

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

June 15, 2015 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 May 2015 financial statements.
3. Review PARS OPEB Trust Program statement for April 2015.
4. Review and make recommendation for adoption of Resolution 2015-05, Adoption of the Preliminary Budget for the Fiscal Year 2015-16.
5. Review and make recommendation for adoption of price and population factors for establishing the appropriations limit for fiscal year 2014-15.
6. Review and make recommendation for approval of the Publicly Available Pay Schedule, effective July 1, 2015.
7. Fire Chief's Report.
8. Requests for items to be included for the next Finance Committee Meeting.
9. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is June 10, 2015.

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.

June 15, 2015

MONTECITO FIRE PROTECTION DISTRICT

Notes for Finance Committee Meeting

May 15, 2015 at 11:00 a.m.

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

The meeting was called to order by Director Sinsler at 11:00 a.m.

Directors present: Director Sinsler and Director van Duinwyk

Staff present: Chip Hickman, Fire Chief and Araceli Gil, District Accountant

- 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.**

Mr. Warner Owens asked if any existing agreements will be affected due to Carpinteria-Summerland Fire's failed bond measure. Chief Hickman indicated that current agreements will not be affected.

- 2. Review and make recommendation for approval of April 2015 financial statements.**

The Committee asked several questions regarding the financial statements, including variances with interest income and miscellaneous income, expenditures for the HEARO Alert radios, growth in medical supplies, and CalPERS retirement contribution calculations.

After further review of the financial statements, the Finance Committee agreed to recommend approval of the April 2015 financial statements.

- 3. Review PARS OPEB Trust Program statement for March 2015.**

The Committee did not take any action.

- 4. Review draft Preliminary Budget for FY 2015-16.**

Ms. Gil explained the addition of fire assignment revenue, and the changes to the budgeted overtime line items. The Committee asked for further explanation on some of the variances in the budget from last fiscal year's final budget, including increases in clothing and PPE, medical expenses, and special district expense, along with an explanation for the decrease in professional and specialized services.

The Committee did not take any further action.

The Committee took a recess at 11:55 a.m. and reconvened at 11:59 a.m.

5. Consider recommendation to approve Resolution 2015-04, Amending Final Budget for FY 2014-15.

Ms. Gil explained the need for a budget amendment in order to account for the unanticipated revenue earned from fire assignments and a deposit returned from State Compensation Insurance Fund. The revenue will offset unanticipated expenses for overtime, worker's compensation insurance and capital assets.

The Finance Committee agreed to recommend approval of Resolution 2015-04 at the upcoming Board meeting.

6. Fire Chief's Report.

Chief Hickman reported on the arrival of the new Medic 91 ambulance.

7. Requests for items to be included for the next Finance Committee Meeting.

None.

8. Adjournment.

The meeting was adjourned at 12:45 p.m.

Agenda Item #2

Variance Report
Finance Committee - June 15, 2015

| Report | Line Item | Variance Explanation |
|----------------------------|------------------|--|
| 1 Balance Sheet | 0115 | The County posts quarterly investment fair market value (FMV) adjustments for cash invested in their investment pool. |
| 2 Balance Sheet | 0130 | Cash held with Cochrane Property Management for rental property units. |
| 3 Balance Sheet | 0550 | The deposit amount required by State Fund was cleared out with the budget amendment. |
| 4 Balance Sheet | 1210 | The Accounts Payable detail is included in the Cash Reconciliation report. |
| 5 Balance Sheet | 1330 | The funds borrowed from Fund 3653 to help offset potential cash flow shortages have been repaid. |
| 6 Balance Sheet | 1400 | The deposit amounts held for the three rental property tenants. |
| 7 Balance Sheet | 1730 | This account serves as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Budget Journal Entry. |
| 8 Fund Balance Components | 9605 | The Nonspendable Fund Balance category accounted for the deposit held by State Fund (see line 3 above). This fund balance was cleared out with the budget amendment. |
| 9 Fund Balance Components | 9797 | The Restricted Fund Balance category accounts is posted by the County. The current balance agrees to the budgeted amount for "unrealized gains", line 3381 in the Financial Status report. |
| 10 Fund Balance Components | 9821 & 9898 | The Committed Fund Balance category accounts for funds belonging to the District that are reserved for a designated purpose. The \$500 is reserved for petty cash, and the \$1.2 million is for the "Catastrophic Reserve Fund". |
| 11 Fund Balance Components | Residual | The Residual Fund Balance category accounts for unrestricted funds. Any unspent funds at year-end carry over in this fund balance. |
| 12 Financial Status | Taxes | The variance of \$521,000 from the budgeted total is considered collectible. |
| 13 Financial Status | 3750 | Fire reimbursement revenue received from California Office of Emergency Services. On June 3rd, the District received payment for the approximate \$75,000 variance. |
| 14 Financial Status | 5105 | The line item is being used to account for revenue from first response services provided to AMR and dispatch services provided to Carpinteria-Summerland Fire. All revenue is considered collectible. |
| 15 Financial Status | 6100 | Additional expenses of approximately \$800,000 are projected by June 30th. |
| 16 Financial Status | 6300 | Additional overtime expenses of approximately \$75,000 are projected by June 30th. |
| 17 Financial Status | 6400 | Additional retirement contribution expenses of approximately \$250,000 are projected by June 30th. |
| 18 Financial Status | 6475 | The third and final OPEB contribution (for this fiscal year) for \$536,712 will post by June 30th. |
| 19 Financial Status | 6900 | There are no additional worker's compensation payments projected for this fiscal year. |

Variance Report
Finance Committee - June 15, 2015

| Report | Line Item | Variance Explanation |
|----------------------------|------------------|---|
| 20 Financial Status | 7205 | Additional hazard mitigation expenses of approximately \$50,000 are projected by June 30th. |
| 21 Financial Status | 7348 | Additional equipment expenses of approximately \$20,000 are projected by June 30th. |
| 22 Financial Status | 7363 | This account is currently under budget by \$14k, but will be closer to the budgeted amount by year-end due to an expensive repair to Engine 91 and other scheduled maintenance. |
| 23 Financial Status | 7460 | Expenses are low for the year. Large budgeted items include the CWPP and helicopter prepositioning, both are services that will likely not incur any expenses this fiscal year. Additional expenses of approximately \$40,000 are projected by June 30th. |
| 24 Financial Status | 7506 | Fee paid to the SB County Tax Collector's office. The expense was about \$25k less than budgeted. |
| 25 Financial Status | 7650 | Additional expenses of approximately \$5,000 are projected by June 30th. |
| 26 Financial Status | 7731 | Additional expenses of approximately \$10,000 are projected by June 30th. |

Balance Sheet

As of: 5/31/2015
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 7/1/2014 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 5/31/2015 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 4,021,476.42 | 18,172,142.57 | 16,168,486.07 | 6,025,132.92 |
| 0115 -- Treasury FMV Adjustment | -2,052.63 | 12,702.45 | 7,671.61 | 2,978.21 1 |
| 0120 -- Imprest Cash | 500.00 | 0.00 | 0.00 | 500.00 |
| 0130 -- Cash with Fiscal Agents | 17,597.94 | 20,878.25 | 29,570.76 | 8,905.43 2 |
| 0230 -- Accounts Receivable | 115,847.81 | 0.00 | 115,847.81 | 0.00 |
| 0240 -- Interest Receivable | 7,743.87 | 8,514.38 | 16,258.25 | 0.00 |
| 0550 -- Deposits with Others | 67,620.00 | 3,258.00 | 70,878.00 | 0.00 3 |
| Total Assets | 4,228,733.41 | 18,217,495.65 | 16,408,712.50 | 6,037,516.56 |
| Liabilities, Equity & Other Credits | | | | |
| Liabilities | | | | |
| 1010 -- Warrants Payable | 0.00 | 4,141,360.66 | 4,141,360.66 | 0.00 |
| 1015 -- EFT Payable | 0.00 | 2,721,492.53 | 2,721,492.53 | 0.00 |
| 1210 -- Accounts Payable | 134,045.11 | 6,321,345.21 | 6,272,260.20 | 84,960.10 4 |
| 1240 -- Accrued Expenses | 278,335.41 | 278,335.41 | 0.00 | 0.00 |
| 1330 -- Due To Other Funds | 0.00 | 1,500,000.00 | 1,500,000.00 | 0.00 5 |
| 1400 -- Deposits | 3,000.00 | 0.00 | 0.00 | 3,000.00 6 |
| 1730 -- Unidentified Deposits | 0.00 | 861,045.75 | 861,045.75 | 0.00 7 |
| Total Liabilities | 415,380.52 | 15,823,579.56 | 15,496,159.14 | 87,960.10 |
| Equity | | | | |
| 2110 -- Fund Balance-Nonspendable | 67,620.00 | 70,878.00 | 3,258.00 | 0.00 |
| 2120 -- Fund Balance-Restricted | 0.00 | 0.00 | 2,978.21 | 2,978.21 |
| 2130 -- Fund Balance-Committed | 1,200,500.00 | 0.00 | 0.00 | 1,200,500.00 |
| 2200 -- Fund Balance-Residual | 2,545,232.89 | 32,729,624.69 | 34,930,470.05 | 4,746,078.25 |
| Total Equity | 3,813,352.89 | 32,800,502.69 | 34,936,706.26 | 5,949,556.46 |

Balance Sheet

As of: 5/31/2015
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 7/1/2014 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 5/31/2015 |
|---|-------------------------------|------------------------|-------------------------|-----------------------------|
| Total Liabilities, Equity & Other Credits | 4,228,733.41 | 48,624,082.25 | 50,432,865.40 | 6,037,516.56 |

Balance Sheet

As of: 5/31/2015
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 7/1/2014 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 5/31/2015 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 347.22 | 769,140.99 | 769,307.91 | 180.30 |
| 0115 -- Treasury FMV Adjustment | -0.18 | 540.53 | 540.22 | 0.13 |
| 0240 -- Interest Receivable | 0.36 | 27.63 | 27.99 | 0.00 |
| Total Assets | 347.40 | 769,709.15 | 769,876.12 | 180.43 |
| Liabilities, Equity & Other Credits | | | | |
| Liabilities | | | | |
| 1010 -- Warrants Payable | 0.00 | 2,190.00 | 2,190.00 | 0.00 |
| 1015 -- EFT Payable | 0.00 | 767,117.91 | 767,117.91 | 0.00 |
| 1210 -- Accounts Payable | 0.00 | 769,307.91 | 769,307.91 | 0.00 |
| Total Liabilities | 0.00 | 1,538,615.82 | 1,538,615.82 | 0.00 |
| Equity | | | | |
| 2120 -- Fund Balance-Restricted | 0.00 | 0.00 | 0.13 | 0.13 |
| 2140 -- Fund Balance-Assigned | 347.40 | 0.00 | 0.00 | 347.40 |
| 2200 -- Fund Balance-Residual | 0.00 | 1,539,162.26 | 1,538,995.16 | -167.10 |
| Total Equity | 347.40 | 1,539,162.26 | 1,538,995.29 | 180.43 |
| Total Liabilities, Equity & Other Credits | 347.40 | 3,077,778.08 | 3,077,611.11 | 180.43 |

Balance Sheet

As of: 5/31/2015
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 7/1/2014 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 5/31/2015 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 2,070,998.04 | 384,970.40 | 69,585.74 | 2,386,382.70 |
| 0115 -- Treasury FMV Adjustment | -1,057.07 | 4,783.77 | 2,126.23 | 1,600.47 |
| 0240 -- Interest Receivable | 1,981.27 | 5,733.13 | 7,714.40 | 0.00 |
| 0550 -- Deposits with Others | 154,933.00 | 0.00 | 154,933.00 | 0.00 |
| Total Assets | 2,226,855.24 | 395,487.30 | 234,359.37 | 2,387,983.17 |
| Liabilities, Equity & Other Credits | | | | |
| Liabilities | | | | |
| 1010 -- Warrants Payable | 0.00 | 69,585.74 | 69,585.74 | 0.00 |
| 1210 -- Accounts Payable | 0.00 | 69,585.74 | 69,585.74 | 0.00 |
| 1730 -- Unidentified Deposits | 0.00 | 44,850.00 | 44,850.00 | 0.00 |
| Total Liabilities | 0.00 | 184,021.48 | 184,021.48 | 0.00 |
| Equity | | | | |
| 2110 -- Fund Balance-Nonspendable | 154,933.00 | 154,933.00 | 0.00 | 0.00 |
| 2120 -- Fund Balance-Restricted | 0.00 | 0.00 | 1,600.47 | 1,600.47 |
| 2140 -- Fund Balance-Assigned | 2,071,922.24 | 0.00 | 0.00 | 2,071,922.24 |
| 2200 -- Fund Balance-Residual | 0.00 | 697,952.44 | 1,012,412.90 | 314,460.46 |
| Total Equity | 2,226,855.24 | 852,885.44 | 1,014,013.37 | 2,387,983.17 |
| Total Liabilities, Equity & Other Credits | 2,226,855.24 | 1,036,906.92 | 1,198,034.85 | 2,387,983.17 |

Balance Sheet

As of: 5/31/2015
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 7/1/2014 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 5/31/2015 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 7,858,749.96 | 1,524,532.79 | 2,300,531.00 | 7,082,751.75 |
| 0115 -- Treasury FMV Adjustment | -4,011.24 | 14,579.28 | 5,669.38 | 4,898.66 |
| 0240 -- Interest Receivable | 5,688.06 | 18,844.73 | 24,532.79 | 0.00 |
| 0260 -- Due From Other Funds | 0.00 | 1,500,000.00 | 1,500,000.00 | 0.00 |
| Total Assets | 7,860,426.78 | 3,057,956.80 | 3,830,733.17 | 7,087,650.41 |
| Liabilities, Equity & Other Credits | | | | |
| Equity | | | | |
| 2120 -- Fund Balance-Restricted | 0.00 | 0.00 | 4,898.66 | 4,898.66 |
| 2140 -- Fund Balance-Assigned | 7,860,426.78 | 0.00 | 0.00 | 7,860,426.78 |
| 2200 -- Fund Balance-Residual | 0.00 | 1,715,998.04 | 938,323.01 | -777,675.03 |
| Total Equity | 7,860,426.78 | 1,715,998.04 | 943,221.67 | 7,087,650.41 |
| Total Liabilities, Equity & Other Credits | | | | |
| | 7,860,426.78 | 1,715,998.04 | 943,221.67 | 7,087,650.41 |

Fund Balance Components

As of: 6/10/2015
Accounting Period: OPEN

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 7/1/2014 Beginning Balance | 6/30/2015 Year-To-Date Actual Increases | 6/30/2015 Year-To-Date Actual Decreases | 6/30/2015 Year-To-Date Ending Balance |
|--|-------------------------------|---|---|---|
| General Ledger Account 2110 -- Fund Balance-Nonspendable | | | | |
| 9605 -- Prepaids/Deposits | 67,620.00 | 3,258.00 | 70,878.00 | 0.00 8 |
| Total Fund Balance-Nonspendable | 67,620.00 | 3,258.00 | 70,878.00 | 0.00 |
| General Ledger Account 2120 -- Fund Balance-Restricted | | | | |
| 9797 -- Unrealized Gains | 0.00 | 2,978.21 | 0.00 | 2,978.21 9 |
| Total Fund Balance-Restricted | 0.00 | 2,978.21 | 0.00 | 2,978.21 |
| General Ledger Account 2130 -- Fund Balance-Committed | | | | |
| 9821 -- Imprest Cash | 500.00 | 0.00 | 0.00 | 500.00 |
| 9898 -- Contingencies | 1,200,000.00 | 0.00 | 0.00 | 1,200,000.00 |
| Total Fund Balance-Committed | 1,200,500.00 | 0.00 | 0.00 | 1,200,500.00 10 |
| General Ledger Account 2200 -- Fund Balance-Residual | | | | |
| Fund Balance-Residual | 2,545,232.89 | 34,970,410.56 | 33,132,713.07 | 4,382,930.38 11 |
| Total Fund Balance-Residual | 2,545,232.89 | 34,970,410.56 | 33,132,713.07 | 4,382,930.38 |
| Total Montecito Fire Protection Dist | 3,813,352.89 | 34,976,646.77 | 33,203,591.07 | 5,586,408.59 |

Financial Status

As of: 5/31/2015 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Taxes | | | | |
| 3010 -- Property Tax-Current Secured | 13,782,468.00 | 13,489,083.39 | -293,384.61 | 97.87 % |
| 3011 -- Property Tax-Unitary | 107,223.00 | -305.66 | -107,528.66 | -0.29 % |
| 3020 -- Property Tax-Current Unsecd | 582,421.00 | 629,628.56 | 47,207.56 | 108.11 % |
| 3040 -- Property Tax-Prior Secured | -60,614.00 | -102.20 | 60,511.80 | 0.17 % |
| 3050 -- Property Tax-Prior Unsecured | 7,918.00 | 0.00 | -7,918.00 | 0.00 % |
| 3054 -- Supplemental Pty Tax-Current | 219,299.00 | 16,261.83 | -203,037.17 | 7.42 % |
| 3056 -- Supplemental Pty Tax-Prior | 14,809.00 | -2,580.20 | -17,389.20 | -17.42 % |
| Taxes | 14,653,524.00 | 14,131,985.72 | -521,538.28 | 96.44 % |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 17,659.00 | 8,514.38 | -9,144.62 | 48.22 % |
| 3381 -- Unrealized Gain/Loss Invstmnts | 2,979.00 | 5,045.33 | 2,066.33 | 169.36 % |
| 3409 -- Other Rental of Bldgs and Land | 50,961.00 | 37,896.93 | -13,064.07 | 74.36 % |
| Use of Money and Property | 71,599.00 | 51,456.64 | -20,142.36 | 71.87 % |
| Intergovernmental Revenue-State | | | | |
| 3750 -- State-Emergency Assistance | 548,288.00 | 473,885.38 | -74,402.62 | 86.43 % |
| 4220 -- Homeowners Property Tax Relief | 86,330.00 | 84,366.22 | -1,963.78 | 97.73 % |
| Intergovernmental Revenue-State | 634,618.00 | 558,251.60 | -76,366.40 | 87.97 % |
| Intergovernmental Revenue-Federal | | | | |
| 4476 -- Federal Emergency Assistance | 57,366.00 | 57,365.80 | -0.20 | 100.00 % |
| Intergovernmental Revenue-Federal | 57,366.00 | 57,365.80 | -0.20 | 100.00 % |
| Charges for Services | | | | |
| 5105 -- Reimb for District Services | 180,140.00 | 135,411.26 | -44,728.74 | 75.17 % |
| Charges for Services | 180,140.00 | 135,411.26 | -44,728.74 | 75.17 % |

Financial Status

As of: 5/31/2015 (92% 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 | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| Miscellaneous Revenue | | | | |
| 5909 -- Other Miscellaneous Revenue | 5,825.00 | 29,738.96 | 23,913.96 | 510.54 % |
| Miscellaneous Revenue | 5,825.00 | 29,738.96 | 23,913.96 | 510.54 % |
| Revenues | 15,603,072.00 | 14,964,209.98 | -638,862.02 | 95.91 % |
| Expenditures | | | | |
| Salaries and Employee Benefits | | | | |
| 6100 -- Regular Salaries | 6,623,640.00 | 5,581,133.86 | 1,042,506.14 | 84.26 % 15 |
| 6300 -- Overtime | 1,448,004.00 | 1,194,157.46 | 253,846.54 | 82.47 % 16 |
| 6400 -- Retirement Contribution | 1,885,332.00 | 1,567,590.33 | 317,741.67 | 83.15 % 17 |
| 6475 -- Retiree Medical OPEB | 1,610,136.00 | 1,073,424.00 | 536,712.00 | 66.67 % 18 |
| 6550 -- FICA/Medicare | 99,663.00 | 90,982.69 | 8,680.31 | 91.29 % |
| 6600 -- Health Insurance Contrib | 1,262,839.00 | 1,280,009.66 | -17,170.66 | 101.36 % |
| 6700 -- Unemployment Ins Contribution | 8,925.00 | 8,371.35 | 553.65 | 93.80 % |
| 6900 -- Workers Compensation | 754,674.00 | 630,314.55 | 124,359.45 | 83.52 % 19 |
| Salaries and Employee Benefits | 13,693,213.00 | 11,425,983.90 | 2,267,229.10 | 83.44 % |
| Services and Supplies | | | | |
| 7030 -- Clothing and Personal | 12,000.00 | 15,839.43 | -3,839.43 | 132.00 % |
| 7050 -- Communications | 96,300.00 | 83,814.58 | 12,485.42 | 87.03 % |
| 7060 -- Food | 2,500.00 | 2,083.34 | 416.66 | 83.33 % |
| 7070 -- Household Supplies | 24,970.00 | 19,714.51 | 5,255.49 | 78.95 % |
| 7090 -- Insurance | 29,302.00 | 30,051.15 | -749.15 | 102.56 % |
| 7120 -- Equipment Maintenance | 25,000.00 | 31,716.35 | -6,716.35 | 126.87 % |
| 7200 -- Structure & Ground Maintenance | 38,224.00 | 37,922.01 | 301.99 | 99.21 % |
| 7205 -- Fire Defense Zone | 90,000.00 | 34,895.29 | 55,104.71 | 38.77 % 20 |
| 7322 -- Consulting & Mgmt Fees | 3,100.00 | 2,345.61 | 754.39 | 75.66 % |
| 7324 -- Audit and Accounting Fees | 22,685.00 | 22,657.00 | 28.00 | 99.88 % |

