450 -- Office Expense	787.93	72.60	809.44
7460 -- Professional & Special Service	199.50	6,040.25	7,797.93
7507 -- ADP Payroll Fees	279.35	504.69	514.11
7510 -- Contractual Services	19,271.74	18,647.00	22,677.16
7530 -- Publications & Legal Notices	0.00	0.00	2,450.00
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	911.55	0.00	0.00
7630 -- Small Tools & Instruments	0.00	0.00	301.69
7650 -- Special Departmental Expense	10,969.45	11,561.00	13,915.83
7671 -- Special Projects	869.21	0.00	0.00
7730 -- Transportation and Travel	0.00	295.00	359.00
7731 -- Gasoline-Oil-Fuel	-180.53	77.44	16.41
7732 -- Training	683.50	0.00	154.68
7760 -- Utilities	2,917.21	2,866.52	3,135.07
Services and Supplies	72,131.55	78,240.69	104,748.92
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00
Capital Assets			
8300 -- Equipment	0.00	0.00	-6,478.45

Financial Trend

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 3yr

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2015 Year-To-Date Actual	7/31/2016 Year-To-Date Actual	7/31/2017 Year-To-Date Actual
Capital Assets	0.00	0.00	-6,478.45
Expenditures	1,689,776.03	1,924,011.30	2,015,662.29
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	392,812.00	403,108.00	155,000.00
Other Financing Uses	392,812.00	403,108.00	155,000.00
Other Financing Sources & Uses	-392,812.00	-403,108.00	-155,000.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-2,084,984.71	-2,327,119.56	-2,164,577.18
Net Financial Impact	-2,084,984.71	-2,327,119.56	-2,164,577.18

Expenditure Trend

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2017 Month-To-Date Actual	3/31/2017 Month-To-Date Actual	4/30/2017 Month-To-Date Actual	5/31/2017 Month-To-Date Actual	6/30/2017 Month-To-Date Actual	7/31/2017 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	576,777.99	811,685.22	335,307.78	627,951.53	869,678.69	265,057.70
6300 -- Overtime	21,697.31	19,393.67	26,196.91	8,705.82	14,973.97	612.46
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	0.00	27,415.98	41,984.70
6310 -- Overtime - Constant Staffing	29,462.34	5,313.30	90,652.34	25,308.58	127,057.55	34,151.60
6400 -- Retirement Contribution	120,037.43	181,560.62	61,172.12	122,352.85	178,754.34	835,388.00
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	1,200,000.00	0.00
6550 -- FICA/Medicare	8,327.22	131,774.71	-114,287.24	9,284.42	14,743.45	5,328.06
6600 -- Health Insurance Contrib	141,108.84	143,557.84	143,239.83	143,818.84	18,161.81	142,921.94
6700 -- Unemployment Ins Contribution	620.93	110.07	0.56	68.31	254.32	0.00
6900 -- Workers Compensation	-4,463.44	-12,856.43	0.00	-9,328.85	-2,994.64	591,947.36
Total Salaries and Employee Benefits	893,568.62	1,280,539.00	542,282.30	928,161.50	2,448,045.47	1,917,391.82
Services and Supplies						
7030 -- Clothing and Personal	711.62	38,151.81	15,871.30	1,048.00	16,594.46	224.73
7050 -- Communications	5,845.86	6,484.91	6,271.13	6,431.59	33,473.79	8,074.14
7060 -- Food	681.70	186.32	747.62	52.72	83.38	0.00
7070 -- Household Supplies	635.93	4,741.48	7,805.23	2,194.32	3,925.30	896.55
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	26,537.00
7120 -- Equipment Maintenance	517.00	6,319.55	693.00	4,098.31	2,908.03	-3.31
7200 -- Structure & Ground Maintenance	8,969.00	4,452.32	7,901.25	1,378.00	3,487.60	550.00
7205 -- Fire Defense Zone	19,927.48	16,070.21	39,281.96	85,305.71	55,797.36	11,575.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	798.90	0.00	822.90	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	3,400.75	797.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	5,296.44	14,200.55	110.15	7,843.38	49,113.82	1,900.53
7363 -- Equipment Maintenance	2,902.82	4,060.57	15,447.02	2,537.71	14,766.28	862.94
7400 -- Medical, Dental and Lab	0.00	556.28	879.89	2,979.23	1,966.44	1,160.02
7430 -- Memberships	1,195.00	779.00	-100.00	350.00	0.00	840.00