Financial Status

As of: 5/31/2015 (92% 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 | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| 7348 -- Instruments & Equip. < \$5000 | 39,665.00 | 6,100.10 | 33,564.90 | 15.38 % 21 |
| 7363 -- Equipment Maintenance | 50,000.00 | 35,953.67 | 14,046.33 | 71.91 % 22 |
| 7400 -- Medical, Dental and Lab | 18,136.00 | 17,144.07 | 991.93 | 94.53 % |
| 7430 -- Memberships | 2,750.00 | 8,728.00 | -5,978.00 | 317.38 % |
| 7450 -- Office Expense | 27,317.00 | 26,910.22 | 406.78 | 98.51 % |
| 7460 -- Professional & Special Service | 516,000.00 | 249,115.44 | 266,884.56 | 48.28 % 23 |
| 7506 -- Administrative Expense (SBC) | 165,000.00 | 140,370.00 | 24,630.00 | 85.07 % 24 |
| 7507 -- ADP Payroll Fees | 7,500.00 | 6,289.68 | 1,210.32 | 83.86 % |
| 7510 -- Contractual Services | 41,400.00 | 31,076.72 | 10,323.28 | 75.06 % |
| 7530 -- Publications & Legal Notices | 2,000.00 | 1,272.96 | 727.04 | 63.65 % |
| 7546 -- Administrative Expense | 0.00 | 0.00 | 0.00 | -- |
| 7580 -- Rents/Leases-Structure | 5,500.00 | 3,706.10 | 1,793.90 | 67.38 % |
| 7630 -- Small Tools & Instruments | 11,200.00 | 7,252.27 | 3,947.73 | 64.75 % |
| 7650 -- Special Departmental Expense | 94,850.00 | 69,307.56 | 25,542.44 | 73.07 % 25 |
| 7671 -- Special Projects | 9,400.00 | 7,952.51 | 1,447.49 | 84.60 % |
| 7730 -- Transportation and Travel | 12,000.00 | 10,782.22 | 1,217.78 | 89.85 % |
| 7731 -- Gasoline-Oil-Fuel | 55,000.00 | 39,373.24 | 15,626.76 | 71.59 % 26 |
| 7732 -- Training | 61,000.00 | 54,210.90 | 6,789.10 | 88.87 % |
| 7760 -- Utilities | 47,000.00 | 38,196.36 | 8,803.64 | 81.27 % |
| Services and Supplies | 1,509,799.00 | 1,034,781.29 | 475,017.71 | 68.54 % |
| Capital Assets | | | | |
| 8300 -- Equipment | 66,150.00 | 66,126.46 | 23.54 | 99.96 % |
| Capital Assets | 66,150.00 | 66,126.46 | 23.54 | 99.96 % |
| Expenditures | 15,269,162.00 | 12,526,891.65 | 2,742,270.35 | 82.04 % |

Financial Status

As of: 5/31/2015 (92% 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 | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|---|---|-------------------------------------|--------------------------------------|---|
| Other Financing Sources & Uses | | | | |
| Other Financing Sources | | | | |
| 5910 -- Oper Trf (In)-General Fund | 800,000.00 | 800,000.00 | 0.00 | 100.00 % |
| 5919 -- Sale Capital Assets-Prsnl Prop | 0.00 | 380.00 | 380.00 | -- |
| Other Financing Sources | 800,000.00 | 800,380.00 | 380.00 | 100.05 % |
| Other Financing Uses | | | | |
| 7901 -- Oper Trf (Out) | 1,101,529.00 | 1,101,519.00 | 10.00 | 100.00 % |
| Other Financing Uses | 1,101,529.00 | 1,101,519.00 | 10.00 | 100.00 % |
| Other Financing Sources & Uses | -301,529.00 | -301,139.00 | 390.00 | 99.87 % |
| Changes to Fund Balances | | | | |
| Decrease to Nonspendables | | | | |
| 9605 -- Prepaids/Deposits | 70,878.00 | 70,878.00 | 0.00 | 100.00 % |
| Decrease to Nonspendables | 70,878.00 | 70,878.00 | 0.00 | 100.00 % |
| Increase to Nonspendables | | | | |
| 9605 -- Prepaids/Deposits | 0.00 | 3,258.00 | -3,258.00 | -- |
| Increase to Nonspendables | 0.00 | 3,258.00 | -3,258.00 | -- |
| Increase to Restricted | | | | |
| 9797 -- Unrealized Gains | 2,979.00 | 2,978.21 | 0.79 | 99.97 % |
| Increase to Restricted | 2,979.00 | 2,978.21 | 0.79 | 99.97 % |
| Changes to Fund Balances | | | | |
| Montecito Fire Protection Dist | 67,899.00 | 64,641.79 | -3,257.21 | 95.20 % |
| Montecito Fire Protection Dist | 100,280.00 | 2,200,821.12 | 2,100,541.12 | 2,194.68 % |

Financial Status

As of: 5/31/2015 (92% 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 | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 0.00 | 27.63 | 27.63 | -- |
| 3381 -- Unrealized Gain/Loss Invstmnts | 1.00 | 0.31 | -0.69 | 31.00 % |
| Use of Money and Property | 1.00 | 27.94 | 26.94 | 2,794.00 % |
| Revenues | 1.00 | 27.94 | 26.94 | 2,794.00 % |
| Expenditures | | | | |
| Services and Supplies | | | | |
| 7460 -- Professional & Special Service | 2,190.00 | 2,190.00 | 0.00 | 100.00 % |
| Services and Supplies | 2,190.00 | 2,190.00 | 0.00 | 100.00 % |
| Other Charges | | | | |
| 7830 -- Interest Expense | 83,123.00 | 83,122.80 | 0.20 | 100.00 % |
| Other Charges | 83,123.00 | 83,122.80 | 0.20 | 100.00 % |
| Expenditures | | | | |
| Other Financing Sources & Uses | | | | |
| Other Financing Sources | | | | |
| 5910 -- Oper Trf (In)-General Fund | 769,123.00 | 769,113.00 | -10.00 | 100.00 % |
| Other Financing Sources | 769,123.00 | 769,113.00 | -10.00 | 100.00 % |
| Other Financing Uses | | | | |
| 7910 -- Long Term Debt Princ Repayment | 684,000.00 | 683,995.11 | 4.89 | 100.00 % |
| Other Financing Uses | 684,000.00 | 683,995.11 | 4.89 | 100.00 % |
| Other Financing Sources & Uses | 85,123.00 | 85,117.89 | -5.11 | 99.99 % |

Financial Status

As of: 5/31/2015 (92% 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 | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|------------------------------|---|-------------------------------------|--------------------------------------|---|
| Changes to Fund Balances | | | | |
| Increase to Restricted | | | | |
| 9797 -- Unrealized Gains | 1.00 | 0.13 | 0.87 | 13.00 % |
| Increase to Restricted | 1.00 | 0.13 | 0.87 | 13.00 % |
| Changes to Fund Balances | -1.00 | -0.13 | 0.87 | 13.00 % |
| Montecito Fire Pension Oblig | -190.00 | -167.10 | 22.90 | 87.95 % |

Financial Status

As of: 5/31/2015 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

| Line Item Account | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|---|---|-------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 0.00 | 5,733.13 | 5,733.13 | -- |
| 3381 -- Unrealized Gain/Loss Invstmnts | 1,601.00 | 2,657.54 | 1,056.54 | 165.99 % |
| Use of Money and Property | 1,601.00 | 8,390.67 | 6,789.67 | 524.09 % |
| Miscellaneous Revenue | | | | |
| 5909 -- Other Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | -- |
| Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | -- |
| Revenues | 1,601.00 | 8,390.67 | 6,789.67 | 524.09 % |
| Expenditures | | | | |
| Services and Supplies | | | | |
| 7460 -- Professional & Special Service | 0.00 | 2,500.00 | -2,500.00 | -- |
| Services and Supplies | 0.00 | 2,500.00 | -2,500.00 | -- |
| Capital Assets | | | | |
| 8300 -- Equipment | 117,200.00 | 222,018.74 | -104,818.74 | 189.44 % |
| Capital Assets | 117,200.00 | 222,018.74 | -104,818.74 | 189.44 % |
| Expenditures | 117,200.00 | 224,518.74 | -107,318.74 | 191.57 % |
| Other Financing Sources & Uses | | | | |
| Other Financing Sources | | | | |
| 5910 -- Oper Trf (In)-General Fund | 332,406.00 | 332,406.00 | 0.00 | 100.00 % |
| 5919 -- Sale Capital Assets-Prsnl Prop | 67,850.00 | 44,850.00 | -23,000.00 | 66.10 % |
| Other Financing Sources | 400,256.00 | 377,256.00 | -23,000.00 | 94.25 % |
| Other Financing Sources & Uses | 400,256.00 | 377,256.00 | -23,000.00 | 94.25 % |

Financial Status

As of: 5/31/2015 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

| Line Item Account | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|-------------------------------|---|-------------------------------------|--------------------------------------|---|
| Changes to Fund Balances | | | | |
| Increase to Restricted | | | | |
| 9797 -- Unrealized Gains | 1,601.00 | 1,600.47 | 0.53 | 99.97 % |
| Increase to Restricted | 1,601.00 | 1,600.47 | 0.53 | 99.97 % |
| Changes to Fund Balances | -1,601.00 | -1,600.47 | 0.53 | 99.97 % |
| Montecito Fire Cap Outlay Res | 283,056.00 | 159,527.46 | -123,528.54 | 56.36 % |

Financial Status

As of: 5/31/2015 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3653 -- Montecito Fire Land & Building

| Line Item Account | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|---|---|-------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 0.00 | 18,844.73 | 18,844.73 | -- |
| 3381 -- Unrealized Gain/Loss Invstmnts | 4,899.00 | 8,909.90 | 4,010.90 | 181.87 % |
| Use of Money and Property | 4,899.00 | 27,754.63 | 22,855.63 | 566.54 % |
| Revenues | 4,899.00 | 27,754.63 | 22,855.63 | 566.54 % |
| Expenditures | | | | |
| Capital Assets | | | | |
| 8100 -- Land | 100,000.00 | 0.00 | 100,000.00 | 0.00 % |
| 8700 -- Work in Progress | 0.00 | 531.00 | -531.00 | -- |
| Capital Assets | 100,000.00 | 531.00 | 99,469.00 | 0.53 % |
| Expenditures | 100,000.00 | 531.00 | 99,469.00 | 0.53 % |
| Other Financing Sources & Uses | | | | |
| Other Financing Uses | | | | |
| 7901 -- Oper Trf (Out) | 800,000.00 | 800,000.00 | 0.00 | 100.00 % |
| Other Financing Uses | 800,000.00 | 800,000.00 | 0.00 | 100.00 % |
| Other Financing Sources & Uses | -800,000.00 | -800,000.00 | 0.00 | 100.00 % |
| Changes to Fund Balances | | | | |
| Increase to Restricted | | | | |
| 9797 -- Unrealized Gains | 4,899.00 | 4,898.66 | 0.34 | 99.99 % |
| Increase to Restricted | 4,899.00 | 4,898.66 | 0.34 | 99.99 % |
| Changes to Fund Balances | -4,899.00 | -4,898.66 | 0.34 | 99.99 % |
| Montecito Fire Land & Building | -900,000.00 | -777,675.03 | 122,324.97 | 86.41 % |
| Net Financial Impact | -516,854.00 | 1,582,506.45 | 2,099,360.45 | -306.18 % |

Financial Status

As of: 5/31/2015 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3653 -- Montecito Fire Land & Building

| Line Item Account | 6/30/2015 Fiscal Year Adjusted Budget | 5/31/2015 Year-To-Date Actual | 6/30/2015 Fiscal Year Variance | 6/30/2015 Fiscal Year Pct of Budget |
|-------------------|---|-------------------------------------|--------------------------------------|---|
| | | | | |

Revenue Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount |
|---|-----------|------|--|------------|
| Line Item Account 3020 -- Property Tax-Current Unsecd JE - 0109197 | 5/1/2015 | | Unsec1/4% Admin Fee 14/15 per Gov'tCode29142(3020) | -1,680.72 |
| | | | Total Property Tax-Current Unsecd | -1,680.72 |
| Line Item Account 4220 -- Homeowners Property Tax Relief AUT - PT02985 | 5/31/2015 | | 2014/15 HOE Appmt - 15pct (4220) | 12,654.93 |
| | | | Total Homeowners Property Tax Relief | 12,654.93 |
| Line Item Account 5909 -- Other Miscellaneous Revenue DJE - 0070318 | 5/27/2015 | | Witness fee for A. Gregson | 275.00 |
| | | | Total Other Miscellaneous Revenue | 275.00 |
| Line Item Account 5910 -- Oper Trf (In)-General Fund JE - 0119245 | 5/29/2015 | | Transfer funds per adopted budget FY 2014-15 | 800,000.00 |
| | | | Total Oper Trf (In)-General Fund | 800,000.00 |
| Line Item Account 5919 -- Sale Capital Assets-Prsnl Prop DJE - 0070318 | 5/27/2015 | | Sale of out-of-service saws (2) | 380.00 |
| | | | Total Sale Capital Assets-Prsnl Prop | 380.00 |
| Line Item Account 9605 -- Prepaids/Deposits JE - 0118366 | 5/29/2015 | | Add'l premium adjustment for 7/1-12/31/14 policy | 70,878.00 |
| | | | Total Prepaids/Deposits | 70,878.00 |
| | | | Total Montecito Fire Protection Dist | 882,507.21 |