Expenditure Trend

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2017 Month-To-Date Actual	3/31/2017 Month-To-Date Actual	4/30/2017 Month-To-Date Actual	5/31/2017 Month-To-Date Actual	6/30/2017 Month-To-Date Actual	7/31/2017 Month-To-Date Actual
7450 -- Office Expense	2,638.61	2,755.34	1,522.63	1,724.69	5,566.75	809.44
7460 -- Professional & Special Service	19,226.63	26,485.00	47,072.75	22,341.70	45,052.00	7,797.93
7507 -- ADP Payroll Fees	266.25	1,238.90	473.51	503.21	483.98	514.11
7510 -- Contractual Services	156.64	18.94	2,583.93	136.88	7,713.65	22,677.16
7530 -- Publications & Legal Notices	70.40	0.00	687.50	0.00	0.00	2,450.00
7546 -- Administrative Expense	0.00	0.00	238,346.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	938.52	0.00	938.52	0.00	0.00	0.00
7630 -- Small Tools & Instruments	0.00	422.63	1,513.38	3,148.36	4,842.98	301.69
7650 -- Special Departmental Expense	114.10	2,432.60	1,211.40	0.00	11,046.11	13,915.83
7671 -- Special Projects	0.00	0.00	0.00	0.00	7,675.82	0.00
7730 -- Transportation and Travel	1,517.54	3,545.33	524.32	10,398.85	3,865.71	359.00
7731 -- Gasoline-Oil-Fuel	2,418.46	5,048.92	4,605.26	1,022.17	10,771.87	16.41
7732 -- Training	7,088.25	5,380.20	5,668.94	20,020.82	14,903.40	154.68
7760 -- Utilities	896.51	4,185.78	2,506.15	2,420.34	2,779.30	3,135.07
Total Services and Supplies	82,014.76	147,516.64	406,762.49	176,732.99	297,640.93	104,748.92
Capital Assets						
8300 -- Equipment	23,149.36	5,548.96	17,608.57	71,482.42	174,934.58	-6,478.45
Total Capital Assets	23,149.36	5,548.96	17,608.57	71,482.42	174,934.58	-6,478.45
Total Expenditures	998,732.74	1,433,604.60	966,653.36	1,176,376.91	2,920,620.98	2,015,662.29
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	1,186,000.00	155,000.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	1,186,000.00	155,000.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	1,186,000.00	155,000.00

Expenditure Trend

As of: 7/31/2017
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 6mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2017 Month-To-Date Actual	3/31/2017 Month-To-Date Actual	4/30/2017 Month-To-Date Actual	5/31/2017 Month-To-Date Actual	6/30/2017 Month-To-Date Actual	7/31/2017 Month-To-Date Actual
Changes to Fund Balances						
Changes to Nonspendable						
9602 -- Receivables	0.00	0.00	0.00	0.00	127,510.00	0.00
Total Changes to Nonspendable	0.00	0.00	0.00	0.00	127,510.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	127,510.00	0.00
Total Montecito Fire Protection Dist	998,732.74	1,433,604.60	966,653.36	1,176,376.91	4,234,130.98	2,170,662.29
Total Report	998,732.74	1,433,604.60	966,653.36	1,176,376.91	4,234,130.98	2,170,662.29

**MONTECITO FIRE PROTECTION DISTRICT
FIRE ASSIGNMENTS BILLING DETAIL
FY 2016-17**

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received
River Complex, CA-SHF-002066	20156190	08/05/15	08/23/16	USFS	\$ 13,932.55	03/02/17	\$ 13,932.55
Sherpa Fire, CA-LPF-001643	2016-06R	06/15-06/27/16	08/31/16	USFS	1,343.45	09/23/16	1,343.45
Sand Fire, CA-ANF-003008 (932)	2016-07R	07/25-07/26/16	09/02/16	USFS	2,038.00	11/29/16	2,038.00
Clark Fire, CA-INF-001415	2016-08	08/06-08/10/16	09/02/16	USFS	9,861.32	12/06/16	9,861.32
Erskine Fire, CA-CND-001415	20160502	06/24-07/03/16	09/21/16	Cal-OES	6,283.00	11/22/16	6,283.00
Deer Fire, CA-KRN-024109	20160637	07/01-07/05/16	09/26/16	Cal-OES	38,705.18	11/22/16	38,705.18
Horseshoe Fire, CA-INF-001415	2016-09	08/06-08/10/16	09/02/16	USFS	10,655.23	12/07/16	10,655.23
Pine Fire, CA-LPF-001986	20160722	07/02-07/16/16	09/28/16	USFS	40,054.85	01/03/17	40,054.85
Sage Fire, CA-LAC-198015	20163058	07/09-07/12/16	01/21/17	Cal-OES	26,533.09	05/01/17	26,533.09
Sand Fire, CA-ANF-003008 (E-92)	20160982	07/24-07/25/16	10/25/16	Cal-OES	14,493.01		
Sand Fire, CA-ANF-003008	20161228	07/23-07/29/16	10/31/16	USFS	59,462.53	04/07/17	59,462.53
Soberanes Fire, CA-BEU-003422 (JB)	20162387	07/28-08/14/16	01/11/17	Cal-OES	24,213.87	03/22/17	24,213.87
Goose Fire, CA-FKU-010852	20161186	07/31-08/02/16	10/28/16	Cal-OES	23,759.88	12/12/16	23,759.88
Pilot Fire, CA-BDF-010205	20161296	08/07-08/13/16	11/02/16	USFS	115,396.76	02/27/17	115,396.76
Mineral Fire, CA-FKU-011358	20160891	08/11-08/15/16	10/19/16	Cal-OES	8,208.25	12/12/16	8,208.25
Chimney Fire, CA-SLU-008948	20161896	08/14-08/29/16	12/01/16	Cal-OES	356,902.01	01/23/17	356,902.01
Blue Cut Fire, CA-BDF-010468	20161632	08/16-08/18/16	11/15/16	USFS	16,772.92	03/22/17	16,772.92
Rey Fire, CA-LPF-002809 (STEN/921)	20163376-7	08/18-08/27/16	02/15/17	USFS	73,465.23	06/13/17	73,295.21
Rey Fire, CA-LPF-002809	2016-12	08/18-08/21/16	09/30/16	USFS	50,348.46	12/27/16	50,348.46
Cedar Fire, SQF-002595 (921/932)	2016-13	08/17-09/08/16	09/30/16	USFS	48,584.33	02/16/17	48,584.33
Cedar Fire, SQF-002595	20162143	08/17-09/09/16	12/29/16	USFS	26,202.34	06/20/17	26,202.34
Soberanes Fire, CA-BEU-003422	20162654	07/28-10/16/16	01/16/17	Cal-OES	340,124.13	05/01/17	340,124.13
Canyon Fire, CA-AFV-003193	20163142	09/17-09/21/16	01/22/17	USFS	69,405.13	04/27/17	69,405.13
Canyon Fire, CA-AFV-003193	2016-15	09/22-09/29/16	10/13/16	USFS	54,190.33	02/07/17	54,405.75
Soberanes Fire, CA-BEU-003422	2016-16	09/28-10/14/16	11/01/16	USFS	123,354.89	05/23/17	123,354.89
Loma Fire, CA-SCU-006912	20163005	09/28-10/05/16	01/21/17	Cal-OES	29,014.35	05/01/17	29,014.35
Jacobson Fire, CA-SQF-003384 (914)	2016-17	10/22-10/27/16	11/01/17	USFS	23,922.26	12/30/16	23,922.26
Jacobson Fire, CA-SQF-003384	20163096, 98	10/22-10/28/16	01/22/17	USFS	27,784.87	04/27/17	27,784.87
Elm Fire, CA-FKU, 006727		5/18-5/21/17		Cal-OES	28,613.55		
Hill Fire, CA-SLU-007101		6/26-6/27/17		Cal-OES	11,641.52		
					\$ 1,675,267.29		\$ 1,620,564.61