Revenue Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

| Document | Post On | Dept | Description | Amount |
|--|-----------|------|--|------------|
| Line Item Account 5910 -- Oper Trf (In)-General Fund | | | | |
| JE - 0119239 | 5/29/2015 | | Transfer funds per adopted budget FY 2014-15 | 332,406.00 |
| | | | Total Oper Trf (In)-General Fund | 332,406.00 |
| | | | Total Montecito Fire Cap Outlay Res | 332,406.00 |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|--|-----------|------|---|------------|--------|---|
| Line Item Account 6100 -- Regular Salaries | | | | | | |
| CLM - 0334938 | 5/1/2015 | | Employer & employee contributions, 5/1/15 | 21,732.55 | 356600 | MASSMUTUAL |
| CLM - 0334992 | 5/1/2015 | | Survivor benefit & employee contribution, 5/1/15 | 13,017.09 | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| EFC - 0012700 | 5/1/2015 | | Montecito Fire Payroll, 5/1/15 | 267,999.60 | 710175 | STATE/FEDERAL TAXES & DIRECT DEPOSITS |
| JE - 0118340 | 5/1/2015 | | Overtime adjustment, 5/1/15 | -49,089.59 | | |
| JE - 0118340 | 5/1/2015 | | Overtime adjustment, 5/1/15 | 5,037.30 | | |
| EFC - 0012721 | 5/11/2015 | | Montecito Fire FSA plan pmts, 4/28-5/10/15 | 412.00 | 788368 | CONEXIS BENEFITS ADMINISTRATOR LP |
| CLM - 0336790 | 5/18/2015 | | Health Benefits, June | 3,816.22 | 648390 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| CLM - 0336793 | 5/18/2015 | | Employee paid dues & insurance, 5/18/15 | 7,297.00 | 556913 | Montecito Firemens Assoc |
| CLM - 0336795 | 5/18/2015 | | Employer & employee contributions, 5/18/15 | 22,757.55 | 356600 | MASSMUTUAL |
| CLM - 0337718 | 5/18/2015 | | Survivor benefit & employee contribution, 5/18/15 | 12,678.59 | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| EFC - 0012796 | 5/18/2015 | | Montecito Fire Payroll, 5/18/15 | 232,784.95 | 710175 | STATE/FEDERAL TAXES & DIRECT DEPOSITS |
| JE - 0118906 | 5/18/2015 | | Overtime adjustment, 5/18/15 | -26,042.95 | | |
| JE - 0118906 | 5/18/2015 | | Payroll check transfer, 5/18/15 | 4,661.24 | | |
| EFC - 0012795 | 5/19/2015 | | Montecito Fire FSA plan pmts, 1/1-5/19/15 Checks | 2,394.17 | 788368 | CONEXIS BENEFITS ADMINISTRATOR LP |
| CLM - 0336624 | 5/22/2015 | | Employee paid insurance, April | 1,549.22 | 244645 | AFLAC |
| DJE - 0070318 | 5/27/2015 | | S. Bumanglag health premium, EE portion | -25.52 | | |
| EFC - 0012906 | 5/29/2015 | | Montecito Fire FSA plan pmts, 5/10-5/27/15 | 1,320.60 | 788368 | CONEXIS BENEFITS ADMINISTRATOR LP |
| Total Regular Salaries | | | | 522,300.02 | | |
| Line Item Account 6300 -- Overtime | | | | | | |
| JE - 0118340 | 5/1/2015 | | Overtime adjustment, 5/1/15 | 49,089.59 | | |
| JE - 0118906 | 5/18/2015 | | Overtime adjustment, 5/18/15 | 26,042.95 | | |
| Total Overtime | | | | 75,132.54 | | |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|--|-----------|------|--|-------------------|--------|---|
| Line Item Account 6400 -- Retirement Contribution | | | | | | |
| CLM - 0334992 | 5/1/2015 | | Retirement contributions, 5/1/15 | 74,402.31 | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| CLM - 0337718 | 5/18/2015 | | Retirement contributions, 5/18/15 | 72,281.51 | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| | | | Total Retirement Contribution | 146,683.82 | | |
| Line Item Account 6550 -- FICA/Medicare | | | | | | |
| EFC - 0012700 | 5/1/2015 | | Montecito Fire Payroll, 5/1/15 | 4,266.25 | 710175 | STATE/FEDERAL TAXES & DIRECT DEPOSITS |
| EFC - 0012796 | 5/18/2015 | | Montecito Fire Payroll, 5/18/15 | 3,691.77 | 710175 | STATE/FEDERAL TAXES & DIRECT DEPOSITS |
| | | | Total FICA/Medicare | 7,958.02 | | |
| Line Item Account 6600 -- Health Insurance Contrib | | | | | | |
| CLM - 0333883 | 5/1/2015 | | Dental insurance, May | 14,227.03 | 711633 | DELTA DENTAL |
| MIC - 0066309 | 5/1/2015 | | Vision insurance - active, May | 1,588.60 | 855111 | Vision Service Plan-CA |
| MIC - 0066309 | 5/1/2015 | | Vision insurance - retirees, May | 1,318.20 | 855111 | Vision Service Plan-CA |
| CLM - 0336790 | 5/18/2015 | | Health Benefits, June | 96,449.18 | 648390 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| CLM - 0336794 | 5/18/2015 | | Life Insurance, June | 694.68 | 007069 | LINCOLN NATIONAL LIFE INS |
| CLM - 0336289 | 5/19/2015 | | FSA administrative fee, April | 97.75 | 788368 | CONEXIS BENEFITS ADMINISTRATOR LP |
| | | | Total Health Insurance Contrib | 114,375.44 | | |
| Line Item Account 6700 -- Unemployment Ins Contribution | | | | | | |
| EFC - 0012700 | 5/1/2015 | | Montecito Fire Payroll, 5/1/15 | 56.04 | 710175 | STATE/FEDERAL TAXES & DIRECT DEPOSITS |
| EFC - 0012796 | 5/18/2015 | | Montecito Fire Payroll, 5/18/15 | 4.60 | 710175 | STATE/FEDERAL TAXES & DIRECT DEPOSITS |
| | | | Total Unemployment Ins Contribution | 60.64 | | |
| Line Item Account 6900 -- Workers Compensation | | | | | | |
| CLM - 0335039 | 5/8/2015 | | Premium adjustment for 7/1-12/31/14 policy | 14,095.16 | 051689 | STATE COMPENSATION INSURANCE FUND |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|---|-----------|------|--|-----------|--------|---|
| DJE - 0070318 | 5/27/2015 | | Disability payments, 4/11-4/24/15 | -2,149.28 | | |
| DJE - 0070318 | 5/27/2015 | | Disability payments, 4/25-5/8/15 | -2,149.28 | | |
| JE - 0118366 | 5/29/2015 | | Add'l premium adjustment for 7/1-12/31/14 policy | 70,878.00 | | |
| | | | Total Workers Compensation | 80,674.60 | | |
| Line Item Account 7030 -- Clothing and Personal | | | | | | |
| CLM - 0336410 | 5/19/2015 | | Name badge | 12.47 | 717447 | SANTA BARBARA TROPHY & AMERICAN NAMEPLATE |
| CLM - 0336412 | 5/19/2015 | | PPE: Turnout set for new hire (Grant) | 2,216.16 | 015519 | Allstar Fire Equipment Inc |
| CLM - 0336600 | 5/22/2015 | | Class A hats (2) and uniform repair | 353.68 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336600 | 5/22/2015 | | PPE: Forest fire shelter | 489.11 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| MIC - 0067012 | 5/26/2015 | | Turnout repairs | 348.64 | 008318 | TURNOUT MAINTENANCE CO LLC |
| MIC - 0067012 | 5/26/2015 | | Turnout repairs | 404.00 | 008318 | TURNOUT MAINTENANCE CO LLC |
| AUT - SUTAXJE | 5/31/2015 | | SUTAX JE - May 2015 | 39.33 | | |
| | | | Total Clothing and Personal | 3,863.39 | | |
| Line Item Account 7050 -- Communications | | | | | | |
| CLM - 0333120 | 5/8/2015 | | E92 Sim card for MDC, March | 37.99 | 009266 | SPRINT |
| MIC - 0066925 | 5/15/2015 | | 805-181-0808 | 44.79 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-565-9618 | 55.84 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-969-0318 | 58.81 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-RT0-0176 | 44.79 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-RT0-2320 | 44.79 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-RT5-5839 | 136.19 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-RT7-4343 | 44.79 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-RT7-4365 | 44.79 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-RTO-6142 | 108.90 | 308867 | VERIZON CALIFORNIA |
| MIC - 0066925 | 5/15/2015 | | 805-UH0-4248 | 647.94 | 308867 | VERIZON CALIFORNIA |
| CLM - 0336300 | 5/19/2015 | | Repeaters for Command Vehicle (Budgeted) | 2,978.57 | 037113 | DAY WIRELESS SYSTEMS |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|--|-----------|------|--|----------|--------|----------------------------------|
| CLM - 0336425 | 5/19/2015 | | Phone services, June | 502.70 | 009201 | IMPULSE INTERNET SERVICES |
| CLM - 0336434 | 5/19/2015 | | Satellite phone charges | 150.57 | 005120 | SATCOM GLOBAL INC |
| CLM - 0336436 | 5/19/2015 | | E92 Sim card for MDC, April | 37.99 | 009266 | SPRINT |
| CLM - 0336600 | 5/22/2015 | | MDC system upgrade licenses | 710.19 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336698 | 5/22/2015 | | CAD connectivity & Internet | 2,692.18 | 776537 | COX COMMUNICATIONS |
| Total Communications | | | | 8,341.82 | | |
| Line Item Account 7070 -- Household Supplies | | | | | | |
| CLM - 0336620 | 5/22/2015 | | Turnouts cleaned | 623.50 | 789085 | Suds-Duds Launderette |
| MIC - 0066964 | 5/22/2015 | | Bottled water, Sta. 1 | 273.94 | 032539 | NESTLE PURE LIFE DIRECT |
| MIC - 0066964 | 5/22/2015 | | Bottled water, Sta. 2 | 47.14 | 032539 | NESTLE PURE LIFE DIRECT |
| MIC - 0067010 | 5/22/2015 | | Shop towels, Sta. 1 | 224.62 | 285433 | MISSION UNIFORM SERVICE INC |
| MIC - 0067010 | 5/22/2015 | | Shop towels, Sta. 2 | 156.49 | 285433 | MISSION UNIFORM SERVICE INC |
| MIC - 0067013 | 5/26/2015 | | Refuse disposal, Sta. 1 | 359.67 | 509950 | Marborg Industries |
| MIC - 0067013 | 5/26/2015 | | Refuse disposal, Sta. 2 | 135.52 | 509950 | Marborg Industries |
| Total Household Supplies | | | | 1,820.88 | | |
| Line Item Account 7120 -- Equipment Maintenance | | | | | | |
| CLM - 0336306 | 5/19/2015 | | Service call for projector repair | 95.00 | 815226 | JENSEN AUDIO VISUAL |
| CLM - 0336422 | 5/19/2015 | | Annual ladder testing | 780.60 | 652470 | Fail Safe Testing |
| CLM - 0336600 | 5/22/2015 | | Knox box keys | 15.28 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336645 | 5/22/2015 | | Various hardware supplies: screws, glue, paint | 71.00 | 853237 | Montecito Village Hardware |
| CLM - 0336671 | 5/22/2015 | | Replace alternator for Sta. 2 generator | 1,655.53 | 781234 | CUMMINS CAL PACIFIC |
| AUT - SUTAXJE | 5/31/2015 | | SUTAX JE - May 2015 | 1.77 | | |
| Total Equipment Maintenance | | | | 2,619.18 | | |
| Line Item Account 7200 -- Structure & Ground Maintenance | | | | | | |
| CLM - 0336642 | 5/22/2015 | | Door closers and arms (3) at Sta. 2 | 1,512.00 | 856636 | VORTEX INDUSTRIES |
| CLM - 0336648 | 5/22/2015 | | Landscape maintenance, March | 500.00 | 639830 | Peyton Scapes |
| CLM - 0336648 | 5/22/2015 | | Landscape maintenance, April | 500.00 | 639830 | Peyton Scapes |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|---|-----------|------|--|----------|--------|---------------------------------------|
| MIC - 0066955 | 5/22/2015 | | Annual dryer vent cleaning, Sta. 1 | 139.50 | 685924 | Santa Barbara Steam Cleaning |
| MIC - 0066955 | 5/22/2015 | | Annual dryer vent cleaning, Sta. 2 | 139.50 | 685924 | Santa Barbara Steam Cleaning |
| MIC - 0067016 | 5/22/2015 | | Quarterly pest control maint., Sta. 1 | 103.00 | 394166 | Hydrex Pest Control-SB Accts |
| MIC - 0067016 | 5/22/2015 | | Quarterly pest control maint., Sta. 2 | 75.00 | 394166 | Hydrex Pest Control-SB Accts |
| Total Structure & Ground Maintenance | | | | 2,969.00 | | |
| Line Item Account 7205 -- Fire Defense Zone | | | | | | |
| MIC - 0066944 | 5/19/2015 | | Chipping Project: W. Mtn Dr, Coyote and Banana Rds | 4,800.00 | 004948 | BRANCH OUT TREE CARE LLC |
| MIC - 0066944 | 5/19/2015 | | Chipping Project: Arcady, Knapp, Cowles, Barker | 4,000.00 | 004948 | BRANCH OUT TREE CARE LLC |
| Total Fire Defense Zone | | | | 8,800.00 | | |
| Line Item Account 7363 -- Equipment Maintenance | | | | | | |
| WC - 0008213 | 5/11/2015 | | CANCEL WARRANT | -230.00 | | |
| WC - 0008213 | 5/11/2015 | | CANCEL WARRANT | -200.00 | | |
| MIC - 0066946 | 5/18/2015 | | Car wash service, January | 200.00 | 175045 | HUGO'S AUTO DETAILING |
| MIC - 0066946 | 5/18/2015 | | Car wash service, February | 230.00 | 175045 | HUGO'S AUTO DETAILING |
| CLM - 0336301 | 5/19/2015 | | Vehicle hose (2) for E91 | 41.38 | 007079 | SOUTH COAST EMERGENCY VEHICLE SERVICE |
| CLM - 0336426 | 5/19/2015 | | Mechanic shop supplies | 194.49 | 363210 | Kimball Midwest Corp |
| MIC - 0066952 | 5/19/2015 | | Car wash service, December | 180.00 | 175045 | HUGO'S AUTO DETAILING |
| MIC - 0066952 | 5/19/2015 | | Car wash service, March | 220.00 | 175045 | HUGO'S AUTO DETAILING |
| MIC - 0066952 | 5/19/2015 | | Car wash service, April | 220.00 | 175045 | HUGO'S AUTO DETAILING |
| MIC - 0066952 | 5/19/2015 | | Car wax service (3), April | 150.00 | 175045 | HUGO'S AUTO DETAILING |
| CLM - 0336600 | 5/22/2015 | | Vehicle repair parts for E92 | 62.40 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336621 | 5/22/2015 | | Mechanic shop supplies | 50.29 | 437104 | CARQUEST AUTO PARTS |
| CLM - 0336636 | 5/22/2015 | | Battery for Sta. 2 generator | 148.99 | 288138 | INTERSTATE BATTERIES OF SIERRA MADRE |
| CLM - 0336666 | 5/22/2015 | | Vehicle supplies for E91 and E92 | 211.39 | 436027 | BURTONS FIRE INC |
| CLM - 0336666 | 5/22/2015 | | Vehicle supplies for E392 | 30.97 | 436027 | BURTONS FIRE INC |
| CLM - 0336666 | 5/22/2015 | | CAFS flow meter replacement part for E91 | 2,607.85 | 436027 | BURTONS FIRE INC |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|--|-----------|------|--|----------|--------|---|
| CLM - 0336666 | 5/22/2015 | | Vehicle stock supplies | 70.86 | 436027 | BURTONS FIRE INC |
| AUT - SUTAXJE | 5/31/2015 | | SUTAX JE - May 2015 | 4.04 | | |
| | | | Total Equipment Maintenance | 4,192.66 | | |
| Line Item Account 7400 -- Medical, Dental and Lab | | | | | | |
| CLM - 0336614 | 5/22/2015 | | Oxygen refills | 80.88 | 070918 | Airgas West |
| CLM - 0336658 | 5/22/2015 | | Patient medical supplies | 787.58 | 890283 | BOUND TREE MEDICAL |
| AUT - SUTAXJE | 5/31/2015 | | SUTAX JE - May 2015 | 96.97 | | |
| | | | Total Medical, Dental and Lab | 965.43 | | |
| Line Item Account 7450 -- Office Expense | | | | | | |
| CLM - 0336600 | 5/22/2015 | | Office supplies and printing service | 68.73 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336600 | 5/22/2015 | | Dropbox account upgrade fee | 99.00 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336600 | 5/22/2015 | | 2015 NFPA 1851 publication (PDF) | 44.10 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336600 | 5/22/2015 | | Wireless router and switch for Dispatch | 289.39 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336703 | 5/22/2015 | | Office supplies: foam board, files, microphone | 227.61 | 778083 | STAPLES CREDIT PLAN |
| MIC - 0067014 | 5/26/2015 | | Office copier usage fee, April | 204.88 | 067712 | PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS |
| MIC - 0067014 | 5/26/2015 | | Printer ink for plotter | 191.51 | 067712 | PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS |
| | | | Total Office Expense | 1,125.22 | | |
| Line Item Account 7460 -- Professional & Special Service | | | | | | |
| MIC - 0066557 | 5/8/2015 | | GASB 68 Reports: Miscellaneous Plan | 850.00 | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| MIC - 0066557 | 5/8/2015 | | GASB 68 Reports: Safety Plan | 850.00 | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| CLM - 0336395 | 5/19/2015 | | Legal services, April | 4,277.50 | 645665 | Price Postel & Parma |
| CLM - 0336401 | 5/19/2015 | | Pre-plans: Biltmore/SY Ranch | 560.00 | 017748 | CARLOS H AMARO |
| MIC - 0066927 | 5/21/2015 | | Worker's Comp insurance broker, 01/01-03/31/15 | 6,000.00 | 065422 | SULLIVANCURTISMOROE |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|--|-----------|------|--|-------------|--------|--|
| MIC - 0066927 | 5/21/2015 | | Worker's Comp insurance broker, 04/01-06/30/15 | 6,000.00 | 065422 | INSURANCE SERVICES LLC |
| MIC - 0066926 | 5/22/2015 | | Employee medical exams | 2,472.00 | 712657 | SULLIVANCURTISMONROE INSURANCE SERVICES LLC |
| MIC - 0066926 | 5/22/2015 | | Employee medical exams | 895.00 | 712657 | SANSUM CLINIC, OCCUPATIONAL MEDICINE |
| MIC - 0066926 | 5/22/2015 | | Employee medical exams | 895.00 | 712657 | SANSUM CLINIC, OCCUPATIONAL MEDICINE |
| Total Professional & Special Service | | | | 22,799.50 | | |
| Line Item Account 7506 -- Administrative Expense (SBC) | | | | | | |
| JE - 0119238 | 5/29/2015 | | Reclass tax adm fees to budgeted account JE 011273 | 140,370.00 | | |
| Total Administrative Expense (SBC) | | | | 140,370.00 | | |
| Line Item Account 7507 -- ADP Payroll Fees | | | | | | |
| EFC - 0012739 | 5/8/2015 | | ADP fees, 4/30/15 | 265.36 | 050379 | ADP INC |
| EFC - 0012786 | 5/22/2015 | | ADP fees, 5/15/15 | 214.44 | 050379 | ADP INC |
| EFC - 0012786 | 5/22/2015 | | ADP amendment fees, 4Qtr2014 | 587.50 | 050379 | ADP INC |
| Total ADP Payroll Fees | | | | 1,067.30 | | |
| Line Item Account 7510 -- Contractual Services | | | | | | |
| CLM - 0336600 | 5/22/2015 | | Survey Monkey annual fee and fax monthly fee | 212.95 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336629 | 5/22/2015 | | Online scheduling program, monthly fee | 94.50 | 061348 | CALLBACK STAFFING SOLUTIONS LLC |
| Total Contractual Services | | | | 307.45 | | |
| Line Item Account 7546 -- Administrative Expense | | | | | | |
| JE - 0119238 | 5/29/2015 | | Reclass tax adm fees to budgeted account JE 011273 | -140,370.00 | | |
| Total Administrative Expense | | | | -140,370.00 | | |
| Line Item Account 7630 -- Small Tools & Instruments | | | | | | |
| CLM - 0336430 | 5/19/2015 | | Chain saws (2), plugs, other supplies | 2,143.65 | 000250 | A-OK MOWER SHOP INC |
| CLM - 0336600 | 5/22/2015 | | Tools calibration service, and portable radio clip | 211.50 | 006215 | US BANK CORPORATE PAYMENT |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|--|-----------|------|--|----------|--------|----------------------------------|
| AUT - SUTAXJE | 5/31/2015 | | SUTAX JE - May 2015 | 3.00 | | SYSTEM |
| Total Small Tools & Instruments | | | | 2,358.15 | | |
| Line Item Account 7650 -- Special Departmental Expense | | | | | | |
| CLM - 0336600 | 5/22/2015 | | Flowers for promotion presentation | 53.95 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| DJE - 0070318 | 5/27/2015 | | Returned security deposit for graduation at ELMO | -200.00 | | |
| Total Special Departmental Expense | | | | -146.05 | | |
| Line Item Account 7730 -- Transportation and Travel | | | | | | |
| CLM - 0336391 | 5/20/2015 | | A. Gil Reimb: SDRMA Safety/Claims Day | 141.95 | 053498 | ARACELI GIL |
| CLM - 0336600 | 5/22/2015 | | A. Gil: SDRMA Safety/Claims Day flight | 181.98 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336600 | 5/22/2015 | | Business meeting: 903 and SBC Ops Chief | 26.49 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336600 | 5/22/2015 | | Liebert Cassidy Whitmore training webinars (2) | 150.00 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| Total Transportation and Travel | | | | 500.42 | | |
| Line Item Account 7731 -- Gasoline-Oil-Fuel | | | | | | |
| CLM - 0336600 | 5/22/2015 | | Gasoline charges | 244.46 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| MIC - 0067022 | 5/22/2015 | | Diesel fuel, 3/19 | 654.94 | 636799 | DEWITT PINTO PETROLEUM |
| MIC - 0067022 | 5/22/2015 | | Diesel fuel, 3/26 | 437.99 | 636799 | DEWITT PINTO PETROLEUM |
| MIC - 0067022 | 5/22/2015 | | Diesel fuel, 4/2 | 593.59 | 636799 | DEWITT PINTO PETROLEUM |
| MIC - 0067022 | 5/22/2015 | | Generator diesel fuel, 4/16 | 100.14 | 636799 | DEWITT PINTO PETROLEUM |
| MIC - 0067022 | 5/22/2015 | | Diesel fuel, 4/16 | 804.77 | 636799 | DEWITT PINTO PETROLEUM |
| MIC - 0067022 | 5/22/2015 | | Diesel fuel, 4/30 | 980.54 | 636799 | DEWITT PINTO PETROLEUM |
| Total Gasoline-Oil-Fuel | | | | 3,816.43 | | |
| Line Item Account 7732 -- Training | | | | | | |
| CLM - 0333067 | 5/1/2015 | | S. Chapman Reimb: Management 2E | 1,435.94 | 005288 | SCOTT CHAPMAN |
| CLM - 0336373 | 5/18/2015 | | S. Davis Reimb: Academy training | 1,223.60 | 024241 | SHAUN P DAVIS |

Expenditure Transactions

From 5/1/2015 to 5/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Document | Post On | Dept | Description | Amount | Vendor | Vendor Name |
|--|-----------|------|--|--------------|--------|----------------------------------|
| CLM - 0336397 | 5/19/2015 | | EMT Instruction: Module V | 960.00 | 009668 | Janice M Thielmann |
| CLM - 0336420 | 5/19/2015 | | Blue Card Command: annual support fees | 1,964.80 | 051588 | ACROSS THE STREET PRODUCTIONS |
| CLM - 0336600 | 5/22/2015 | | Jenkins/Purguy: Spirit to Serve class | 238.00 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336600 | 5/22/2015 | | Widling: AZ Wildfire Academy | 445.60 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0336699 | 5/26/2015 | | A. Broumand Reimb: Paramedic recertification | 200.00 | 167024 | Alex Broumand |
| CLM - 0336702 | 5/26/2015 | | B. Bennewate Reimb: Driver Operator 1A | 1,292.25 | 058772 | BRANDON BENNEWATE |
| | | | Total Training | 7,760.19 | | |
| Line Item Account 7760 -- Utilities | | | | | | |
| MIC - 0066966 | 5/19/2015 | | Water service, Sta. 1 | 383.89 | 556712 | MONTECITO WATER DISTRICT |
| MIC - 0066966 | 5/19/2015 | | Water service, Sta. 2 | 115.99 | 556712 | MONTECITO WATER DISTRICT |
| MIC - 0067011 | 5/22/2015 | | Gas service, Sta. 1 - 05/07/15 | 48.32 | 767800 | THE GAS COMPANY |
| MIC - 0067011 | 5/22/2015 | | Gas service, Sta. 2 - 05/07/15 | 68.54 | 767800 | THE GAS COMPANY |
| | | | Total Utilities | 616.74 | | |
| Line Item Account 7901 -- Oper Trf (Out) | | | | | | |
| JE - 0119239 | 5/29/2015 | | Transfer funds per adopted budget FY 2014-15 | 332,406.00 | | |
| | | | Total Oper Trf (Out) | 332,406.00 | | |
| | | | Total Montecito Fire Protection Dist | 1,353,368.79 | | |

Financial Trend

As of: 5/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 5/31/2013 Year-To-Date Actual | 5/31/2014 Year-To-Date Actual | 5/31/2015 Year-To-Date Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Revenues | | | |
| Taxes | | | |
| 3010 -- Property Tax-Current Secured | 12,220,416.88 | 12,919,302.86 | 13,489,083.39 |
| 3011 -- Property Tax-Unitary | 105,596.31 | 105,867.82 | -305.66 |
| 3020 -- Property Tax-Current Unsecd | 622,999.96 | 594,306.97 | 629,628.56 |
| 3040 -- Property Tax-Prior Secured | -63,838.08 | -61,141.77 | -102.20 |
| 3050 -- Property Tax-Prior Unsecured | 8,182.71 | 8,334.53 | 0.00 |
| 3054 -- Supplemental Pty Tax-Current | 152,104.13 | 222,053.57 | 16,261.83 |
| 3056 -- Supplemental Pty Tax-Prior | 8,880.22 | 16,454.14 | -2,580.20 |
| Taxes | 13,054,342.13 | 13,805,178.12 | 14,131,985.72 |
| Use of Money and Property | | | |
| 3380 -- Interest Income | 10,288.54 | 8,219.87 | 8,514.38 |
| 3381 -- Unrealized Gain/Loss Invstmnts | 181.18 | 2,547.04 | 5,045.33 |
| 3409 -- Other Rental of Bldgs and Land | 42,852.65 | 36,648.00 | 37,896.93 |
| Use of Money and Property | 53,322.37 | 47,414.91 | 51,456.64 |
| Intergovernmental Revenue-State | | | |
| 3750 -- State-Emergency Assistance | 11,322.87 | 289,301.99 | 473,885.38 |
| 4220 -- Homeowners Property Tax Relief | 86,444.62 | 86,330.12 | 84,366.22 |
| Intergovernmental Revenue-State | 97,767.49 | 375,632.11 | 558,251.60 |
| Intergovernmental Revenue-Federal | | | |
| 4476 -- Federal Emergency Assistance | 204,336.02 | 97,418.31 | 57,365.80 |
| Intergovernmental Revenue-Federal | 204,336.02 | 97,418.31 | 57,365.80 |
| Charges for Services | | | |
| 5105 -- Reimb for District Services | 0.00 | 0.00 | 135,411.26 |
| Charges for Services | 0.00 | 0.00 | 135,411.26 |

Financial Trend

As of: 5/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 5/31/2013 Year-To-Date Actual | 5/31/2014 Year-To-Date Actual | 5/31/2015 Year-To-Date Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Miscellaneous Revenue | | | |
| 5909 -- Other Miscellaneous Revenue | 133,362.35 | 184,370.74 | 29,738.96 |
| Miscellaneous Revenue | | | |
| | 133,362.35 | 184,370.74 | 29,738.96 |
| Revenues | | | |
| | 13,543,130.36 | 14,510,014.19 | 14,964,209.98 |
| Expenditures | | | |
| Salaries and Employee Benefits | | | |
| 6100 -- Regular Salaries | 5,095,203.28 | 5,439,262.74 | 5,581,133.86 |
| 6300 -- Overtime | 870,834.50 | 784,303.59 | 1,194,157.46 |
| 6400 -- Retirement Contribution | 1,467,582.70 | 1,515,498.77 | 1,567,590.33 |
| 6475 -- Retiree Medical OPEB | 0.00 | 0.00 | 1,073,424.00 |
| 6550 -- FICA/Medicare | 76,103.36 | 80,034.52 | 90,982.69 |
| 6600 -- Health Insurance Contrib | 1,103,489.60 | 1,203,919.51 | 1,280,009.66 |
| 6700 -- Unemployment Ins Contribution | 8,885.07 | 8,797.14 | 8,371.35 |
| 6900 -- Workers Compensation | 523,825.35 | 623,584.76 | 630,314.55 |
| Salaries and Employee Benefits | | | |
| | 9,145,923.86 | 9,655,401.03 | 11,425,983.90 |
| Services and Supplies | | | |
| 7030 -- Clothing and Personal | 5,007.87 | 18,464.87 | 15,839.43 |
| 7050 -- Communications | 69,173.77 | 72,726.34 | 83,814.58 |
| 7060 -- Food | 356.40 | 1,130.48 | 2,083.34 |
| 7070 -- Household Supplies | 18,440.36 | 20,623.62 | 19,714.51 |
| 7090 -- Insurance | 29,628.73 | 29,867.10 | 30,051.15 |
| 7120 -- Equipment Maintenance | 68,522.38 | 95,123.68 | 31,716.35 |
| 7200 -- Structure & Ground Maintenance | 17,578.20 | 27,409.27 | 37,922.01 |
| 7205 -- Fire Defense Zone | 0.00 | 0.00 | 34,895.29 |
| 7322 -- Consulting & Mgmt Fees | 0.00 | 2,198.88 | 2,345.61 |
| 7324 -- Audit and Accounting Fees | 20,000.00 | 24,705.00 | 22,657.00 |