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TAX ID # 95-1782877

Montecito Fire Protection District
 595 San Ysidro Road
 Santa Barbara, CA 93108

July 13, 2017
 File: 12611
 Invoice #: 141825
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: General Matters	\$2,355.00
Our File Number: 12611-00000	
RE: Station Three	\$819.00 - Fund 3653
Our File Number: 12611-00059	
RE: Board Mtgs	\$1,669.50
Our File Number: 12611-00061	

Total Current Fees & Costs	\$4,843.50
	<u>- 819.00 Fund 3653</u>
	4,024.50

* * * * *

SUMMARY OF CURRENT BILLING

Current Fees	\$4,843.50
Current Disbursements	\$0.00

Total Current Fees & Costs	\$4,843.50
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SUMMARY OF PAST DUE BALANCES

Previous Balance	\$2,916.50
Payments - Thank You	\$2,916.50
TOTAL PAST DUE	\$0.00
TOTAL BALANCE DUE	\$4,843.50

Agenda Item #3

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust ProgramMonthly Account Report for the Period
5/1/2017 to 5/31/2017Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108*Account Summary*

Source	Beginning Balance as of 5/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 5/31/2017
OPEB	\$10,187,758.85	\$0.00	\$135,159.82	\$8,607.04	\$0.00	\$0.00	\$10,314,311.63
Totals	\$10,187,758.85	\$0.00	\$135,159.82	\$8,607.04	\$0.00	\$0.00	\$10,314,311.63

Investment Selection
Balanced HighMark PLUS*Investment Objective*

The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
1.33%	3.21%	12.23%	5.32%	8.01%	-	1/19/2010

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

**MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program Summary**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
June 2016	8,415,114.89	823,478.00	12,223.83	3,430.12	9,247,386.60	0.15%
July 2016	9,247,386.60	-	281,630.04	5,568.98	9,523,447.66	3.05%
August 2016	9,523,447.66	-	45,572.47	1,984.05	9,567,036.08	0.48%
September 2016	9,567,036.08	-	42,304.49	5,846.57	9,603,494.00	0.44%
October 2016	9,603,494.00	-	(119,882.18)	2,000.73	9,481,611.09	-1.25%
November 2016	9,481,611.09	-	96,928.53	3,978.27	9,574,561.35	1.02%
December 2016	9,574,561.35	-	78,934.58	4,002.15	9,649,493.78	0.82%
January 2017	9,649,493.78	-	170,422.28	1,994.70	9,817,921.36	1.77%
February 2017	9,817,921.36	-	196,673.48	6,405.78	10,008,189.06	2.00%
March 2017	10,008,189.06	-	52,657.52	4,181.44	10,056,665.14	0.53%
April 2017	10,056,665.14	-	133,186.49	2,092.78	10,187,758.85	1.32%
May 2017	10,187,758.85	-	135,159.82	8,607.04	10,314,311.63	1.33%
Total		823,478.00	990,651.53	41,485.57		

Agenda

Item #4



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee
Prepared by: Chief Hickman and Araceli Gil, District Accountant
Date: August 10, 2017
Topic: Draft Final Budget for Fiscal Year 2017-18

Summary

The following report reviews the changes made to the draft Final Budget in comparison to the Board-approved Preliminary Budget for fiscal year 2017-18.

Background

In the Preliminary Budget, a 3.71% revenue growth was applied to Secured and Prior Secured Property Tax line items. In August, the Auditor-Controller's office provided a more accurate estimate of the assessed value increase in secured property tax revenue of 4.91% and 11.99% for unsecured taxes for fiscal year 2017-18. This draft of the Final Budget has been updated to account for the increase in revenue and the allocation of that income to various expenditure accounts.

Discussion

Changes made to the draft Final Budget are shown red.

Revenue (Fund 3650 Pg. 1)

Total General Fund revenues are an estimated \$616,000 more than the Preliminary Budget (\$18,098,000-\$17,482,000).

Expenditures – Salaries & Employee Benefits (Fund 3650 Pg. 2)

The Salaries and Employees Benefits section was updated with the new salary and health insurance contribution rates effective July 1, 2017.

6100 Regular Salaries – The salaries account decreased \$31,000, compared to the Preliminary Budget, due to upcoming retirements of veteran employees.

6400 Retirement Contributions – The District’s contributions to CalPERS for pension contributions decreased by \$63,000, compared to the Preliminary Budget, due to upcoming retirements of veteran employees and the new hires coming in at the PEPRA level plan.

6450 Supplemental Retirement Contributions – The increase of \$1,800,000 is Staff’s recommended contribution to prefund the District’s Pension Rate Stabilization Plan (PRSP) established with PARS. As previously discussed, CalPERS will be lowering its discount rate over the next three years, which will result in increases to the District’s required contributions and overall accrued pension liabilities. Funds contributed to the PRSP can be available to offset future increases and pension liabilities.

Expenditures – Services & Supplies (Fund 3650 Pg. 2)

The total budget for Services & Supplies increased by \$43,000 to fund additional projects and equipment listed as detailed line items.

Expenditures – Capital Assets (Fund 3650 Pg. 4)

8300 Capital Assets – The total budget for Capital Assets decreased by \$50,000 because the Dispatch radio analog project will not occur this fiscal year.

Conclusion

After Finance Committee review, changes and recommendations will be presented to the Board of Directors on August 28, 2017.

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2017-18	Prelim. Budget FY 2017-18	Actual FY 2016-17
REVENUES					
Taxes					
3010	Property Tax - Secured (4.91%)		15,939,945	15,615,365	15,193,923
3011	Property Tax - Unitary		144,700	131,405	137,808
3015	Property Tax - Escapes Secured (4.91%)		83,500	(29,537)	79,590
3020	Property Tax - Unsecured (11.99%)		727,065	630,025	642,367
3023	Property Tax - PY Corr/Escapes		-	-	6,858
3040	Property Tax - Prior Secured (4.91%)		23,980	30,755	22,860
3050	Property Tax - Prior Unsecured		5,850	18,065	5,852
3054	Supplemental Property Tax - Current		367,870	278,683	386,940
3056	Supplemental Property Tax - Prior		-	-	290
	Total Taxes Revenue		<u>17,292,910</u>	<u>16,674,761</u>	<u>16,476,488</u>
Use of Money and Property					
3380	Interest Income		14,700	19,445	38,824
3381	Unrealized Gain/Loss Invstmnts (County)		-	-	(21,523)
3409	Rental Property Income		52,260	52,260	52,260
	Total Use of Money and Property		<u>66,960</u>	<u>71,705</u>	<u>69,561</u>
Intergovernmental Revenue - State					
3750	State-Emergency Assistance (Fire Asgmt)		325,000	325,000	903,355
4220	Homeowners Property Tax Relief		82,610	82,975	82,613
	Total Intergovernmental Revenue - State		<u>407,610</u>	<u>407,975</u>	<u>985,968</u>
Intergovernmental Revenue - Federal					
4476	Federal Emergency Assistance (Fire Asgmt)		130,000	130,000	785,581
	Total Intergovernmental Revenue - Federal		<u>130,000</u>	<u>130,000</u>	<u>785,581</u>
Charges for Services					
5105	Reimbursement for District Services		192,810	190,315	186,795
	AMR First Response Payment		103,510	-	-
	CSFD Dispatch Services		89,300	87,640	-
	Total Charges for Services		<u>192,810</u>	<u>190,315</u>	<u>186,795</u>
Miscellaneous Revenue					
5895	Other - Donations		-	-	100,000
5909	Other Miscellaneous Revenue		7,500	7,500	6,926
	Westmont Payment		4,500	-	-
	Other		3,000	3,000	-
	Total Miscellaneous Revenue		<u>7,500</u>	<u>7,500</u>	<u>106,926</u>
	TOTAL GENERAL FUND REVENUES		<u>18,097,790</u>	<u>17,482,256</u>	<u>18,611,319</u>