Financial Trend

As of: 5/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 5/31/2013 Year-To-Date Actual | 5/31/2014 Year-To-Date Actual | 5/31/2015 Year-To-Date Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| 7348 -- Instruments & Equip. < \$5000 | 0.00 | 0.00 | 6,100.10 |
| 7363 -- Equipment Maintenance | 0.00 | 0.00 | 35,953.67 |
| 7400 -- Medical, Dental and Lab | 8,719.05 | 11,638.25 | 17,144.07 |
| 7430 -- Memberships | 2,489.00 | 2,252.00 | 8,728.00 |
| 7440 -- Miscellaneous Expense | 50,066.92 | 62,990.00 | 0.00 |
| 7450 -- Office Expense | 17,346.64 | 23,950.23 | 26,910.22 |
| 7460 -- Professional & Special Service | 260,152.32 | 246,620.82 | 249,115.44 |
| 7506 -- Administrative Expense (SBC) | 164,500.00 | 150,687.00 | 140,370.00 |
| 7507 -- ADP Payroll Fees | 5,168.29 | 5,765.89 | 6,289.68 |
| 7510 -- Contractual Services | 0.00 | 0.00 | 31,076.72 |
| 7530 -- Publications & Legal Notices | 85.28 | 1,660.24 | 1,272.96 |
| 7546 -- Administrative Expense | 0.00 | 0.00 | 0.00 |
| 7580 -- Rents/Leases-Structure | 1,155.00 | 3,578.60 | 3,706.10 |
| 7630 -- Small Tools & Instruments | 29,518.95 | 37,994.85 | 7,252.27 |
| 7650 -- Special Departmental Expense | 30,776.14 | 22,029.67 | 69,307.56 |
| 7653 -- Training Fees & Supplies | 2,071.08 | 825.60 | 0.00 |
| 7671 -- Special Projects | 2,979.03 | 5,088.60 | 7,952.51 |
| 7730 -- Transportation and Travel | 7,433.25 | 9,848.95 | 10,782.22 |
| 7731 -- Gasoline-Oil-Fuel | 46,472.59 | 47,955.46 | 39,373.24 |
| 7732 -- Training | 23,471.44 | 39,934.24 | 54,210.90 |
| 7760 -- Utilities | 37,957.61 | 41,536.74 | 38,196.36 |
| Services and Supplies | 919,070.30 | 1,006,606.38 | 1,034,781.29 |
| Capital Assets | | | |
| 8300 -- Equipment | 55,472.19 | 32,425.12 | 66,126.46 |
| Capital Assets | 55,472.19 | 32,425.12 | 66,126.46 |
| Expenditures | 10,120,466.35 | 10,694,432.53 | 12,526,891.65 |

Financial Trend

As of: 5/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 5/31/2013 Year-To-Date Actual | 5/31/2014 Year-To-Date Actual | 5/31/2015 Year-To-Date Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Other Financing Sources & Uses | | | |
| Other Financing Sources | | | |
| 5910 -- Oper Trf (In)-General Fund | 0.00 | 0.00 | 800,000.00 |
| 5919 -- Sale Capital Assets-Prsnl Prop | 0.00 | 0.00 | 380.00 |
| Other Financing Sources | 0.00 | 0.00 | 800,380.00 |
| Other Financing Uses | | | |
| 7901 -- Oper Trf (Out) | 716,856.00 | 741,159.80 | 1,101,519.00 |
| Other Financing Uses | 716,856.00 | 741,159.80 | 1,101,519.00 |
| Other Financing Sources & Uses | -716,856.00 | -741,159.80 | -301,139.00 |
| Changes to Fund Balances | | | |
| Decrease to Nonspendables | | | |
| 9605 -- Prepaids/Deposits | 0.00 | 0.00 | 70,878.00 |
| Decrease to Nonspendables | 0.00 | 0.00 | 70,878.00 |
| Decrease to Restricted | | | |
| 9797 -- Unrealized Gains | 4,075.11 | 0.00 | 0.00 |
| Decrease to Restricted | 4,075.11 | 0.00 | 0.00 |
| Increase to Nonspendables | | | |
| 9605 -- Prepaids/Deposits | 11,932.00 | 4,386.00 | 3,258.00 |
| Increase to Nonspendables | 11,932.00 | 4,386.00 | 3,258.00 |
| Increase to Restricted | | | |
| 9797 -- Unrealized Gains | 4,256.29 | 0.00 | 2,978.21 |
| Increase to Restricted | 4,256.29 | 0.00 | 2,978.21 |
| Changes to Fund Balances | -12,113.18 | -4,386.00 | 64,641.79 |
| Montecito Fire Protection Dist | 2,693,694.83 | 3,070,035.86 | 2,200,821.12 |

Financial Trend

As of: 5/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 5/31/2013 Year-To-Date Actual | 5/31/2014 Year-To-Date Actual | 5/31/2015 Year-To-Date Actual |
|----------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Net Financial Impact | 2,693,694.83 | 3,070,035.86 | 2,200,821.12 |

Expenditure Trend

As of: 5/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650
Layout Options: Summarized By = Fund, LineItem/Account; Page Break At = Fund; Columns = 11mo, MTD/Actual

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 7/31/2014 | | 8/31/2014 | | 9/30/2014 | | 10/31/2014 | | 11/30/2014 | | 12/31/2014 | | 1/31/2015 | | 2/28/2015 | | 3/31/2015 | | 4/30/2015 | | 5/31/2015 | | | |
|---------------------------------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|------------|---------------|--------------|---------------|------------|---------------|--------------|---------------|------------|---------------|--------------|---------------|------------|---------------|------------|------------|------------|
| | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | Month-To-Date | Actual | | |
| Expenditures | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries and Employee Benefits | | | | | | | | | | | | | | | | | | | | | | | | |
| 6100 - Regular Salaries | 238,912.52 | 523,829.26 | 523,452.31 | 520,698.51 | 523,475.93 | 519,307.79 | 698,790.20 | 479,918.02 | 512,263.82 | 518,185.48 | 512,263.82 | 479,918.02 | 512,263.82 | 518,185.48 | 512,263.82 | 479,918.02 | 512,263.82 | 518,185.48 | 512,263.82 | 518,185.48 | 512,263.82 | 479,918.02 | 512,263.82 | |
| 6300 - Overtime | 20,950.84 | 175,655.83 | 184,876.62 | 202,513.32 | 68,972.44 | 85,953.66 | 112,351.56 | 70,468.84 | 60,463.04 | 136,818.97 | 75,132.54 | 146,683.82 | 146,022.64 | 149,321.16 | 146,683.82 | 146,022.64 | 149,321.16 | 146,683.82 | 149,321.16 | 146,683.82 | 146,022.64 | 149,321.16 | 146,683.82 | |
| 6400 - Retirement Contribution | 75,462.46 | 150,017.66 | 149,975.91 | 148,897.06 | 149,477.38 | 147,024.77 | 167,949.76 | 136,757.71 | 146,022.64 | 149,321.16 | 146,683.82 | 136,757.71 | 146,022.64 | 149,321.16 | 146,683.82 | 136,757.71 | 146,022.64 | 149,321.16 | 146,683.82 | 149,321.16 | 146,683.82 | 136,757.71 | 146,022.64 | |
| 6475 - Retiree Medical OPEB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 536,712.00 | 0.00 | 0.00 | 0.00 | 0.00 | 536,712.00 | 0.00 | 0.00 | 536,712.00 | 0.00 | 0.00 | 536,712.00 | 0.00 | 536,712.00 | 0.00 | 536,712.00 | 0.00 | 536,712.00 | |
| 6550 - FICA/Medicare | 3,727.41 | 9,508.25 | 9,535.78 | 9,986.68 | 7,992.24 | 8,144.82 | 10,574.64 | 7,534.03 | 7,154.62 | 8,866.20 | 7,958.02 | 7,534.03 | 7,154.62 | 8,866.20 | 7,958.02 | 7,534.03 | 7,154.62 | 8,866.20 | 7,958.02 | 8,866.20 | 7,534.03 | 7,154.62 | 8,866.20 | |
| 6600 - Health Insurance Contrib | 187,213.94 | 106,013.75 | 103,223.22 | 103,196.10 | 102,024.73 | 109,544.35 | 103,452.16 | 115,908.56 | 113,162.84 | 121,894.57 | 114,375.44 | 115,908.56 | 113,162.84 | 121,894.57 | 114,375.44 | 115,908.56 | 113,162.84 | 121,894.57 | 114,375.44 | 114,375.44 | 115,908.56 | 113,162.84 | 121,894.57 | |
| 6700 - Unemployment Ins Contribution | 0.00 | 27.98 | 63.63 | 69.33 | 75.78 | 78.66 | 7,155.58 | 370.52 | 184.99 | 284.24 | 60.64 | 370.52 | 184.99 | 284.24 | 60.64 | 370.52 | 184.99 | 284.24 | 60.64 | 60.64 | 370.52 | 184.99 | 284.24 | |
| 6900 - Workers Compensation | 94,078.74 | 114,872.34 | 59,065.17 | 64,472.39 | 0.00 | 49,934.13 | 59,829.06 | 0.00 | 109,537.40 | -2,149.28 | 80,674.60 | 109,537.40 | 0.00 | -2,149.28 | 80,674.60 | 109,537.40 | 0.00 | -2,149.28 | 80,674.60 | 80,674.60 | 109,537.40 | -2,149.28 | 80,674.60 | |
| Total Salaries and Employee Benefits | 620,345.71 | 1,079,925.07 | 1,030,192.64 | 1,049,833.39 | 862,018.50 | 1,456,700.18 | 1,160,102.96 | 810,957.68 | 948,789.35 | 1,469,933.34 | 947,185.08 | 810,957.68 | 948,789.35 | 1,469,933.34 | 947,185.08 | 810,957.68 | 948,789.35 | 1,469,933.34 | 947,185.08 | 947,185.08 | 1,469,933.34 | 947,185.08 | 810,957.68 | 948,789.35 |
| Services and Supplies | | | | | | | | | | | | | | | | | | | | | | | | |
| 7030 - Clothing and Personal | 0.00 | 0.00 | 804.46 | 1,451.76 | 12.55 | 165.27 | 108.96 | 108.96 | 7,973.63 | 541.16 | 3,863.39 | 108.96 | 7,973.63 | 541.16 | 3,863.39 | 108.96 | 7,973.63 | 541.16 | 3,863.39 | 3,863.39 | 108.96 | 7,973.63 | 541.16 | 3,863.39 |
| 7050 - Communications | 6,059.15 | 10,262.34 | 6,491.73 | 6,197.10 | 6,634.25 | 9,214.44 | 7,128.95 | 6,701.96 | 8,769.84 | 8,013.00 | 8,341.82 | 7,128.95 | 6,701.96 | 8,013.00 | 8,341.82 | 7,128.95 | 6,701.96 | 8,013.00 | 8,341.82 | 8,341.82 | 7,128.95 | 6,701.96 | 8,013.00 | 8,341.82 |
| 7060 - Food | 0.00 | 0.00 | 147.20 | 9.50 | 0.00 | 0.00 | 17.98 | 84.82 | 44.77 | 1,779.07 | 0.00 | 17.98 | 84.82 | 44.77 | 1,779.07 | 0.00 | 84.82 | 44.77 | 1,779.07 | 1,779.07 | 0.00 | 84.82 | 44.77 | 1,779.07 |
| 7070 - Household Supplies | 746.60 | 1,670.72 | 2,072.28 | 2,247.69 | 1,483.20 | 1,740.35 | 1,935.85 | 990.97 | 1,922.98 | 3,082.99 | 1,820.88 | 1,935.85 | 990.97 | 1,922.98 | 3,082.99 | 1,820.88 | 1,922.98 | 3,082.99 | 1,820.88 | 1,820.88 | 1,922.98 | 990.97 | 1,922.98 | 3,082.99 |
| 7090 - Insurance | 29,302.00 | 0.00 | 0.00 | 749.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7120 - Equipment Maintenance | 2,255.44 | 2,213.10 | 947.72 | 973.97 | 1,900.51 | 8,251.94 | 2,112.23 | 5,391.99 | 3,339.79 | 1,710.48 | 2,619.18 | 2,112.23 | 5,391.99 | 1,710.48 | 2,619.18 | 2,112.23 | 5,391.99 | 1,710.48 | 2,619.18 | 2,619.18 | 2,112.23 | 5,391.99 | 1,710.48 | 2,619.18 |
| 7200 - Structure & Ground Maintenance | 500.00 | 761.00 | 2,750.09 | 1,460.62 | 678.00 | 6,729.74 | 9,994.22 | 2,425.26 | 1,529.86 | 8,124.22 | 2,969.00 | 9,994.22 | 2,425.26 | 1,529.86 | 8,124.22 | 2,969.00 | 1,529.86 | 8,124.22 | 2,969.00 | 2,969.00 | 9,994.22 | 2,425.26 | 1,529.86 | 8,124.22 |
| 7205 - Fire Defense Zone | 0.00 | 0.00 | 2,750.00 | 6,700.00 | 3,707.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,800.00 | 0.00 | 0.00 | 0.00 | 8,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,800.00 | 0.00 | 0.00 | 0.00 |
| 7322 - Consulting & Mgmt Fees | 0.00 | 0.00 | 498.64 | 0.00 | 0.00 | 793.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7324 - Audit and Accounting Fees | 3,648.00 | 0.00 | 0.00 | 0.00 | 3,648.00 | 0.00 | 3,648.00 | 0.00 | 3,648.00 | 0.00 | 0.00 | 3,648.00 | 0.00 | 3,648.00 | 0.00 | 3,648.00 | 0.00 | 3,648.00 | 0.00 | 3,648.00 | 0.00 | 3,648.00 | 0.00 | 3,648.00 |
| 7348 - Instruments & Equip. < \$5000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7363 - Equipment Maintenance | 0.00 | 1,040.93 | 2,754.84 | 3,810.37 | 3,311.71 | 2,725.79 | 3,987.83 | 3,424.80 | 3,424.80 | 110.53 | 4,192.66 | 3,424.80 | 3,424.80 | 110.53 | 4,192.66 | 3,424.80 | 3,424.80 | 110.53 | 4,192.66 | 4,192.66 | 3,424.80 | 3,424.80 | 110.53 | 4,192.66 |
| 7400 - Medical, Dental and Lab | 0.00 | 1,776.96 | 1,241.42 | 1,220.10 | 807.04 | 4,494.97 | 59.54 | 3,987.83 | 3,198.24 | 4,595.73 | 4,192.66 | 3,198.24 | 4,595.73 | 4,192.66 | 4,192.66 | 3,198.24 | 4,595.73 | 4,192.66 | 4,192.66 | 4,192.66 | 3,198.24 | 4,595.73 | 4,192.66 | 4,192.66 |
| 7430 - Memberships | 940.00 | 350.00 | 0.00 | 257.00 | 0.00 | 190.00 | 300.00 | 6,691.00 | 0.00 | 0.00 | 0.00 | 300.00 | 6,691.00 | 0.00 | 0.00 | 300.00 | 6,691.00 | 0.00 | 0.00 | 0.00 | 300.00 | 6,691.00 | 0.00 | 0.00 |
| 7450 - Office Expense | 698.98 | 3,569.82 | 1,757.23 | 938.07 | 224.86 | 1,952.11 | 9,243.61 | 546.25 | 2,404.02 | 4,450.05 | 1,252.22 | 9,243.61 | 546.25 | 2,404.02 | 4,450.05 | 1,252.22 | 2,404.02 | 4,450.05 | 1,252.22 | 1,252.22 | 9,243.61 | 546.25 | 2,404.02 | 4,450.05 |
| 7460 - Professional & Special Service | 3,339.00 | 16,803.47 | 38,060.37 | 19,958.38 | 1,785.00 | 51,874.08 | 15,705.50 | 39,205.64 | 28,192.00 | 11,392.50 | 22,799.50 | 15,705.50 | 39,205.64 | 28,192.00 | 11,392.50 | 22,799.50 | 28,192.00 | 11,392.50 | 22,799.50 | 22,799.50 | 15,705.50 | 39,205.64 | 28,192.00 | 11,392.50 |
| 7506 - Administrative Expense (SBC) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7507 - ADP Payroll Fees | 0.00 | 1,231.55 | 256.79 | 670.21 | 482.91 | 487.73 | 196.88 | 935.12 | 477.45 | 1,067.30 | 1,067.30 | 196.88 | 935.12 | 477.45 | 1,067.30 | 196.88 | 935.12 | 477.45 | 1,067.30 | 1,067.30 | 196.88 | 935.12 | 477.45 | 1,067.30 |
| 7510 - Contractual Services | 23,377.77 | 1,121.25 | 1,875.00 | 0.00 | 1,953.00 | 373.75 | 1,689.00 | 94.50 | 94.50 | 190.50 | 307.45 | 1,689.00 | 94.50 | 190.50 | 307.45 | 1,689.00 | 94.50 | 190.50 | 307.45 | 307.45 | 1,689.00 | 94.50 | 190.50 | 307.45 |
| 7530 - Publications & Legal Notices | 54.60 | 1,053.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165.36 | 0.00 | 0.00 | 0.00 | 0.00 | 165.36 | 0.00 | 0.00 | 0.00 | 165.36 | 0.00 | 0.00 | 0.00 | 0.00 | 165.36 | 0.00 | 0.00 | 0.00 |
| 7546 - Administrative Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7580 - Rents/Leases-Structure | 825.00 | 0.00 | 0.00 | 825.00 | 0.00 | 0.00 | 1,144.55 | 0.00 | 0.00 | 0.00 | 0.00 | 1,144.55 | 0.00 | 0.00 | 0.00 | 1,144.55 | 0.00 | 0.00 | 0.00 | 0.00 | 1,144.55 | 0.00 | 0.00 | 0.00 |
| 7630 - Small Tools & Instruments | 0.00 | 184.63 | 1,178.89 | 914.27 | 0.00 | -495.08 | 1,061.09 | 600.05 | 530.98 | 919.29 | 2,358.15 | 1,061.09 | 600.05 | 530.98 | 919.29 | 1,061.09 | 600.05 | 530.98 | 919.29 | 919.29 | 1,061.09 | 600.05 | 530.98 | 919.29 |
| 7650 - Special Departmental Expense | 121.05 | 1.60 | 30,613.29 | 12,594.73 | 3,417.70 | 5,154.01 | 1,231.46 | 3,270.41 | 2,038.38 | 11,010.98 | -146.05 | 1,231.46 | 3,270.41 | 2,038.38 | 11,010.98 | -146.05 | 2,038.38 | 11,010.98 | -146.05 | -146.05 | 11,010.98 | -146.05 | 2,038.38 | 11,010.98 |
| 7671 - Special Projects | 486.00 | 987.28 | 2,103.79 | 2,204.23 | 1,295.13 | 37.73 | 0.00 | 0.00 | 812.69 | 25.66 | 0.00 | 812.69 | 25.66 | 0.00 | 812.69 | 25.66 | 0.00 | 812.69 | 25.66 | 25.66 | 812.69 | 25.66 | 0.00 | 812.69 |

Last Updated: 6/8/2015 4:11 AM

Expenditure Trend

As of: 5/31/2015
Accounting Period: CLOSED

Selection Criteria: Fund = 3650
Layout Options: Summarized By = Fund, LineItem/Account; Page Break At = Fund; Columns = 11mo, MTD/Actual

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 7/31/2014 Month-To-Date Actual | 8/31/2014 Month-To-Date Actual | 9/30/2014 Month-To-Date Actual | 10/31/2014 Month-To-Date Actual | 11/30/2014 Month-To-Date Actual | 12/31/2014 Month-To-Date Actual | 1/31/2015 Month-To-Date Actual | 2/28/2015 Month-To-Date Actual | 3/31/2015 Month-To-Date Actual | 4/30/2015 Month-To-Date Actual | 5/31/2015 Month-To-Date Actual |
|---|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| 7730 - Transportation and Travel | 0.00 | 343.05 | 164.94 | 3,992.45 | 634.02 | 511.25 | 1,944.09 | 478.59 | -32.33 | 2,245.74 | 500.42 |
| 7731 - Gasoline-Oil-Fuel | 0.00 | 3,504.92 | 5,112.16 | 8,027.85 | 3,717.01 | 946.13 | 4,926.91 | 1,433.89 | 3,794.51 | 4,093.43 | 3,816.43 |
| 7732 - Training | 1,210.50 | 140.00 | 451.65 | 5,880.99 | 0.00 | 10,757.04 | 6,396.00 | 5,445.69 | 4,853.15 | 11,315.69 | 7,760.19 |
| 7760 - Utilities | 2,912.16 | 2,851.87 | 4,023.26 | 3,196.72 | 6,870.13 | 3,559.37 | 2,645.00 | 6,739.26 | 585.39 | 4,196.46 | 616.74 |
| Total Services and Supplies | 76,476.25 | 49,867.49 | 106,055.75 | 84,280.16 | 42,562.40 | 109,464.39 | 81,866.78 | 94,378.70 | 75,111.52 | 240,940.14 | 73,777.71 |
| Capital Assets | | | | | | | | | | | |
| 8300 - Equipment | 17,861.44 | 0.00 | 0.00 | 0.00 | 3,507.58 | 5,877.72 | 31,029.72 | 0.00 | 7,850.00 | 0.00 | 0.00 |
| 8700 - Work in Progress | 0.00 | 0.00 | 531.00 | -531.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Capital Assets | 17,861.44 | 0.00 | 531.00 | -531.00 | 3,507.58 | 5,877.72 | 31,029.72 | 0.00 | 7,850.00 | 0.00 | 0.00 |
| Total Expenditures | 714,683.40 | 1,129,792.56 | 1,136,779.39 | 1,133,582.55 | 898,088.48 | 1,572,042.29 | 1,272,999.46 | 905,336.38 | 1,031,750.87 | 1,710,873.48 | 1,020,962.79 |
| Other Financing Sources & Uses | | | | | | | | | | | |
| Other Financing Uses | | | | | | | | | | | |
| 7901 - Oper Trf (Out) | 379,313.00 | 0.00 | 0.00 | 0.00 | 0.00 | 389,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 332,406.00 |
| Total Other Financing Uses | 379,313.00 | 0.00 | 0.00 | 0.00 | 0.00 | 389,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 332,406.00 |
| Total Other Financing Sources & Uses | 379,313.00 | 0.00 | 0.00 | 0.00 | 0.00 | 389,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 332,406.00 |
| Changes to Fund Balances | | | | | | | | | | | |
| Changes to Nonspendable | | | | | | | | | | | |
| 9605 - Prepaids/Deposits | 0.00 | 3,258.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Changes to Nonspendable | 0.00 | 3,258.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Changes to Restricted | | | | | | | | | | | |
| 9797 - Unrealized Gains | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,978.21 | 0.00 | 0.00 |
| Total Changes to Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,978.21 | 0.00 | 0.00 |
| Total Changes to Fund Balances | 0.00 | 3,258.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,978.21 | 0.00 | 0.00 |
| Total Montecito Fire Protection Dist | 1,093,996.40 | 1,133,050.56 | 1,136,779.39 | 1,133,582.55 | 898,088.48 | 1,961,842.29 | 1,272,999.46 | 905,336.38 | 1,034,729.08 | 1,710,873.48 | 1,353,368.79 |
| Total Report | 1,093,996.40 | 1,133,050.56 | 1,136,779.39 | 1,133,582.55 | 898,088.48 | 1,961,842.29 | 1,272,999.46 | 905,336.38 | 1,034,729.08 | 1,710,873.48 | 1,353,368.79 |

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
May 31, 2015

| | Fund 3650 General | Fund 3651 Pension Obl. | Fund 3652 Capital Outlay | Fund 3653 Land & Bldg | All Funds |
|------------------------------------|----------------------|---------------------------|-----------------------------|--------------------------|----------------------|
| Cash Balance at 5/1/15 | 7,507,389.43 | 180.30 | 2,085,373.15 | 6,382,751.75 | 15,975,694.63 |
| Income: | | | | | |
| Tax Revenue | 10,974.21 | - | - | - | 10,974.21 |
| Interest | - | - | - | - | - |
| Witness fee for A. Gregson | 275.00 | | | | |
| Sale of excess property - 2 saws | 380.00 | | | | |
| State Comp Insurance Deposit | 70,878.00 | | | | |
| Interfund Transfers (In) | <u>800,000.00</u> | - | <u>332,406.00</u> | <u>1,500,000.00</u> | <u>2,632,406.00</u> |
| | 882,507.21 | - | 332,406.00 | 1,500,000.00 | 2,643,380.21 |
| Expenses: | | | | | |
| Claims Processed | (164,724.61) | - | (31,396.45) | - | (196,121.06) |
| Payroll | (825,654.82) | - | - | - | (825,654.82) |
| Other: | | | | | |
| Interfund Transfers (Out) | (1,832,406.00) | - | - | (800,000.00) | (2,632,406.00) |
| Reimbursed expenses* | <u>4,524.08</u> | - | - | - | <u>4,524.08</u> |
| | (2,818,261.35) | - | (31,396.45) | (800,000.00) | (3,649,657.80) |
| Cash Balance at 5/31/15 | <u>5,571,635.29</u> | <u>180.30</u> | <u>2,386,382.70</u> | <u>7,082,751.75</u> | <u>14,969,417.04</u> |
| Cash in Treasury per Balance Sheet | <u>6,025,132.92</u> | <u>180.30</u> | <u>2,386,382.70</u> | <u>7,082,751.75</u> | <u>15,494,447.67</u> |
| Difference | 453,497.63 | - | - | - | 453,497.63 |
| Reconciliation: | | | | | |
| Outstanding payroll claims | | | | | |
| Delta Dental | 14,227.03 | - | - | - | 14,227.03 |
| Vision Service Plan | 2,906.80 | - | - | - | 2,906.80 |
| CalPERS retirement contributions | 87,542.65 | - | - | - | 87,542.65 |
| Mass Mutual contributions | 22,307.55 | - | - | - | 22,307.55 |
| Payroll checks | 5,037.30 | - | - | - | 5,037.30 |
| Payroll Taxes & Direct Deposit | 236,516.20 | - | - | - | 236,516.20 |
| Accounts payable | | | | | |
| CalPERS retirement contributions | <u>84,960.10</u> | - | - | - | <u>84,960.10</u> |
| | 453,497.63 | - | - | - | 453,497.63 |

* Summary of reimbursed expenses:

S. Bumanglag reimbursement for health premium (1 month), employee portion, \$25.52
 El Montecito Presbyterian Church: refundable security deposit for room rental, \$200.00
 State Compensation Ins Fund - Temporary disability payments, 4/11-4/24/15, \$2,149.28
 State Compensation Ins Fund - Temporary disability payments, 4/25-5/8/15, \$2,149.28

**MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
May 2015**

| Payee | Description | Amount |
|--------------------------------------|---|----------|
| Fund 3650 - General | | |
| Across The Street Productions | Blue Card Command: annual support fees | 1,964.80 |
| ADP Inc | ADP fees, 4/30/15 | 265.36 |
| ADP Inc | ADP fees, 5/15/15 | 214.44 |
| ADP Inc | ADP amendment fees, 4Qtr2014 | 587.50 |
| Aflac | Employee paid insurance, April | 1,549.22 |
| Airgas West | Oxygen refills | 80.88 |
| Allstar Fire Equipment Inc | PPE: Turnout set for new hire (Grant) | 2,216.16 |
| A-OK Mower Shop Inc | Chain saws (2), plugs, other supplies | 2,143.65 |
| Bennewate, Brandon | B. Bennewate Reimb: Driver Operator 1A | 1,292.25 |
| Bound Tree Medical | Patient medical supplies | 787.58 |
| Branch Out Tree Care LLC | Chipping Project: W. Mtn Dr, Coyote and Banana | 4,800.00 |
| Branch Out Tree Care LLC | Chipping Project: Arcady, Knapp, Cowles, Barker | 4,000.00 |
| Broumand, Alex | A. Broumand Reimb: Paramedic recertification | 200.00 |
| Burtens Fire Inc | Vehicle supplies | 313.22 |
| Burtens Fire Inc | CAFS flow meter replacement part for E91 | 2,607.85 |
| Callback Staffing Solutions LLC | Online scheduling program, monthly fee | 94.50 |
| CalPERS | GASB 68 reports for auditors | 1,700.00 |
| Carlos H Amaro | Pre-plans: Biltmore/SY Ranch | 560.00 |
| Carquest Auto Parts | Mechanic shop supplies | 50.29 |
| Chapman, Scott | S. Chapman Reimb: Management 2E | 1,435.94 |
| Conexis Benefits Administrator LP | FSA plan payments, employee paid | 4,126.77 |
| Conexis Benefits Administrator LP | FSA administrative fee, April | 97.75 |
| Cox Communications | CAD connectivity & Internet | 2,692.18 |
| Cummins Cal Pacific | Replace alternator for Sta. 2 generator | 1,655.53 |
| Davis, Shaun | S. Davis Reimb: Academy training | 1,223.60 |
| Day Wireless Systems | Repeaters for Command Vehicle (Budgeted) | 2,978.57 |
| Dewitt Pinto Petroleum | Diesel fuel, 5 trips | 3,571.97 |
| Fail Safe Testing | Annual ladder testing | 780.60 |
| Gil, Araceli | A. Gil Reimb: SDRMA Safety/Claims Day | 141.95 |
| Hugo's Auto Detailing | Car wash service, 3 months | 620.00 |
| Hugo's Auto Detailing | Car wax service, 3 vehicles | 150.00 |
| Hydrex Pest Control | Quarterly pest control maintenance | 178.00 |
| Impulse Internet Services | Phone services, June | 502.70 |
| Interstate Batteries of Sierra Madre | Battery for Sta. 2 generator | 148.99 |
| Janice M Thielmann | EMT Instruction: Module V | 960.00 |
| Jensen Audio Visual | Service call for projector repair | 95.00 |
| Kimball Midwest Corp | Mechanic shop supplies | 194.49 |
| Marborg Industries | Refuse disposal | 495.19 |
| Mission Uniform Service Inc | Shop towels | 381.11 |
| Montecito Village Hardware | Various hardware supplies: screws, glue, paint | 71.00 |
| Montecito Water District | Water service | 499.88 |
| Nestle Pure Life Direct | Bottled water | 321.08 |
| Peyton Scapes | Landscape maintenance, 2 months | 1,000.00 |
| Precision Imaging | Office copier usage fee, April | 204.88 |
| Precision Imaging | Printer ink for plotter | 191.51 |
| Price Postel & Parma | Legal services, April | 4,277.50 |

**MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
May 2015**

| Payee | Description | Amount |
|--|--|-------------------|
| Sansum Clinic | Employee medical exams | 4,262.00 |
| Santa Barbara Steam Cleaning | Annual dryer vent cleaning, Sta. 1 | 279.00 |
| Santa Barbara Trophy | Name badge | 12.47 |
| Satcom Global Inc | Satellite phone charges | 150.57 |
| SB County Auditor-Controller | SUTAX JE - May 2015 | 145.11 |
| South Coast Emergency Vehicle | Vehicle hose (2) for E91 | 41.38 |
| Sprint | E92 Sim card for MDC, 2 months | 75.98 |
| Staples Credit Plan | Office supplies: foam board, files, microphone | 227.61 |
| State Compensation Insurance Fund | Premium adjustment for 7/1-12/31/14 policy | 70,878.00 |
| State Compensation Insurance Fund | Premium adjustment for 7/1-12/31/14 policy | 14,095.16 |
| Suds-Duds Launderette | Turnouts cleaned | 623.50 |
| SullivanCurtisMonroe Services LLC | Worker's comp insurance broker, 01/01-03/31/15 | 6,000.00 |
| SullivanCurtisMonroe Services LLC | Worker's comp insurance broker, 04/01-06/30/15 | 6,000.00 |
| The Gas Company | Gas service | 116.86 |
| Turnout Maintenance Co LLC | Turnout repairs | 752.64 |
| US Bank Corporate Card | Knox box keys | 15.28 |
| US Bank Corporate Card | Business meeting: 903 and SBC Ops Chief | 26.49 |
| US Bank Corporate Card | 2015 NFPA 1851 publication (PDF) | 44.10 |
| US Bank Corporate Card | Flowers for promotion presentation | 53.95 |
| US Bank Corporate Card | Vehicle repair parts for E92 | 62.40 |
| US Bank Corporate Card | Office supplies and printing service | 68.73 |
| US Bank Corporate Card | Dropbox account upgrade fee | 99.00 |
| US Bank Corporate Card | Liebert Cassidy Whitmore training webinars (2) | 150.00 |
| US Bank Corporate Card | A. Gil: SDRMA Safety/Claims Day flight | 181.98 |
| US Bank Corporate Card | Tools calibration service, and portable radio clip | 211.50 |
| US Bank Corporate Card | Survey Monkey annual fee and fax monthly fee | 212.95 |
| US Bank Corporate Card | Jenkins/Purguy: Spirit to Serve class | 238.00 |
| US Bank Corporate Card | Gasoline charges | 244.46 |
| US Bank Corporate Card | Wireless router and switch for Dispatch | 289.39 |
| US Bank Corporate Card | Class A hats (2) and uniform repair | 353.68 |
| US Bank Corporate Card | Widling: AZ Wildfire Academy | 445.60 |
| US Bank Corporate Card | PPE: Forest fire shelter | 489.11 |
| US Bank Corporate Card | MDC system upgrade licenses | 710.19 |
| Verizon California | Phone services, June | 1,231.63 |
| Vortex Industries | Door closers and arms (3) at Sta. 2 | 1,512.00 |
| | Fund 3650 Total | <u>164,724.61</u> |
| <u>Fund 3652 - Capital Outlay</u> | | |
| West Coast Ambulance | Medic 91: 2003 Ford 350XLT | 31,396.45 |
| | Fund 3652 Total | <u>31,396.45</u> |

**MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
May 2015**

| | | |
|--|-----------|--------------------------|
| Regular Salaries | \$ | 473,291.00 |
| Part-Time Salaries | | 4,657.98 |
| Directors Fees | | - |
| Auxiliary | | 969.00 |
| FLSA Safety | | 5,842.50 |
| FLSA Dispatch | | 2,992.43 |
| Overtime | | 38,756.35 |
| Fire Assignment Overtime | | - |
| Chief Officers - Extra Duty | | 1,884.00 |
| Dispatch Cadre Earnings | | 1,984.20 |
| Mass Mutual 457 Contribution | | 8,200.00 |
| 4850 Labor Code Payroll | | <u>23,802.55</u> |
| | | |
| Gross Wages | \$ | 562,380.01 |
| | | |
| District Contributions to Insurance | | 114,303.21 |
| District Contributions to Medicare/FICA | | 7,384.74 |
| District Contributions to SUI | | 31.49 |
| CalPERS Employee Contribution, District paid | | 47,006.00 |
| CalPERS Employer Contribution, Employee paid | | (24,561.57) |
| CalPERS, District Contribution | | 123,981.52 |
| Health and Dependent Care FSA Contributions | | (3,321.32) |
| Due to AFLAC | | <u>(1,549.26)</u> |
| | | |
| Total Benefits | | <u>263,274.81</u> |
| Grand Total | \$ | <u>825,654.82</u> |

MONTECITO FIRE PROTECTION DISTRICT
OVERTIME COMPENSATION
May 2015

| Name | Date Worked | Comp Hrs | OT Hrs | Total Amount | Sick Relief | Emer. Callback | Training/Class Cover | Paramedic Cont. Ed | Flex Day | Extra Staffing | Shift Vacancy | BC Coverage | Dispatch Coverage | Fire Asgmt | Other | Description |
|----------------|-------------|----------|--------|--------------|-------------|----------------|----------------------|--------------------|----------|----------------|---------------|-------------|-------------------|------------|--------|-----------------------|
| Andreas, D. | 04/08/15 | | 5.5 | 436.59 | | | 436.59 | | | | | | | | | |
| Chapman, S. | 04/13/15 | 10.0 | - | - | | | | | | | | | | | | |
| Lauritson, R. | 04/14/15 | | 0.5 | 59.64 | | | | | | | 59.64 | | | | | |
| Andreas, D. | 04/17/15 | 8.0 | 16.0 | 1,270.08 | | | | | | | 1,270.08 | | | | | |
| Chapman, S. | 04/22/15 | | 7.0 | 458.64 | | | 458.64 | | | | | | | | | |
| Chapman, S. | 04/24/15 | | 7.0 | 458.64 | | | 458.64 | | | | | | | | | |
| Holthe, D. | 04/25/15 | | 24.0 | 1,949.04 | 1,949.04 | | | | | | | | | | | |
| Poulos, T. | 04/25/15 | | 19.0 | 1,196.16 | 1,196.16 | | | | | | | | | | | |
| Andreas, D. | 04/26/15 | | 10.5 | 833.49 | | 833.49 | | | | | | | | | | |
| Bass, L. | 04/26/15 | | 5.5 | 353.10 | | 353.10 | | | | | | | | | | |
| Hausler, B. | 04/26/15 | | 4.5 | 256.57 | | | 256.57 | | | | | | | | | |
| Villarreal, J. | 04/26/15 | 5.5 | - | - | | | | | | | | | | | | |
| Briner, A. | 04/27/15 | | 11.0 | 767.75 | | | | | | | 767.75 | | | | | |
| Broumand, A. | 04/27/15 | | 10.5 | 635.04 | | | | | | | 635.04 | | | | | |
| Edwards, S. | 04/27/15 | | 9.0 | 408.78 | | | | | | | | | | 408.78 | | Fire investigation |
| Grant, L. | 04/27/15 | | 11.0 | 433.95 | | | | | | | 433.95 | | | | | |
| Poulos, T. | 04/27/15 | | 10.5 | 661.02 | | | | | | | 661.02 | | | | | |
| Skei, E. | 04/27/15 | 4.5 | 6.0 | 443.34 | | | | | | | 443.34 | | | | | |
| Whilt, S. | 04/27/15 | 24.0 | - | - | | | | | | | | | | | | |
| Zeitsoff, J. | 04/27/15 | | 11.0 | 626.51 | | | | | | | 626.51 | | | | | |
| Andreas, D. | 04/28/15 | | 10.5 | 833.49 | | | | | | | | | | 833.49 | | Fire investigation |
| Wrenn, B. | 04/28/15 | 13.0 | - | - | | | | | | | | | | | | Fire watch |
| Broumand, A. | 04/29/15 | | 3.0 | 181.44 | | | | | | | | | | 181.44 | | Fire investigation |
| Davis, S. | 04/29/15 | | 10.0 | 589.05 | | | | | | | 589.05 | | | | | |
| Muller, L. | 04/29/15 | | 24.0 | 1,090.44 | | | | | | | | | 1,090.44 | | | Fire investigation |
| Andreas, D. | 04/30/15 | | 6.0 | 476.28 | | | | | | | | | | | 476.28 | Fire investigation |
| Broumand, A. | 05/01/15 | | 2.0 | 120.96 | | | | | | | | | | 120.96 | | AAR Loureiro Incident |
| Grant, L. | 05/01/15 | | 2.0 | 78.90 | | | | | | | | | | 78.90 | | AAR Loureiro Incident |
| McCracken, R. | 05/01/15 | | 2.0 | 126.12 | | | | | | | | | | 126.12 | | AAR Loureiro Incident |
| Poulos, T. | 05/01/15 | | 2.0 | 125.91 | | | | | | | | | | 125.91 | | AAR Loureiro Incident |
| Skei, E. | 05/01/15 | | 2.0 | 147.78 | | | | | | | | | | 147.78 | | AAR Loureiro Incident |
| Villarreal, J. | 05/01/15 | 4.0 | 18.5 | 1,434.68 | 1,434.68 | | | | | | | | | | | AAR Loureiro Incident |
| Whilt, S. | 05/01/15 | | 2.0 | 87.60 | | | | | | | | | | 87.60 | | AAR Loureiro Incident |
| Zeitsoff, J. | 05/01/15 | | 2.0 | 113.91 | | | | | | | | | | 113.91 | | AAR Loureiro Incident |
| Galbraith, R. | 05/02/15 | 12.0 | 12.0 | 706.86 | 706.86 | | | | | | | | | | | |
| Lauritson, R. | 05/02/15 | | 24.0 | 2,862.72 | | | | | | | 2,862.72 | | | | | |
| Bass, L. | 05/05/15 | | 1.5 | 96.30 | | | 96.30 | | | | | | | | | |
| Grant, L. | 05/06/15 | | 7.0 | 276.15 | | | | | | | | | | | 276.15 | Pump testing |
| Jenkins, J. | 05/06/15 | | 2.0 | 205.29 | | | | | | | | | 205.29 | | | Pump testing |
| Poulos, T. | 05/06/15 | | 10.0 | 629.54 | | | | | | | | | | 629.54 | | Pump testing |
| Wrenn, B. | 05/07/15 | | 10.0 | 394.50 | | | | | | | | | | 394.50 | | Pump testing |
| Jenkins, J. | 05/08/15 | | 2.0 | 205.29 | | | | | | | | | 205.29 | | | Pump testing |
| Fuggles, K. | 05/09/15 | | 8.0 | 559.44 | | | 559.44 | | | | | | | | | |

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME COMPENSATION
May 2015**

| Name | Date Worked | Comp Hrs | OT Hrs | Total Amount | Sick Relief | Emer. Callback | Training/Class Cover | Paramedic Cont. Ed | Flex Day | Extra Staffing | Shift Vacancy | BC Coverage | Dispatch Coverage | Fire Asgmt | Other | Description | |
|------------------------|-------------|----------|--------|------------------|-----------------|-----------------|----------------------|--------------------|-------------|----------------|------------------|-----------------|-------------------|-------------|-----------------|---------------------------|--|
| Holthe, D. | 05/09/15 | | 24.0 | 1,949.04 | | | | | | | 1,949.04 | | | | | | |
| Lauritson, R. | 05/09/15 | | 8.5 | 1,013.88 | | | | | | | 1,013.88 | | | | | | |
| Walkup, R. | 05/09/15 | | 0.5 | 29.35 | | | | | | | 29.35 | | | | | | |
| Wrenn, B. | 05/09/15 | | 8.5 | 335.33 | | | | | | | 335.33 | | | | | | |
| Gil, A. | 05/11/15 | | 1.5 | 124.36 | | | | | | | | 124.36 | | | | Finance Committee reports | |
| Payroll 5/18/15 | | | | 26,042.95 | | | | | | | | | | | | | |
| Galbraith, R. | 04/06/15 | | 9.0 | 530.15 | | | | | | | | | | | 530.15 | Academy instruction | |
| Bennewate, B. | 04/07/15 | | 10.0 | 525.45 | | | | | | | 525.45 | | | | | | |
| Fuentes, E. | 04/23/15 | | 14.0 | 987.84 | | | | | | | 987.84 | | | | | | |
| Bennewate, B. | 04/26/15 | | 5.5 | 289.00 | | 289.00 | | | | | | | | | | | |
| St. Oegger, D. | 04/26/15 | | 5.5 | 361.85 | | 361.85 | | | | | | | | | | | |
| Briner, A. | 05/01/15 | | 2.0 | 139.59 | | | | | | | | | | | 139.59 | AAR Loureiro Incident | |
| Chapman, S. | 05/09/15 | | 8.5 | 556.92 | | | | | | | 556.92 | | | | | | |
| Bass, L. | 05/14/15 | | 24.0 | 1,540.80 | | | | | | | 1,540.80 | | | | | | |
| Chapman, S. | 05/14/15 | 8.0 | 16.0 | 1,048.32 | | | | | | | 1,048.32 | | | | | | |
| Galbraith, R. | 05/15/15 | | 8.5 | 500.69 | | | | | | | | | | | 500.69 | Ambulance pick-up | |
| Grant, L. | 05/16/15 | | 24.0 | 947.88 | | | | | | | 947.88 | | | | | | |
| Walkup, R. | 05/16/15 | | 24.0 | 1,408.68 | | | | | | | 1,408.68 | | | | | | |
| Villarreal, J. | 05/20/15 | | 0.5 | 38.78 | | | | | | | | | | | 38.78 | Late call | |
| Bass, L. | 05/21/15 | | 1.0 | 64.20 | | | | | | | | | | | 64.20 | ID cards project | |
| Broumand, A. | 05/21/15 | | 3.0 | 181.44 | | | | 181.44 | | | | | | | | | |
| Ederer, T. | 05/21/15 | | 24.0 | 1,884.00 | | | | | | | | 1,884.00 | | | | | |
| Hickman, K. | 05/21/15 | | 3.0 | 190.89 | | | | 190.89 | | | | | | | | | |
| McCracken, R. | 05/21/15 | | 3.0 | 189.18 | | | | 189.18 | | | | | | | | | |
| Whitt, S. | 05/21/15 | | 3.0 | 131.58 | | | | 131.58 | | | | | | | | | |
| Zeitsoff, J. | 05/21/15 | | 24.0 | 1,366.92 | | | | | | | 1,366.92 | | | | | | |
| Briner, A. | 05/25/15 | | 24.0 | 1,675.08 | | | | | | | 1,675.08 | | | | | | |
| Elliott, M. | 05/31/15 | | 1.0 | 38.16 | | | | | | | 38.16 | | | | | | |
| Payroll 5/1/15 | | | | 14,597.40 | | | | | | | | | | | | | |
| Grand Total | | | | 40,640.35 | 5,286.74 | 1,837.44 | 2,266.18 | 693.09 | - | - | 21,772.75 | 1,884.00 | 1,501.02 | - | 5,399.13 | | |
| % of Total | | | | 100.00% | 13.0% | 4.5% | 5.6% | 1.7% | 0.0% | 0.0% | 53.6% | 4.6% | 3.7% | 0.0% | 13.3% | | |