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2017-18	Prelim. Budget FY 2017-18	Actual FY 2016-17
EXPENDITURES					
Salaries & Employee Benefits		7			
6100	Regular Salaries		7,522,810	7,554,420	7,029,947
	Salaries		7,321,760	7,353,370	
	Auxiliary		20,000	20,000	
	Directors fees		31,050	31,050	
	Vacation Redemption Program		75,000	75,000	
	Vacation Deferred Comp Program		75,000	75,000	
6300	Overtime		125,000	125,000	140,460
6301	Overtime - Reimbursable		455,000	455,000	840,302
6310	Overtime - Constant Staffing		750,000	750,000	561,903
6400	Retirement Contributions		2,238,015	2,300,970	2,137,726
6450	Supp Retirement Contribution		1,800,000	-	1,200,000
6550	FICA/Medicare		126,967	124,995	119,179
6600	Insurance Contributions		1,812,680	1,800,750	1,656,607
	Health Insurance		1,575,175	1,573,225	
	Dental Insurance		188,680	179,820	
	Vision Insurance		35,695	34,590	
	Life Insurance		9,130	9,115	
	Employee Assistance Program		1,500	1,500	
	Flexible Spending Account Admin.		2,500	2,500	
6700	Unemployment Insurance		10,820	11,410	6,405
6900	Workers Compensation Insurance		575,000	575,000	461,825
	Total Salaries & Employee Benefits		15,416,292	13,697,545	14,154,354
Services & Supplies					
7030	Clothing and PPE	4	52,500	47,000	113,802
	Operational		12,000	12,000	
	Turnout sets		35,000	35,000	
	PPE: Defend uniform shirts		5,500	-	
7050	Communications	4	99,500	99,500	104,252
	Operational		96,000	96,000	
	Cell phone upgrades		3,500	3,500	
7060	Food	7	2,500	2,500	2,041
7070	Household Supplies	6	34,850	31,000	36,521
	Operational		31,350	27,500	
	Washer/dryer, Sta. 2		3,500	3,500	
7090	Insurance: Liability/Auto/Prop.	2,6	31,000	31,000	25,662
7120	Equipment Maintenance	6	35,000	35,000	29,902
7200	Structure and Ground Maintenance	6	43,550	43,550	43,310
	Operational		26,550	26,550	
	Rental property		5,500	5,500	
	Dept. Ops. Center room upgrades		9,000	9,000	
	TV monitors (3)	5	2,500	2,500	
7205	Fire Defense Zone (Hazard Mitigation)	1	236,000	236,000	272,553
7322	Consulting and Management Fees	1,6	3,350	3,350	3,220
7324	Audit and Accounting Fees	9	25,000	25,000	22,073
7348	Instruments & Equip. < \$5,000	6	85,000	85,000	92,118

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2017-18	Prelim. Budget FY 2017-18	Actual FY 2016-17
	Hose equipment and maintenance	4	6,000	6,000	
	Mobile radios and chargers	4	4,450	4,450	
	Rope rescue equipment maintenance	4	5,000	5,000	
	MDCs for engines	4	20,000	20,000	
	Multi-gas monitors (4)/calibration syst.	4	13,000	13,000	
	King radios (8) and microphones (16)	4	15,300	15,300	
	Drone and accessories	5	4,650	4,650	
	Incident scene lights (3)	4	8,200	8,200	
	Airbag lifts set	4	8,400	8,400	
7363	Equipment Maintenance (Vehicles)	6	69,500	69,500	82,221
	Operational	4,5	63,000	63,000	
	LED headlights for E91/E92		6,500	6,500	
7400	Medical & First Aid Supplies	4	38,100	38,100	45,449
	Operational		30,000	30,000	
	Fireline paramedic AEDs (2)		8,100	8,100	
7430	Memberships	7	12,500	12,500	12,081
7450	Office Expense	All	27,500	27,500	25,750
	Operational		27,500	27,500	
7460	Professional and Special Services		359,750	328,200	258,074
	Operational	2,4,5	249,750	268,200	
	Public Information and Education	1	45,000	45,000	
	EMS system study	5	25,000	15,000	
	GIS mapping/response project	5	20,000		
	Employee Wellness Program	7	20,000	-	
7507	ADP Payroll Fees	9	7,500	7,500	6,541
7510	Contractual Services	4,5	61,600	61,600	42,603
7530	Publications & Legal Notices	9	6,000	6,000	5,174
7546	Administrative Tax Expense	9	240,000	240,000	238,346
7580	Rents & Leases (Gibraltar)	4	4,500	4,500	3,717
7630	Small Tools & Instruments	4	20,100	20,100	21,116
	Operational		10,000	10,000	
	HazMat team equipment		3,000	3,000	
	Patrol 91/92 equipment		7,100	7,100	
7650	Special District Expense	9	53,500	53,500	28,257
	Operational (permits, fees, other)		8,000	8,000	
	LAFCO		13,000	13,000	
	Promotion/new hire expenses		2,500	2,500	
	Centennial Anniversary	1,9	30,000	30,000	
7671	Special Projects	1,2	38,000	38,000	13,654
	Public Education materials		7,500	7,500	
	Hazard abatement brochure		6,000	6,000	
	Evacuation drill expenses		5,000	5,000	
	Neighborhood chipping flyer		4,500	4,500	
	Fire prevention publication		15,000	15,000	
7730	Transportation and Travel	5,7	35,000	25,000	29,219
7731	Gasoline/Oil/Fuel	3,4,6	55,000	63,000	41,204
7732	Training	7	87,750	87,750	76,236
	Operational		85,000	85,000	

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DRAFT
FISCAL YEAR 2017-18**

FUND 3650 - GENERAL FUND						
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2017-18	Prelim. Budget FY 2017-18	Actual FY 2016-17	
	Paramedic training		2,750	2,750		
7760	Utilities	6	48,000	48,000	43,526	
	Operational		43,000	-	-	
	Rental housing utilities		5,000	-	-	
	Total Services & Supplies		1,812,550	1,769,650	1,718,622	
Capital Assets						
8300	Equipment		414,200	464,200	358,009	
	Facility repairs/replace: roof, carpet,					
	Dispatch A/C, concrete	6	277,000	277,000		
	Rental property upgrades	6	50,000	50,000		
	Voice logging recorder equipment	4	29,000	29,000		
	Portable weather station (RAWS)	2	20,000	20,000		
	Commercial grade treadmills (2)	8	17,000	17,000		
	Dept. Ops. Center lights upgrade	1,6	15,000	15,000		
	Forcible entry training equipment	4,7	6,200	6,200		
	Dispatch radio analog circuits		-	50,000	-	
	Total Capital Assets		414,200	464,200	358,009	
	TOTAL EXPENDITURES		17,643,042	15,931,395	(1,711,647)	
OTHER FINANCING USES						
7901	Tfr To Pension Obligation Fund (3651)	9	155,000	155,000	-	
7901	Tfr To Capital Reserves Fund (3652)	4,6	460,000	460,000	-	
7901	Tfr To Land & Building Fund (3653)	4,6	860,000	860,000	-	
	Total Other Financing Uses		1,475,000	1,475,000	-	
	Other Financing Sources & Uses		1,475,000	1,475,000		
	Net Financial Impact		(1,020,252)	75,861		
Fund 3650 Fund Balance Detail						
	*Reserves: Catastrophic (a/o 7/1/17)		2,400,000			
	*Reserves: Economic Uncertainties (a/o 7/1/17)		3,670,000			
	Fund Balance - Unrestricted Residual (Estimate)		1,105,680			
	Net Financial Impact (Unrestricted Residual)		(1,020,252)			
	Projected Ending Fund Balance at 6/30/2018		6,155,428			