**MONTECITO FIRE PROTECTION DISTRICT
SUMMARY OF OVERTIME EXPENSE BY CATEGORY**

Fiscal Year 2013-14

| Month Paid | Sick Relief | Emergency Callback | Training/Class Cover | Paramedic Cont. Ed | Flex Day | Extra Staffing | Shift Vacancy | BC Coverage | Dispatch Coverage | Other | Subtotal | Fire Assignments | Total OT | Monthly % of Budget | Cum. % of Budget |
|--------------|-------------------|--------------------|----------------------|--------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| JULY | 17,047.80 | 1,005.12 | 1,475.64 | 516.83 | 6,730.92 | 13,279.82 | 15,550.45 | 9,420.00 | 3,630.96 | 3,726.19 | 72,383.73 | 21,550.17 | 93,933.90 | 11.1% | 11.1% |
| AUGUST | 15,315.23 | - | 1,322.28 | 110.79 | 10,935.72 | - | 20,107.22 | - | 861.96 | 824.53 | 49,477.73 | 60,900.04 | 110,377.77 | 13.0% | 24.0% |
| SEPTEMBER | 12,665.18 | 2,211.15 | 2,691.72 | 429.27 | 2,722.32 | 1,726.31 | 12,127.25 | 1,884.00 | 1,763.10 | 4,918.40 | 43,138.70 | 94,071.40 | 137,210.10 | 16.1% | 40.2% |
| OCTOBER | 21,165.09 | 1,961.08 | 1,306.28 | 470.86 | 4,835.64 | - | 18,184.57 | 9,420.00 | 1,993.32 | 7,271.41 | 66,608.25 | - | 66,608.25 | 7.8% | 48.0% |
| NOVEMBER | 3,594.15 | 6,945.40 | 1,586.97 | 350.09 | 1,425.60 | - | 5,882.79 | 4,710.00 | 2,540.88 | 5,462.78 | 32,498.66 | - | 32,498.66 | 3.8% | 51.8% |
| DECEMBER | 6,826.38 | 1,316.32 | - | - | 1,687.95 | - | 24,260.50 | 12,879.42 | 7,330.14 | 399.42 | 54,700.13 | 9,239.53 | 63,939.66 | 7.5% | 59.4% |
| JANUARY | 9,070.66 | - | 531.59 | - | 2,919.60 | 16,384.59 | 21,701.93 | 7,536.00 | 7,897.86 | 1,171.76 | 67,213.98 | - | 67,213.98 | 7.9% | 67.3% |
| FEBRUARY | 4,363.35 | 1,675.73 | 254.28 | 235.40 | - | 9,011.52 | 10,115.66 | 4,710.00 | 4,724.91 | 933.33 | 36,024.18 | - | 36,024.18 | 4.2% | 71.5% |
| MARCH | 4,059.13 | 1,259.06 | 4,929.53 | 3,421.31 | - | 1,459.80 | 24,381.64 | 17,898.00 | 2,347.38 | 6,257.51 | 66,013.35 | - | 66,013.35 | 7.8% | 79.3% |
| APRIL | 2,865.60 | 981.36 | 1,822.71 | 156.93 | - | 1,142.40 | 43,392.95 | 21,666.00 | 1,443.83 | 9,113.12 | 82,584.90 | - | 82,584.90 | 9.7% | 89.0% |
| MAY | 4,949.34 | 6,884.82 | 4,117.70 | 718.31 | 3,968.04 | 22,596.42 | 31,472.36 | 20,724.00 | 3,356.64 | 8,835.36 | 107,622.98 | 49,748.43 | 157,371.41 | 18.5% | 107.5% |
| JUNE | 4,112.40 | 4,416.03 | 2,197.94 | - | 2,148.12 | - | 35,979.06 | 11,304.00 | 12,055.32 | 2,442.25 | 74,655.12 | 5,900.27 | 80,555.39 | 9.5% | 117.0% |
| TOTAL | 106,034.30 | 28,656.06 | 22,236.64 | 6,409.79 | 37,373.91 | 65,600.86 | 263,156.37 | 122,151.42 | 49,946.30 | 51,356.05 | 752,921.70 | 241,409.84 | 994,331.54 | 117.0% | |
| | 10.7% | 2.9% | 2.2% | 0.6% | 3.8% | 6.6% | 26.5% | 12.3% | 5.0% | 5.2% | 75.7% | 24.3% | 100.0% | | |

| YTD May 2014 | Sick Relief | Emer CB | Class Cover | Paramedic Cont. Ed | Flex Day | Ext Staff | Sh Vacancy | BC Coverage | Disp Cover | Other | Subtotal | Fire Asgmt | Total OT |
|--------------|-------------|-----------|-------------|--------------------|-----------|------------|------------|-------------|------------|------------|------------|------------|----------|
| 101,921.90 | 24,240.03 | 20,038.70 | 6,409.79 | 35,225.79 | 65,600.86 | 227,177.31 | 110,847.42 | 37,890.98 | 48,913.80 | 678,266.58 | 235,509.57 | 913,776.15 | |

Fiscal Year 2014-15

| Month Paid | Sick Relief | Emergency Callback | Training/Class Cover | Paramedic Cont. Ed | Flex Day | Extra Staffing | Shift Vacancy | BC Coverage | Dispatch Coverage | Other | Subtotal | Fire Assignments | Total OT | Monthly % of Budget | Cum. % of Budget |
|--------------|------------------|--------------------|----------------------|--------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
| JULY | 340.88 | 2,887.45 | - | 709.26 | 2,529.00 | - | 26,949.83 | 18,840.00 | 3,199.50 | 2,773.13 | 58,229.05 | - | 58,229.05 | 6.9% | 6.9% |
| AUGUST | 3,195.00 | 29,957.92 | 420.10 | - | - | - | 42,588.18 | 4,710.00 | 6,543.30 | 2,378.76 | 89,793.26 | 187,986.81 | 277,780.07 | 32.7% | 39.5% |
| SEPTEMBER | 9,167.77 | 265.49 | 4,534.23 | - | 1,578.96 | 24,140.76 | 27,240.84 | 7,536.00 | 2,254.08 | 956.81 | 77,674.94 | 106,053.76 | 183,728.69 | 21.6% | 61.1% |
| OCTOBER | 9,536.22 | 292.20 | 1,316.28 | 184.46 | 1,923.25 | 8,348.79 | 28,064.87 | 3,768.00 | 8,561.00 | 4,546.38 | 66,541.45 | 43,661.73 | 110,203.18 | 13.0% | 74.1% |
| NOVEMBER | 6,873.48 | 481.50 | 2,874.38 | 381.79 | 2,385.90 | 4,026.60 | 26,656.32 | 7,536.00 | 2,777.40 | 11,513.21 | 65,506.57 | - | 65,506.57 | 7.7% | 81.8% |
| DECEMBER | 4,333.41 | - | 13,067.39 | 286.34 | 2,252.12 | 5,643.78 | 52,808.90 | 12,246.00 | 13,956.94 | 14,196.77 | 118,791.63 | - | 118,791.63 | 14.0% | 95.8% |
| JANUARY | 20,304.55 | - | 2,491.96 | - | - | 29.45 | 47,647.78 | 16,956.00 | 5,729.48 | 4,832.80 | 97,992.02 | - | 97,992.02 | 11.5% | 107.3% |
| FEBRUARY | 10,191.28 | - | 7,225.03 | - | 1,949.04 | - | 22,570.02 | 5,652.00 | 1,969.97 | 1,354.82 | 50,912.16 | - | 50,912.16 | 6.0% | 113.3% |
| MARCH | 5,442.31 | - | 22,423.72 | 3,856.93 | 2,068.08 | 85.46 | 39,065.75 | 11,304.00 | 4,220.52 | 5,403.10 | 93,869.87 | - | 93,869.87 | 11.0% | 124.4% |
| APRIL | 4,205.86 | 2,998.93 | 7,292.18 | 553.37 | 1,270.08 | 3,528.29 | 61,299.62 | 9,420.00 | 15,085.36 | 13,029.59 | 118,683.28 | - | 118,683.28 | 14.0% | 138.3% |
| MAY | 5,286.74 | 1,837.44 | 2,266.18 | 693.09 | - | - | 21,772.75 | 1,884.00 | 1,501.02 | 5,399.13 | 40,640.35 | - | 40,640.35 | 4.8% | 143.1% |
| TOTAL | 78,877.50 | 38,720.93 | 63,911.44 | 6,665.24 | 15,956.43 | 45,803.13 | 396,664.85 | 99,852.00 | 65,798.57 | 66,384.49 | 878,634.56 | 337,702.30 | 1,216,336.86 | 143.1% | |
| | 6.5% | 3.2% | 5.3% | 0.5% | 1.3% | 3.8% | 32.6% | 8.2% | 5.4% | 5.5% | 72.2% | 27.8% | 100.0% | | \$ 850,000 |

**MONTECITO FIRE PROTECTION DISTRICT
FIRE ASSIGNMENTS - BILLING
FY 2014-2015**

| Fire Name, # | Invoice # | Period Covered | Invoice Date | Agency | Total Due | Date Received | Amount Received |
|--------------------------------------|-----------|----------------|--------------|---------|----------------------|---------------|----------------------|
| EI Portal, CA-YNP-0083 | 2014-09 | 07/27-08/14/14 | 10/23/14 | USFS | \$ 14,789.54 | 03/17/15 | \$ 14,789.54 |
| Little Deer (July), CA-KNF-005564 | | 08/01-08/24/14 | 10/30/14 | Cal-OES | 88,267.76 | 01/20/15 | 88,267.76 |
| Bald Fire, CA-LNF-003479 | | 08/02-08/06/14 | 10/24/14 | Cal-OES | 33,595.73 | 02/09/15 | 33,595.73 |
| Eiler Fire, CA-SHU-006933 | | 08/06-08/16/14 | 10/24/14 | Cal-OES | 96,835.29 | 01/02/15 | 96,835.29 |
| Cover BTU-August, CA-BTU-010882 | | 08/09-08/15/14 | 03/09/15 | Cal-OES | 75,855.10 | 06/03/15 | 75,855.11 |
| Junction, CA-MMU-014633 | | 08/18-08/21/14 | 10/30/14 | Cal-OES | 23,118.98 | 01/12/15 | 23,118.98 |
| Tecolote, CA-ANF-004034 | | 08/18/14 | 11/21/14 | Cal-OES | 9,548.73 | 02/09/15 | 9,548.73 |
| Tecolote, CA-ANF-004034 | 2014-10 | 08/18/14 | 10/23/14 | USFS | 1,622.00 | 03/17/15 | 1,622.00 |
| Way, CA-CND-003148 | 2014-11 | 08/19-08/25/14 | 10/23/14 | USFS | 11,203.88 | 01/21/15 | 11,203.88 |
| Silverado Fire, CA-CNF-002873 | | 09/13-09/15/14 | 11/21/14 | Cal-OES | 18,443.29 | 02/09/15 | 18,443.29 |
| King Fire, CA-ENF-023461 | 2014-12 | 09/18-10/02/14 | 10/23/14 | USFS | 29,750.38 | 03/20/15 | 29,750.38 |
| Boles Fire, CA-SKU-007064 (Revised) | | 09/16-09/21/14 | 11/12/14 | Cal-OES | 35,018.46 | 02/05/15 | 35,018.46 |
| King Fire, CA-ENF-023461 (OES & 391) | | 09/20-09/26/14 | 12/04/14 | Cal-OES | 167,604.28 | 03/20/15 | 167,604.28 |
| | | | | | \$ 605,653.43 | | \$ 605,653.43 |

Reconciliation

| | |
|-----------------------------|-------------------|
| Acct 3750 - Cal-OES Revenue | 548,287.63 |
| Acct 4476 - USFS Revenue | 57,365.80 |
| Total Revenue | 605,653.43 |

PRICE, POSTEL & PARMA LLP

COUNSELLORS AT LAW
 POST OFFICE BOX 99

SANTA BARBARA, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

MONTECITO FIRE PROTECTION DISTRICT
 595 SAN YSIDRO ROAD
 SANTA BARBARA, CA 93108

May 7, 2015
 File #: 12611
 Invoice #: 120555
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

| | |
|---|-----------------|
| RE: GENERAL MATTERS Our File Number: 12611-00000 | 2,183.00 |
| RE: BOARD MTGS Our File Number: 12611-00061 | 2,094.50 |
| <hr/> | |
| Current Total Charges | 4,277.50 |

* * * * *

SUMMARY OF CURRENT CHARGES

| | | |
|----------------------------|-----------------|-------------------|
| Current Fees | 4,277.50 | |
| Total Current Fees & Costs | <u>4,277.50</u> | |
| Total Current Due | | \$4,277.50 |

SUMMARY OF PAST DUE BALANCES

| | | |
|-----------------------|--|---------------|
| Total Past Due | | \$0.00 |
|-----------------------|--|---------------|

Agenda Item #3



MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program

Monthly Account Report for the Period
4/1/2015 to 4/30/2015

Stephen Hickman
 Fire Chief
 Montecito Fire Protection District
 595 San Ysidro Rd.
 Santa Barbara, CA 93108

Account Summary

| Source | Beginning Balance as of 4/1/2015 | Contributions | Earnings | Expenses* | Distributions | Transfers | Ending Balance as of 4/30/2015 |
|-----------------------|----------------------------------|---------------------|--------------------|-------------------|---------------|---------------|--------------------------------|
| Employer Contribution | \$4,886,479.28 | \$536,712.00 | \$30,437.07 | \$2,171.84 | \$0.00 | \$0.00 | \$5,451,456.51 |
| Totals | \$4,886,479.28 | \$536,712.00 | \$30,437.07 | \$2,171.84 | \$0.00 | \$0.00 | \$5,451,456.51 |

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 | |
| 0.56% | 3.55% | 7.01% | 8.44% | 8.65% | - | 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.

*Expenses are inclusive of Trust Administration, Trustee and Investment Management fees

**MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program Summary
Fiscal Year 2014-15**

| Month | Beginning Balance | Contributions | Earnings | Expenses | Ending Balance | 1-M % | 3-M % |
|----------------|------------------------------|----------------------|-------------------|------------------|---------------------------|--------------|--------------|
| July | 4,217,056.36 | - | (47,142.33) | 878.55 | 4,169,035.48 | | |
| August | 4,169,035.48 | - | 85,305.63 | 2,314.45 | 4,252,026.66 | 2.05% | |
| September | 4,252,026.66 | - | (84,197.13) | 1,703.23 | 4,166,126.30 | -1.98% | |
| October | 4,166,126.30 | - | 45,108.57 | 867.94 | 4,210,366.93 | 1.08% | 1.11% |
| November | 4,210,366.93 | - | 58,445.65 | 1,867.07 | 4,266,945.51 | 1.39% | 0.46% |
| December | 4,266,945.51 | - | (35,807.12) | 1,031.46 | 4,230,106.93 | -0.84% | 1.63% |
| January | 4,230,106.93 | 536,712.00 | (14,854.01) | 2,821.17 | 4,749,143.75 | -0.35% | 0.18% |
| February | 4,749,143.75 | - | 152,641.55 | 2,034.79 | 4,899,750.51 | 3.21% | 2.39% |
| March | 4,899,750.51 | - | (11,112.80) | 2,158.43 | 4,886,479.28 | -0.23% | 3.71% |
| April | 4,886,479.28 | 536,712.00 | 30,437.07 | 2,171.84 | 5,451,456.51 | 0.56% | 3.25% |
| Total | | 1,073,424.00 | 178,825.08 | 17,848.93 | | | |
| Average | | | 17,882.51 | 1,784.89 | 4,528,143.79 | | |



PARS DIVERSIFIED PORTFOLIOS
BALANCED
 AS OF MARCH 31, 2015

WHY THE PARS DIVERSIFIED BALANCED PORTFOLIO?

Comprehensive Investment Solution

HighMark® Capital Management, Inc.'s (HighMark) diversified investment portfolios are designed to balance return expectations with risk tolerance. Key features include: sophisticated asset allocation and optimization techniques, four layers of diversification (asset class, style, manager, and security), access to rigorously screened, top tier money managers, flexible investment options, and experienced investment management.

Rigorous Manager Due Diligence

Our manager review committee utilizes a rigorous screening process that searches for investment managers and styles that have not only produced above-average returns within acceptable risk parameters, but have the resources and commitment to continue to deliver these results. We have set high standards for our investment managers and funds. This is a highly specialized, time consuming approach dedicated to one goal: competitive and consistent performance.

Flexible Investment Options

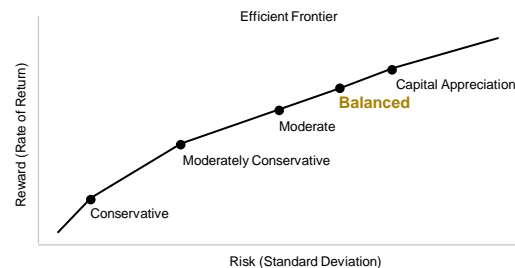
In order to meet the unique needs of our clients, we offer access to flexible implementation strategies: HighMark Plus utilizes actively managed mutual funds while Index Plus utilizes index-based securities, including exchange-traded funds. Both investment options leverage HighMark's active asset allocation approach.

Risk Management

The portfolio is constructed to control risk through four layers of diversification – asset classes (cash, fixed income, equity), investment styles (large cap, small cap, international, value, growth), managers and securities. Disciplined mutual fund selection and monitoring process helps to drive return potential while reducing portfolio risk.

INVESTMENT OBJECTIVE

To provide 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.



ASSET ALLOCATION — BALANCED PORTFOLIO

| | Strategic Range | Policy | Tactical |
|--------------|-----------------|--------|----------|
| Equity | 50 – 70% | 60% | 58% |
| Fixed Income | 30 – 50% | 35% | 39% |
| Cash | 0 – 20% | 5% | 3% |

ANNUALIZED TOTAL RETURNS

(Gross of Investment Management Fees, but Net of Embedded Fund Fees)

| HighMark Plus (Active) | | Index Plus (Active) | |
|------------------------------|-------|-----------------------------|-------|
| Current Quarter* | 2.62% | Current Quarter* | 2.06% |
| Blended Benchmark** | 2.04% | Blended Benchmark** | 2.04% |
| Year To Date* | 2.62% | Year To Date* | 2.06% |
| Blended Benchmark* | 2.04% | Blended Benchmark* | 2.04% |
| 1 Year | 6.12% | 1 Year | 6.66% |
| Blended Benchmark | 7.84% | Blended Benchmark | 7.84% |
| 3 Year | 9.16% | 3 Year | 9.16% |
| Blended Benchmark | 9.85% | Blended Benchmark | 9.85% |
| 5 Year | 9.10% | 5 Year | 9.13% |
| Blended Benchmark | 9.52% | Blended Benchmark | 9.52% |
| Inception to Date (102-Mos.) | 5.50% | Inception to Date (90-Mos.) | 4.85% |
| Blended Benchmark | 6.13% | Blended Benchmark | 5.41% |

* Returns less than 1-year are not annualized. **Breakdown for Blended Benchmark: 32% S&P500, 6% Russell Mid Cap, 9% Russell 2000, 4% MSCI EM FREE, 7% MSCI EAFE, 27% BC US Agg, 6.75% ML 1-3 Yr US Corp/Gov't, 1.25% US High Yield Master II, 2% Wilshire REIT, and 5% Citi 1 Mth T-Bill. Prior to October 2012, the blended benchmarks were 51% S&P 500; 3% Russell 2000, 6% MSCI EAFE, 5% ML 1-3 Year Corp./Govt, 30% BC Agg, 5% Citi 1 Mth T-Bill. Prior to April 2007, the blended benchmarks were 60% S&P 500, 5% ML 1-3Yr Corp/Gov, 30% BC Agg, and 5% Citi 1 Mth T-Bill.

ANNUAL RETURNS

| HighMark Plus (Active) | | Index Plus (Passive) | |
|------------------------|---------|----------------------|---------|
| 2008 | -25.72% | 2008 | -23.22% |
| 2009 | 21.36% | 2009 | 17.62% |
| 2010 | 14.11% | 2010 | 12.76% |
| 2011 | -0.46% | 2011 | 1.60% |
| 2012 | 13.25% | 2012 | 11.93% |
| 2013 | 16.61% | 2013 | 15.63% |
| 2014 | 4.70% | 2014 | 6.08% |

PORTFOLIO FACTS

| HighMark Plus (Active) | | Index Plus (Passive) | |
|--------------------------|---------|--------------------------|---------|
| Inception Date | 10/2006 | Inception Date | 10/2007 |
| No of Funds in Portfolio | 20 | No of Funds in Portfolio | 14 |

A newly funded account enters a composite after three full months of management and is removed from a composite at the end of the last full month that the account is consistent with the criteria of the composite. Terminated accounts are included in the historical results of a composite through the last full month prior to closing. Composites may include accounts invested in domestic (U.S.) or international (non-U.S.) individual securities, funds, or a combination thereof. Account exclusions based on equity security concentrations are applied quarterly. Employing a construction methodology different from the above could lead to different results.