*Reserves Policy adopted as part of Capitol PFG Financial Analysis recommendations.

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2017-18**

FUND 3651 - PENSION OBLIGATION FUND				
Account	Line Item Description	Final Budget FY 2017-18	Prelim. Budget FY 2017-18	Actual FY 2016-17
REVENUES				
Financing Sources				
3380	Interest Income	-	-	9
5910	Transfer from General Fund (3650)	155,000	155,000	455,362
	TOTAL FUND REVENUES	155,000	155,000	455,371
EXPENDITURES				
Services & Supplies				
7460	Administration Fee	3,500	3,500	2,960
7830	Interest Expense	6,340	6,340	17,402
	Total Services & Supplies	9,840	9,840	20,362
OTHER FINANCING USES				
7910	Long Term Debt Principal Repayment	145,000	145,000	435,000
	Other Financing Uses	145,000	145,000	435,000
	TOTAL EXPENDITURES & TRANSFERS	154,840	154,840	455,362
	Net Financial Impact	160	160	9
Fund 3651 Equity				
	Beginning Fund Balance at 7/1/2018	208		
	Net Financial Impact	160		
	Projected Ending Fund Balance at 6/30/2019	368		

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2017-18**

FUND 3652 - CAPITAL RESERVES FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2017-18</u>	<u>Prelim. Budget FY 2017-18</u>	<u>Actual FY 2016-17</u>
REVENUES				
Use of Money and Property				
3380	Interest Income	10,000	10,000	9,808
	Total Use of Money and Property	10,000	10,000	9,808
Financing Sources				
5910	Transfer from General Fund (3650)	460,000	460,000	352,000
	Total Financing Sources	460,000	460,000	352,000
	TOTAL FUND REVENUES	470,000	470,000	361,808
EXPENDITURES				
Capital Assets				
8300	Apparatus (Engine 391 - Type 3)	432,000	432,000	-
	Vehicle (Battalion Chief 915)	80,000	80,000	56,731
	Total Capital Assets	512,000	512,000	56,731
	TOTAL EXPENDITURES	512,000	512,000	56,731
	Net Financial Impact	(42,000)	(42,000)	305,077
Fund 3652 Equity				
	Beginning Fund Balance at 7/1/2018	2,658,333		
	Net Financial Impact	(42,000)		
	Projected Ending Fund Balance at 6/30/2019	2,616,333		

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2017-18**

FUND 3653 - LAND AND BUILDING FUND				
Account	Line Item Description	Final Budget FY 2017-18	Prelim. Budget FY 2017-18	Actual FY 2016-17
REVENUES				
Use of Money and Property				
3380	Interest Income	15,000	15,000	18,741
	Total Use of Money and Property	15,000	15,000	18,741
Financing Sources				
5910	Transfer from General Fund (3650)	860,000	860,000	834,000
	Total Financing Sources	860,000	860,000	834,000
	TOTAL FUND REVENUES	875,000	875,000	852,741
EXPENDITURES				
Capital Assets				
8100	Land	200,000	200,000	7,941
	Total Capital Assets	200,000	200,000	7,941
	TOTAL EXPENDITURES	200,000	200,000	7,941
	Net Financial Impact	675,000	675,000	844,800
Fund 3653 Equity				
	Est. Beginning Fund Balance at 7/1/2018	5,358,344		
	Net Financial Impact	675,000		
	Projected Ending Fund Balance at 6/30/2019	6,033,344		