350 California Street
Suite 1600
San Francisco, CA 94104
800.582.4734
www.highmarkcapital.com

ABOUT THE ADVISER

HighMark® Capital Management, Inc. (HighMark) has over 90 years (including predecessor organizations) of institutional money management experience with more than \$15.2 billion in assets under management. HighMark has a long term disciplined approach to money management and currently manages assets for a wide array of clients.

ABOUT THE PORTFOLIO MANAGEMENT TEAM

Andrew Brown, CFA®

Senior Portfolio Manager

Investment Experience: since 1994

HighMark Tenure: since 1997

Education: MBA, University of Southern California; BA, University of Southern California

Kevin Churchill, CFA®, CFP®

Senior Portfolio Manager

Investment Experience: since 1996

HighMark Tenure: since 2012

Education: MS, Seattle University; BS, University of Puget Sound

Salvatore "Tory" Milazzo III, CFA®

Senior Portfolio Manager

Investment Experience: since 1991

HighMark Tenure: since 2014

Education: BA, Colgate University

J. Keith Stribling, CFA

Senior Portfolio Manager

Investment Experience: since 1985

HighMark Tenure: since 1995

Education: BA, Stetson University

Christiane Tsuda

Senior Portfolio Manager

Investment Experience: since 1987

HighMark Tenure: since 2010

Education: BA, International Christian University, Tokyo

Matthew Webber, CFA®

Senior Portfolio Manager

Investment Experience: since 1995

HighMark Tenure: since 2011

Education: BA, University of California, Santa Barbara

Anne Wimmer, CFA®

Senior Portfolio Manager

Investment Experience: since 1987

HighMark Tenure: since 2007

Education: BA, University of California, Santa Barbara

Asset Allocation Committee

Number of Members: 14

Average Years of Experience: 26

Average Tenure (Years): 14

Manager Review Committee

Number of Members: 7

Average Years of Experience: 23

Average Tenure (Years): 11

SAMPLE HOLDINGS

HighMark Plus (Active)

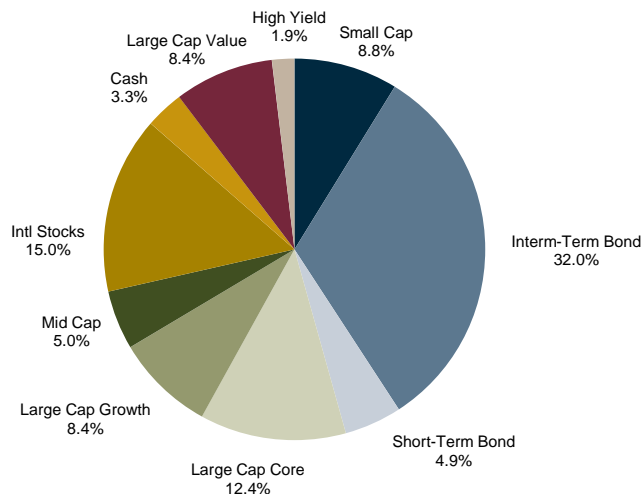
Columbia Contrarian Core Z
T. Rowe Price Growth Stock
Columbia Small Cap Value II Z
T. Rowe Price New Horizons
Nationwide Bailard International Equities
Nationwide HighMark Bond
Vanguard Short-Term Invest-Grade Adm
Loomis Sayles Value Y
PIMCO Total Return
Dodge & Cox International Stock
MFS International Growth I
Sentinel Common Stock I
First American Prime Obligation Z
TIAA-CREF Mid Cap Value
Ivy Mid Cap Growth
Harbor Capital Appreciation
Schroder Emerging Market Equity
Dodge & Cox Stock
SPDR Euro Stoxx 50 ETF
PIMCO High Yield

Index Plus (Passive)

iShares S&P 500
iShares S&P 500/Value
iShares S&P 500/Growth
iShares S&P Small Cap 600 Value
iShares S&P Small Cap 600 Growth
iShares MSCI EAFE
iShares Russell Midcap Value
iShares Russell Midcap Growth
iShares Barclays Aggregate Bond
Vanguard Short-Term Invest-Grade Adm
First American Prime Obligation Z
SPDR Euro Stoxx 50 ETF
SPDR Barclays High Yield Bond ETF
Vanguard FTSE Emerging Markets ETF

Holdings are subject to change at the discretion of the investment manager.

STYLE



The performance records shown represent size-weighted composites of tax exempt accounts that meet the following criteria: Composites are managed by HighMark's HighMark Capital Advisors (HCA) with full investment authority according to the PARS Balanced active and passive objectives and do not have equity concentration of 25% or more in one common stock security.

The composite name has been changed from PARS Balanced/Moderately Aggressive to PARS Balanced on 5/1/2013. The adviser to the PARS portfolios is US Bank, and HighMark serves as sub-adviser to US Bank to manage these portfolios. US Bank may charge clients as much as 0.60% annual management fee based on a sliding scale. As of March 31, 2015, the blended rate is 0.58%. US Bank pays HighMark 60% of the annual management fee for assets sub-advised by HighMark under its sub-advisory agreement with US Bank. The 36 basis points paid to HighMark, as well as other expenses that may be incurred in the management of the portfolio, will reduce the portfolio returns. Assuming an investment for five years, a 5% annual total return, and an annual sub-advisory fee rate of 0.36% deducted from the assets at market at the end of each year, a 10 million initial value would grow to \$12.54 million after fees (Net-of-Fees) and \$12.76 million before fees (Gross-of-Fees). Additional information regarding the firm's policies and procedures for calculating and reporting performance results is available upon request. In Q1 2010, the PARS Composite definition was changed from \$750,000 minimum to no minimum. Performance results are calculated and presented in U.S. dollars and do not reflect the deduction of investment advisory fees, custody fees, or taxes but do reflect the deduction of trading expenses. Returns are calculated based on trade-date accounting.

Blended benchmarks represent HighMark's strategic allocations between equity, fixed income, and cash and are rebalanced monthly. Benchmark returns do not reflect the deduction of advisory fees or other expenses of investing but assumes the reinvestment of dividends and other earnings. An investor cannot invest directly in an index. The unmanaged S&P 500 Index is representative of the performance of large companies in the U.S. stock market. The MSCI EAFE Index is a free float-adjusted market capitalization index designed to measure developed market equity performance, excluding the U.S. and Canada. The MSCI Emerging Markets Free Index is a free float-adjusted market capitalization index that is designed to measure equity market performance in the global emerging markets. The Russell Midcap Index measures the performance of the mid-cap segment of the U.S. equity universe. The Russell 2000 Index measures the performance of the small-cap segment of the U.S. equity universe. The US High Yield Master II Index tracks the performance of below investment grade U.S. dollar-denominated corporate bonds publicly issued in the U.S. domestic market. Wilshire REIT Index measures U.S. publicly traded Real Estate Investment Trusts. The unmanaged Barclays Capital (BC) U.S. Aggregate Bond Index is generally representative of the U.S. taxable bond market as a whole. The Merrill Lynch (ML) 1-3 Year U.S. Corporate & Government Index tracks the bond performance of The ML U.S. Corporate & Government Index, with a remaining term to final maturity less than 3 years. The unmanaged Citigroup 1-Month Treasury Bill Index tracks the yield of the 1-month U.S. Treasury Bill.

HighMark Capital Management, Inc. (HighMark), an SEC-registered investment adviser, is a wholly owned subsidiary of MUFJ Union Bank, N.A. (MUB). HighMark manages institutional separate account portfolios for a wide variety of for-profit and nonprofit organizations, public agencies, public and private retirement plans, and personal trusts of all sizes. It may also serve as sub-adviser for mutual funds, common trust funds, and collective investment funds. MUB, a subsidiary of MUFJ Americas Holdings Corporation, provides certain services to HighMark and is compensated for these services. Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. Investments employing HighMark strategies are NOT insured by the FDIC or by any other Federal Government Agency, are NOT Bank deposits, are NOT guaranteed by the Bank or any Bank affiliate, and MAY lose value, including possible loss of principal.

Agenda

Item #4

RESOLUTION NO. 2015-05

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
PRELIMINARY BUDGET FOR THE
FISCAL YEAR 2015-16**

WHEREAS, Section 13890 of the Health and Safety Code requires that the District Board adopt a preliminary budget conforming to the Accounting Procedures for Special Districts and Budgeting Procedures for Special Districts, as described, on or before June 30 of each year; and

WHEREAS, Section 13893 of the Health and Safety Code requires that the District Board publish a notice on or before June 30 of each year stating: (1) that it has adopted a preliminary budget which is available for inspection at a time and place within the District specified in the notice; and (2) the date, time and place when the Board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, Section 13893 of the Health & Safety Code further provides that said notice shall be published in at least one newspaper of general circulation in the District, the first publication to be at least two weeks before the date of the meeting; and

WHEREAS, the Board of Directors met at a regular meeting on June 22, 2015, to consider the District's preliminary budget for fiscal year 2015-16 as described by and recommended for approval by the Fire Chief;

NOW THEREFORE, BE IT AND IT IS HEREBY ORDERED AND RESOLVED AS FOLLOWS:

1. That the Board of Directors adopts the 2015-16 preliminary budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting on June 22, 2015.

In summary, the preliminary budget provides as follows:

| | |
|--|------------------|
| <u>Fund 3650 – General Fund</u> | |
| Salaries & Employee Benefits | \$ 15,520,230 |
| Services & Supplies | 1,399,380 |
| Capital Assets | 20,750 |
| Transfer to Pension Obligation | 794,750 |
| Transfer to Capital Outlay | <u>276,000</u> |
| | \$ 18,011,110 |
| <u>Fund 3651 – Pension Obligation</u> | |
| Services & Supplies | \$ 794,823 |
| <u>Fund 3652 – Capital Outlay</u> | |
| Capital Assets | \$ 302,400 |
| <u>Fund 3653 – Land & Building</u> | |
| Capital Assets | \$ 100,000 |
| Transfer to General Fund | <u>2,459,473</u> |
| | \$ 2,559,473 |

Copies of the approved budget are on file with District records.

2. The adopted preliminary budget shall be available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

3. The Board of Directors will meet on September 28, 2015 at 2:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, to consider

and adopt the final budget as required by law and any person may appear at that time and be heard regarding any item in the budget or regarding the addition of other items.

4. The Secretary is directed to cause to be published the notice attached to this resolution as Exhibit A in the *Santa Barbara News Press* in accordance with Health and Safety Code Section 13893 on or before June 30, 2015.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 22nd day of June, 2015, by the following vote, to wit:

Ayes:

Noes:

Abstain:

Absent:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

DRAFT

EXHIBIT A**PUBLIC NOTICE**

Montecito Fire Protection District
in the Matter of the Preliminary Budget for Fiscal Year 2015-16
Health and Safety Code Section 13893

NOTICE IS HEREBY GIVEN that the preliminary budget of the Montecito Fire Protection District for fiscal year 2015-16 was adopted by the Board of Directors of said District on June 22, 2015, and is available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

NOTICE IS ALSO GIVEN that on September 28, 2015 at 2:00 p.m., the Board of Directors will meet at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, for the purpose of adopting the District's final budget at which time and place any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

This Notice shall be published in accordance with California Health & Safety Code Section 13893.

By order of the Board of Directors of the Montecito Fire Protection District, State of California, this 22nd day of June, 2015.

Gene Sinsler, Secretary

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND | | | | |
|--|--|------------------------------|----------------------------|-------------------------|
| Account | Line Item Description | Prelim. Budget FY 2015-16 | Final Budget FY 2014-15 | Increase/ (Decrease) |
| REVENUES | | | | |
| Taxes | | | | |
| 3010 | Property Tax - Secured | 14,085,682 | 13,782,468 | 303,214 |
| 3011 | Property Tax - Unitary | 107,223 | 107,223 | - |
| 3020 | Property Tax - Unsecured | 582,421 | 582,421 | - |
| 3040 | Property Tax - Prior Secured | (61,948) | (60,614) | (1,334) |
| 3050 | Property Tax - Prior Unsecured | 7,918 | 7,918 | - |
| 3054 | Supplemental Property Tax | 197,369 | 219,299 | (21,930) |
| 3056 | Supplemental Property Tax - Prior | 13,328 | 14,809 | (1,481) |
| | Total Taxes Revenue | <u>14,931,993</u> | <u>14,653,524</u> | <u>278,469</u> |
| Use of Money and Property | | | | |
| 3380 | Interest Income | 7,665 | 17,659 | (9,994) |
| 3409 | Rental Property Income | 51,660 | 50,961 | 699 |
| | Total Use of Money and Property | <u>59,325</u> | <u>68,620</u> | <u>(9,295)</u> |
| Intergovernmental Revenue - State | | | | |
| 3750 | State-Emergency Assistance (Fire Asgmt) | 260,000 | - | 260,000 |
| 4220 | Homeowners Property Tax Relief | 86,330 | 86,330 | - |
| | Total Intergovernmental Revenue - State | <u>346,330</u> | <u>86,330</u> | <u>260,000</u> |
| Intergovernmental Revenue - Federal | | | | |
| 4476 | Federal Emergency Assistance (Fire Asgmt) | 65,000 | - | 65,000 |
| | Total Intergovernmental Revenue - Federal | <u>65,000</u> | <u>-</u> | <u>65,000</u> |
| Charges for Services | | | | |
| 5105 | Reimbursement for District Services | 183,020 | 180,140 | 2,880 |
| | AMR First Response Payment | 96,165 | 94,400 | - |
| | CSFD Dispatch Services | 86,855 | 85,740 | - |
| | Total Charges for Services | <u>183,020</u> | <u>180,140</u> | <u>2,880</u> |
| Miscellaneous Revenue | | | | |
| 5909 | Other Miscellaneous Revenue | 5,860 | 5,825 | 35 |
| | Westmont Payment | 4,260 | 4,225 | - |
| | Other | 1,600 | 1,600 | - |
| | Total Miscellaneous Revenue | <u>5,860</u> | <u>5,825</u> | <u>35</u> |
| Financing Sources | | | | |
| 5910 | Transfer from Land & Building Fund (3653) | 2,459,473 | 800,000 | 1,659,473 |
| | Total Financing Sources | <u>2,459,473</u> | <u>800,000</u> | <u>1,659,473</u> |
| | TOTAL GENERAL FUND REVENUES | <u>18,051,001</u> | <u>15,794,439</u> | <u>2,256,562</u> |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND | | | | |
|---|---|--------------------------------------|------------------------------------|---------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim. Budget FY 2015-16</u> | <u>Final Budget FY 2014-15</u> | <u>Increase/ (Decrease)</u> |
| EXPENDITURES | | | | |
| Salaries & Employee Benefits | | | | |
| 6100 | Regular Salaries | 6,998,158 | 6,623,640 | 374,518 |
| | Salaries | 6,901,508 | 6,528,890 | |
| | Uniform Allowance | 46,500 | 45,500 | |
| | Auxiliary | 20,000 | 20,000 | |
| | Directors fees | 30,150 | 29,250 | |
| 6300 | Overtime | 125,000 | 850,000 | (725,000) |
| 6301 | Overtime - Reimbursable | 325,000 | - | 325,000 |
| 6310 | Overtime - Constant Staffing | 750,000 | - | 750,000 |
| 6400 | Retirement Contributions | 2,120,625 | 1,885,332 | 235,293 |
| 6475 | Retiree Medical OPEB | 3,293,913 | 1,610,136 | 1,683,777 |
| 6550 | FICA/Medicare | 108,663 | 99,663 | 9,000 |
| 6600 | Insurance Contributions | 1,386,794 | 1,262,839 | 123,955 |
| | Health Insurance | 1,166,340 | 1,060,309 | |
| | Dental Insurance | 174,513 | 158,648 | |
| | Vision Insurance | 34,070 | 32,448 | |
| | Life Insurance | 8,371 | 7,972 | |
| | Employee Assistance Program | 1,500 | 1,462 | |
| | Flexible Spending Account Admin. | 2,000 | 2,000 | |
| 6700 | Unemployment Insurance | 9,100 | 8,925 | 175 |
| 6900 | Workers Compensation Insurance | 402,977 | 683,796 | (280,819) |
| | Total Salaries & Employee Benefits | 15,520,230 | 13,024,331 | 2,495,899 |
| Services & Supplies | | | | |
| 7030 | Clothing and PPE | 47,000 | 12,000 | 35,000 |
| | Operational | 12,000 | | |
| | Turnout sets | 35,000 | | |
| 7050 | Communications | 77,300 | 96,300 | (19,000) |
| | Operational | 73,500 | - | |
| | SB County IT Services | 3,800 | - | |
| 7060 | Food | 2,500 | 2,500 | - |
| 7070 | Household Supplies | 33,760 | 24,970 | 8,790 |
| | Operational | 26,000 | | |
| | Boardroom chairs | 6,700 | | |
| | Vacuums (2) | 1,060 | | |
| 7090 | Insurance: Liability/Auto/Prop. | 31,000 | 29,302 | 1,698 |
| 7120 | Equipment Maintenance | 31,500 | 25,000 | 6,500 |
| 7200 | Structure and Ground Maintenance | 38,550 | 38,224 | 326 |
| | Operational | 26,550 | | |
| | Rental housing | 12,000 | | |
| 7205 | Fire Defense Zone (Hazard Mitigation) | 140,750 | 90,000 | 50,750 |
| 7322 | Consulting and Management Fees | 3,100 | 3,100 | - |
| 7324 | Audit and Accounting Fees | 23,250 | 22,685 | 565 |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND | | | | |
|---------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim. Budget FY 2015-16</u> | <u>Final Budget FY 2014-15</u> | <u>Increase/ (Decrease)</u> |
| 7348 | Instruments & Equip. < \$5,000 | 26,440 | 39,665 | (13,225) |
| | Hose equipment and maintenance | 10,000 | | |
| | UHF mobile radios (2) | 6,250 | | |
| | SCBA bottles (6) | 6,950 | | |
| | Flip-tip nozzles (3) | 3,240 | | |
| 7363 | Equipment Maintenance (Vehicles) | 50,000 | 50,000 | - |
| 7400 | Medical & First Aid Supplies | 35,860 | 18,136 | 17,724 |
| | Operational | 16,550 | | |
| | Fireline Paramedic equipment | 6,000 | | |
| | Lifepak maintenance service | 5,230 | | |
| | Lifepak AEDs for Fireline PM (2) | 4,800 | | |
| | Air-Sim airway manikin | 1,730 | | |
| | Rainbow oximetry cable | 1,550 | | |
| 7430 | Memberships | 9,500 | 2,750 | 6,750 |
| 7450 | Office Expense | 29,030 | 27,317 | 1,713 |
| | Operational | 18,500 | | |
| | Document imaging software | 9,200 | | |
| | iPad 2 Air | 830 | | |
| | Keyboard for Imagetrend tablet | 500 | | |
| 7460 | Professional and Special Services | 308,000 | 516,000 | (208,000) |
| | Operational | 248,000 | | |
| | CWPP Study | 60,000 | | |
| 7507 | ADP Payroll Fees | 7,500 | 7,500 | - |
| 7510 | Contractual Services | 43,300 | 41,400 | 1,900 |
| 7530 | Publications & Legal Notices | 3,000 | 2,000 | 1,000 |
| 7546 | Administrative Tax Expense | 165,000 | 165,000 | - |
| 7580 | Rents & Leases | 4,400 | 5,500 | (1,100) |
| 7630 | Small Tools & Instruments | 9,390 | 11,200 | (1,810) |
| | Operational | 4,600 | | |
| | HazMat team equipment | 3,000 | | |
| | Diagnostic scan tool | 1,115 | | |
| | Pick headed axe | 400 | | |
| | Yeti ice chest | 275 | | |
| 7650 | Special District Expense | 49,000 | 94,850 | (45,850) |
| | Operational (permits, fees, other) | 15,000 | | |
| | LAFCO | 13,000 | | |
| | HEARO Radio program | 10,000 | | |
| | Promotional exam supplies | 11,000 | | |
| 7671 | Special Projects | 12,500 | 9,400 | 3,100 |
| | Public Education materials | 7,500 | | |
| | Pre-hazard abatement brochure | 5,000 | | |
| 7730 | Transportation and Travel | 25,000 | 12,000 | 13,000 |
| 7731 | Gasoline/Oil/Fuel | 55,000 | 55,000 | - |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND | | | | | |
|---------------------------------|--|--------------------------------------|------------------------------------|----------------|---------------------------------|
| Account | Line Item Description | Prelim. Budget FY 2015-16 | Final Budget FY 2014-15 | | Increase/ (Decrease) |
| 7732 | Training | 89,750 | 61,000 | | 28,750 |
| | Operational | 75,000 | | | |
| | Paramedic training | 2,750 | | | |
| | Blue Card Command | 12,000 | | | |
| 7760 | Utilities | 48,000 | 47,000 | | 1,000 |
| | Operational | 43,000 | 42,000 | - | - |
| | Rental housing utilities | 5,000 | 5,000 | - | - |
| | Total Services & Supplies | 1,399,380 | 1,509,799 | | (110,419) |
| Capital Assets | | | | | |
| 8300 | Equipment | 20,750 | 58,500 | | (37,750) |
| | VHF/UHF portable radios (2) | 10,750 | - | - | - |
| | Basement radio back-up battery | 10,000 | - | - | - |
| | Total Capital Assets | 20,750 | 58,500 | | (37,750) |
| OTHER FINANCING USES | | | | | |
| 7901 | Transfer To Pension Obligation Fund (3651) | 794,750 | 769,123 | | 25,627 |
| 7901 | Transfer To Capital Outlay Fund (3652) | <u>276,000</u> | <u>332,406</u> | | <u>(56,406)</u> |
| | Total Other Financing Uses | 1,070,750 | 1,101,529 | | (30,779) |
| | TOTAL EXPENDITURES & TRANSFERS | <u>18,011,110</u> | <u>15,694,159</u> | | <u>2,316,951</u> |
| | Net Financial Impact | <u>39,891</u> | <u>100,280</u> | | |
| Fund 3650 Equity | | | | | |
| | Beginning Fund Balance at 7/1/2015 | 3,913,633 | 7/1/2013 | 3,813,353 | |
| | Net Financial Impact | <u>39,891</u> | | <u>100,280</u> | |
| | Projected Ending Fund Balance at 6/30/2016 | 3,953,524 | 6/30/2014 | 3,913,633 | |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2015-16**

| FUND 3651 - PENSION OBLIGATION FUND | | | | |
|--|--|-------------------------------------|------------------------------------|---------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim Budget FY 2015-16</u> | <u>Final Budget FY 2014-15</u> | <u>Increase/ (Decrease)</u> |
| REVENUES | | | | |
| Financing Sources | | | | |
| 5910 | Transfer from General Fund (3650) | 794,750 | 769,123 | 25,627 |
| | TOTAL FUND REVENUES | 794,750 | 769,123 | 25,627 |
| EXPENDITURES | | | | |
| 7460 | Administration Fee | 2,250 | 2,190 | 60 |
| 7830 | Interest Expense | 51,573 | 83,123 | (31,550) |
| | Total Expenditures | 53,823 | 85,313 | (31,490) |
| OTHER FINANCING USES | | | | |
| 7910 | Long Term Debt Principal Repayment | 741,000 | 684,000 | 57,000 |
| | Other Financing Uses | 741,000 | 684,000 | 57,000 |
| | TOTAL EXPENDITURES & TRANSFERS | 794,823 | 769,313 | 25,510 |
| | Net Financial Impact | (73) | (190) | |
| Fund 3651 Equity | | | | |
| | Est. Beginning Fund Balance at 7/1/2015 | 142 | 332 | |
| | Net Financial Impact | (73) | (190) | |
| | Projected Ending Fund Balance at 6/30/2016 | 69 | 142 | |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2015-16**

| FUND 3652 - CAPITAL OUTLAY FUND | | | | |
|--|--|-------------------------------------|------------------------------------|---------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim Budget FY 2015-16</u> | <u>Final Budget FY 2014-15</u> | <u>Increase/ (Decrease)</u> |
| REVENUES | | | | |
| Financing Sources | | | | |
| 5910 | Transfer from General Fund (3650) | 276,000 | 332,406 | (56,406) |
| | Total Financing Sources | 276,000 | 332,406 | (56,406) |
| Other Financing Sources | | | | |
| 5919 | Sale of Capital Assets | 30,000 | 67,850 | (37,850) |
| | Total Other Financing Sources | 30,000 | 67,850 | (37,850) |
| | TOTAL FUND REVENUES | 306,000 | 400,256 | (94,256) |
| Capital Assets | | | | |
| 8300 | Vehicle (Patrol 92 - Type 6) | 165,000 | | |
| 8300 | Vehicle (Battalion Chief) | 83,200 | | |
| 8300 | Vehicle (Fire Marshal) | 54,200 | | |
| | TOTAL EXPENDITURES | 302,400 | 117,200 | 185,200 |
| | Net Financial Impact | 3,600 | 283,056 | |
| Fund 3652 Equity | | | | |
| | Est. Beginning Fund Balance at 7/1/2015 | 2,354,978 | 2,071,922 | |
| | Net Financial Impact | 3,600 | 283,056 | |
| | Projected Ending Fund Balance at 6/30/2016 | 2,358,578 | 2,354,978 | |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET DETAIL
FISCAL YEAR 2015-16**

| FUND 3653 - LAND AND BUILDING FUND | | | | |
|---|--|-------------------------------------|------------------------------------|---------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim Budget FY 2015-16</u> | <u>Final Budget FY 2014-15</u> | <u>Increase/ (Decrease)</u> |
| REVENUES | | | | |
| Financing Sources | | | | |
| 5910 | Transfer from General Fund (3650) | - | - | - |
| | TOTAL FUND REVENUES | - | - | - |
| EXPENDITURES | | | | |
| Capital Assets | | | | |
| 8100 | Land | 100,000 | 100,000 | - |
| 8700 | Construction in Progress | - | - | - |
| | Total Capital Assets | 100,000 | 100,000 | - |
| OTHER FINANCING USES | | | | |
| 7901 | Transfer To General Fund (3650) | 2,459,473 | 800,000.00 | 1,659,473 |
| | Total Financing Uses | 2,459,473 | 800,000.00 | 1,659,473 |
| | TOTAL EXPENDITURES & TRANSFERS | 2,559,473 | 900,000 | 1,659,473 |
| | Net Financial Impact | (2,559,473) | (900,000) | |
| Fund 3653 Equity | | | | |
| | Est. Beginning Fund Balance at 7/1/2015 | 6,960,427 | 7,860,427 | |
| | Net Financial Impact | (2,559,473) | (900,000) | |
| | Projected Ending Fund Balance at 6/30/2016 | 4,400,954 | 6,960,427 | |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET - PUBLIC COPY
FISCAL YEAR 2015-16**

| |
|---------------------------------|
| FUND 3650 - GENERAL FUND |
|---------------------------------|

| Account | Line Item Description | Prelim. Budget FY 2015-16 |
|--|--|------------------------------|
| REVENUES | | |
| Taxes | | |
| 3010 | Property Tax - Secured | 14,085,682 |
| 3011 | Property Tax - Unitary | 107,223 |
| 3020 | Property Tax - Unsecured | 582,421 |
| 3040 | Property Tax - Prior Secured | (61,948) |
| 3050 | Property Tax - Prior Unsecured | 7,918 |
| 3054 | Supplemental Property Tax | 197,369 |
| 3056 | Supplemental Property Tax - Prior | 13,328 |
| | Total Taxes Revenue | 14,931,993 |
| Use of Money and Property | | |
| 3380 | Interest Income | 7,665 |
| 3409 | Rental Property Income | 51,660 |
| | Total Use of Money and Property | 59,325 |
| Intergovernmental Revenue - State | | |
| 3750 | State-Emergency Assistance (Fire Asgmt) | 260,000 |
| 4220 | Homeowners Property Tax Relief | 86,330 |
| | Total Intergovernmental Revenue - State | 346,330 |
| Intergovernmental Revenue - Federal | | |
| 4476 | Federal Emergency Assistance (Fire Asgmt) | 65,000 |
| | Total Intergovernmental Revenue - Federal | 65,000 |
| Charges for Services | | |
| 5105 | Reimbursement for District Services | 183,020 |
| | Total Charges for Services | 183,020 |
| Miscellaneous Revenue | | |
| 5909 | Other Miscellaneous Revenue | 5,860 |
| | Total Miscellaneous Revenue | 5,860 |
| Financing Sources | | |
| 5910 | Transfer from Land & Building Fund (3653) | 2,459,473 |
| | Total Financing Sources | 2,459,473 |
| | TOTAL GENERAL FUND REVENUES | 18,051,001 |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET - PUBLIC COPY
FISCAL YEAR 2015-16**

| |
|---------------------------------|
| FUND 3650 - GENERAL FUND |
|---------------------------------|

| Account | Line Item Description | Prelim. Budget FY 2015-16 |
|---|---|------------------------------|
| EXPENDITURES | | |
| Salaries & Employee Benefits | | |
| 6100 | Regular Salaries | 6,998,158 |
| 6300 | Overtime | 125,000 |
| 6301 | Overtime - Reimbursable | 325,000 |
| 6310 | Overtime - Constant Staffing | 750,000 |
| 6400 | Retirement Contributions | 2,120,625 |
| 6475 | Retiree Medical OPEB | 3,293,913 |
| 6550 | FICA/Medicare | 108,663 |
| 6600 | Insurance Contributions | 1,386,794 |
| 6700 | Unemployment Insurance | 9,100 |
| 6900 | Workers Compensation Insurance | <u>402,977</u> |
| | Total Salaries & Employee Benefits | 15,520,230 |
| Services & Supplies | | |
| 7030 | Clothing and PPE | 47,000 |
| 7050 | Communications | 77,300 |
| 7060 | Food | 2,500 |
| 7070 | Household Supplies | 33,760 |
| 7090 | Insurance: Liability/Auto/Prop. | 31,000 |
| 7120 | Equipment Maintenance | 31,500 |
| 7200 | Structure and Ground Maintenance | 38,550 |
| 7205 | Fire Defense Zone (Hazard Mitigation) | 140,750 |
| 7322 | Consulting and Management Fees | 3,100 |
| 7324 | Audit and Accounting Fees | 23,250 |
| 7348 | Instruments & Equip. < \$5,000 | 26,440 |
| 7363 | Equipment Maintenance (Vehicles) | 50,000 |
| 7400 | Medical & First Aid Supplies | 35,860 |
| 7430 | Memberships | 9,500 |
| 7450 | Office Expense | 29,030 |
| 7460 | Professional and Special Services | 308,000 |
| 7507 | ADP Payroll Fees | 7,500 |
| 7510 | Contractual Services | 43,300 |
| 7530 | Publications & Legal Notices | 3,000 |
| 7546 | Administrative Tax Expense | 165,000 |
| 7580 | Rents & Leases | 4,400 |
| 7630 | Small Tools & Instruments | 9,390 |
| 7650 | Special District Expense | 49,000 |
| 7671 | Special Projects | 12,500 |
| 7730 | Transportation and Travel | 25,000 |
| 7731 | Gasoline/Oil/Fuel | 55,000 |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET - PUBLIC COPY
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND | | |
|---------------------------------|--|--------------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim. Budget FY 2015-16</u> |
| 7732 | Training | 89,750 |
| 7760 | Utilities | 48,000 |
| | Total Services & Supplies | 1,399,380 |
| | | |
| Capital Assets | | |
| 8300 | Equipment | 20,750 |
| | Total Capital Assets | 20,750 |
| | | |
| OTHER FINANCING USES | | |
| 7901 | Transfer To Pension Obligation Fund (3651) | 794,750 |
| 7901 | Transfer To Capital Outlay Fund (3652) | 276,000 |
| | Total Other Financing Uses | 1,070,750 |
| | | |
| | TOTAL EXPENDITURES & TRANSFERS | 18,011,110 |
| | | |
| | Net Financial Impact | 39,891 |
| | | |
| Fund 3650 Equity | | |
| | Beginning Fund Balance at 7/1/2015 | 3,913,633 |
| | Net Financial Impact | 39,891 |
| | Projected Ending Fund Balance at 6/30/2016 | 3,953,524 |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET - PUBLIC COPY
FISCAL YEAR 2015-16**

| FUND 3651 - PENSION OBLIGATION FUND | | |
|--|--|-------------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim Budget FY 2015-16</u> |
| REVENUES | | |
| Financing Sources | | |
| 5910 | Transfer from General Fund (3650) | 794,750 |
| | TOTAL FUND REVENUES | <u>794,750</u> |
| EXPENDITURES | | |
| 7460 | Administration Fee | 2,250 |
| 7830 | Interest Expense | 51,573 |
| | Total Expenditures | <u>53,823</u> |
| OTHER FINANCING USES | | |
| 7910 | Long Term Debt Principal Repayment | 741,000 |
| | Other Financing Uses | <u>741,000</u> |
| | TOTAL EXPENDITURES & TRANSFERS | <u>794,823</u> |
| | Net Financial Impact | <u><u>(73)</u></u> |
| Fund 3651 Equity | | |
| | Est. Beginning Fund Balance at 7/1/2015 | 142 |
| | Net Financial Impact | <u>(73)</u> |
| | Projected Ending Fund Balance at 6/30/2016 | 69 |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET - PUBLIC COPY
FISCAL YEAR 2015-16**

| FUND 3652 - CAPITAL OUTLAY FUND | | |
|--|--|-------------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim Budget FY 2015-16</u> |
| REVENUES | | |
| Financing Sources | | |
| 5910 | Transfer from General Fund (3650) | 276,000 |
| | Total Financing Sources | 276,000 |
| Other Financing Sources | | |
| 5919 | Sale of Capital Assets | 30,000 |
| | Total Other Financing Sources | 30,000 |
| | TOTAL FUND REVENUES | 306,000 |
| Capital Assets | | |
| 8300 | Vehicle (Patrol 92 - Type 6) | 165,000 |
| 8300 | Vehicle (Battalion Chief) | 83,200 |
| 8300 | Vehicle (Fire Marshal) | 54,200 |
| | TOTAL EXPENDITURES | 302,400 |
| | Net Financial Impact | 3,600 |
| Fund 3652 Equity | | |
| | Est. Beginning Fund Balance at 7/1/2015 | 2,354,978 |
| | Net Financial Impact | 3,600 |
| | Projected Ending Fund Balance at 6/30/2016 | 2,358,578 |

**MONTECITO FIRE PROTECTION DISTRICT
PRELIMINARY BUDGET - PUBLIC COPY
FISCAL YEAR 2015-16**

| FUND 3653 - LAND AND BUILDING FUND | | |
|---|--|-------------------------------------|
| <u>Account</u> | <u>Line Item Description</u> | <u>Prelim Budget FY 2015-16</u> |
| REVENUES | | |
| Financing Sources | | |
| 5910 | Transfer from General Fund (3650) | - |
| | TOTAL FUND REVENUES | <u>-</u> |
| EXPENDITURES | | |
| Capital Assets | | |
| 8100 | Land | 100,000 |
| 8700 | Construction in Progress | - |
| | Total Capital Assets | <u>100,000</u> |
| OTHER FINANCING USES | | |
| 7901 | Transfer To General Fund (3650) | 2,459,473 |
| | Total Financing Uses | <u>2,459,473</u> |
| | TOTAL EXPENDITURES & TRANSFERS | <u>2,559,473</u> |
| | Net Financial Impact | <u>(2,559,473)</u> |
| Fund 3653 Equity | | |
| | Est. Beginning Fund Balance at 7/1/2015 | 6,960,427 |
| | Net Financial Impact | <u>(2,559,473)</u> |
| | Projected Ending Fund Balance at 6/30/2016 | 4,400,954 |

Agenda Item #5



DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. ■ GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2015

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, mandates the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2015, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2015-16. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2015-16 appropriations limit. Attachment B provides city and unincorporated county population percentage change. Attachment C provides population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. Consult the Revenue and Taxation Code section 2228 for further information regarding the appropriations limit. Article XIII B, section 9(C), of the State Constitution exempts certain special districts from the appropriations limit calculation mandate. The Code and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this issue should be referred to their respective county for clarification, or to their legal representation, or to the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2015.**

Please Note: Prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN
Director
By:

KEELY M. BOSLER
Chief Deputy Director

Attachment

May 2015

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2015-16 appropriation limit is:

| Per Capita Personal Income | |
|----------------------------|--------------------------------------|
| Fiscal Year (FY) | Percentage change over prior year |
| 2015-16 | 3.82 |

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2015-16 appropriation limit.

2015-16:

Per Capita Cost of Living Change = 3.82 percent
 Population Change = 0.93 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.82 + 100}{100} = 1.0382$

Population converted to a ratio: $\frac{0.93 + 100}{100} = 1.0093$

Calculation of factor for FY 2015-16: $1.0382 \times 1.0093 = 1.0479$

Fiscal Year 2015-16

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2014 to January 1, 2015 and Total Population, January 1, 2015

| County City | <u>Percent Change</u> | <u>--- Population Minus Exclusions ---</u> | | <u>Total Population</u> |
|------------------------|------------------------------|---|----------------|------------------------------------|
| | 2014-2015 | 1-1-14 | 1-1-15 | 1-1-2015 |
| Santa Barbara | | | | |
| Buellton | 0.41 | 4,911 | 4,931 | 4,931 |
| Carpinteria | 0.44 | 13,487 | 13,547 | 13,547 |
| Goleta | 1.54 | 30,298 | 30,765 | 30,765 |
| Guadalupe | 0.47 | 7,171 | 7,205 | 7,205 |
| Lompoc | 3.93 | 39,971 | 41,541 | 43,479 |
| Santa Barbara | 0.53 | 90,592 | 91,068 | 91,088 |
| Santa Maria | 0.69 | 101,383 | 102,087 | 102,087 |
| Solvang | 2.01 | 5,381 | 5,489 | 5,489 |
| Unincorporated | 0.96 | 134,472 | 135,765 | 139,052 |
| County Total | 1.11 | 427,666 | 432,398 | 437,643 |

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Agenda Item #6

Circular Letter No. 200-056-11 Enclosure**PUBLICLY AVAILABLE PAY SCHEDULE AND WRITTEN LABOR POLICY OR AGREEMENT REGULATIONS**

California Code of Regulations, title 2, §§ 570.5 and 571

Title 2. Administration
 Division 1. Administrative Personnel
 Chapter 2. Board of Administration of Public Employees' Retirement System
 Subchapter 1. Employees' Retirement System Regulations
 Article 4. Contracts

ADD 2 CCR § 570.5

§ 570.5. Requirement for a Publicly Available Pay Schedule.

(a) For purposes of determining the amount of "compensation earnable" pursuant to Government Code Sections 20630, 20636, and 20636.1, payrate shall be limited to the amount listed on a pay schedule that meets all of the following requirements:

- (1) Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- (2) Identifies the position title for every employee position;
- (3) Shows the payrate for each identified position, which may be stated as a single amount or as multiple amounts within a range;
- (4) Indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- (5) Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- (6) Indicates an effective date and date of any revisions;
- (7) Is retained by the employer and available for public inspection for not less than five years; and
- (8) Does not reference another document in lieu of disclosing the payrate.

(b) Whenever an employer fails to meet the requirements of subdivision (a) above, the Board, in its sole discretion, may determine an amount that will be considered to be payrate, taking into consideration all information it deems relevant including, but not limited to, the following:

- (1) Documents approved by the employer's governing body in accordance with requirements of public meetings laws and maintained by the employer;
- (2) Last payrate listed on a pay schedule that conforms to the requirements of subdivision (a) with the same employer for the position at issue;
- (3) Last payrate for the member that is listed on a pay schedule that conforms with the requirements of subdivision (a) with the same employer for a different position;
- (4) Last payrate for the member in a position that was held by the member and that is listed on a pay schedule that conforms with the requirements of subdivision (a) of a former CalPERS employer.

NOTE: Authority cited: Sections 20120 and 20121, Government Code. Reference: Sections 20630, 20636 and 20636.1, Government Code.

AMEND §571(b)

§ 571. Definition of Special Compensation.

(a) – (No changes).

(b) The Board has determined that all items of special compensation listed in subsection (a) are:

(1) Contained in a written labor policy or agreement as defined at Government Code section 20049, provided that the document:

(A) Has been duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;

(B) Indicates the conditions for payment of the item of special compensation, including, but not limited to, eligibility for, and amount of, the special compensation;

(C) Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;

(D) Indicates an effective date and date of any revisions;

(E) Is retained by the employer and available for public inspection for not less than five years; and

(F) Does not reference another document in lieu of disclosing the item of special compensation;

(2) Available to all members in the group or class;

(3) Part of normally required duties;

(4) Performed during normal hours of employment;

(5) Paid periodically as earned;

(6) Historically consistent with prior payments for the job classification;

(7) Not paid exclusively in the final compensation period;

(8) Not final settlement pay; and

(9) Not creating an unfunded liability over and above PERS' actuarial assumptions.

(c) – (No changes).

(d) – (No changes).

NOTE: Authority cited: Sections 20636(c)(6), 20636.1(c)(6), 20120 and 20121, Government Code; Calif. Const. Art. XVI, Section 17. Reference: Sections 20630, 20636, 20636.1 and 20691, Government Code.

Research Note: - (No changes).

MONTECITO FIRE PROTECTION DISTRICT
Publicly Available Pay Schedule
Effective July 1, 2015

MONTHLY SALARY BASE RATES:

| Rank/Title | Start | 6 mo. | 12 mo. | 24 mo. | 36 mo. |
|------------------------------|--------------|--------------|---------------|---------------|---------------|
| Fire Chief | 15,960 | | 17,690 | | |
| Division Chief of Operations | 14,543 | 16,403 | | | |
| Battalion Chief/Fire Marshal | 13,262 | 14,710 | | | |
| Battalion Chief | 12,058 | 13,372 | | | |
| Captain/Asst. Fire Marshal | 10,990 | 11,513 | | | |
| Captain | 9,775 | 10,466 | | | |
| Wildland Specialist | 9,547 | 9,999 | | | |
| Engineer/Inspector | 9,547 | 9,999 | | | |
| Engineer | 8,497 | 9,092 | | | |
| Firefighter/Paramedic | 6,893 | 7,575 | 8,259 | 9,012 | |
| Firefighter | 6,207 | 6,815 | 7,436 | 8,112 | |
| Dispatcher | 6,464 | 6,725 | 6,913 | | |
| Communications Coordinator | 9,204 | 9,664 | 10,146 | | |
| Accountant | 8,448 | 8,875 | 9,321 | 9,789 | 10,278 |
| Administrative Assistant | 7,973 | 8,374 | 8,791 | 9,232 | 9,697 |
| Mechanic | 6,842 | 7,444 | 8,049 | | |

PART-TIME HOURLY BASE RATE:

| Rank/Title | Start | 6 mo. | 12 mo. | 24 mo. | 36 mo. |
|---------------------|--------------|--------------|---------------|---------------|---------------|
| Wildland Specialist | 44.19 | 49.39 | | | |

SPECIAL COMPENSATION:

Longevity Incentives: Special compensation pay is calculated using the employee's base rate.

| Years of Service | Rate |
|-------------------------|-------------|
| 3 to 5 | 2.75 % |
| 6 to 8 | 5.50 % |
| 9 to 11 | 8.25 % |
| 12 to 14 | 11.00 % |
| 15 to 17 | 13.75 % |
| 18 to 20 | 16.50 % |
| 21 to 23 | 19.25 % |
| 24+ | 22.00 % |

Dispatch Cadre Members: Special compensation pay 5% of top step of the Firefighter classification base salary.

Current incentive rate: \$ 405.60 per month

EMT/AED Certification Incentive: 5% Special compensation pay is calculated using the employee's base rate, longevity incentive and Fair Labor Standards Act (FLSA) earnings, if applicable.

FLSA Earnings: Safety employees working a 24-hour shift schedule receive FLSA overtime compensation equal to 5 hours of straight time pay every 24-day period.

Dispatchers working a 24-hour shift schedule receive FLSA overtime compensation calculated weekly for hours worked in excess of a 40 hour workweek.