

MONTECITO FIRE PROTECTION DISTRICT
AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

March 13, 2014 at 1:00 p.m.

Agenda Items May Be Taken Out Of The Order Shown

1. Public comment: Any person may address the Board 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 February 2014 financial statements.
3. Review PARS Account Summary and Correspondence.
4. Consider Resolution to donate excess equipment to Allen Hancock Fire Academy.
5. Fire Chief's Report.
6. Requests for items to be included for the next Finance Committee Meeting.

Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is March 6, 2014.

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

NOTES FOR THE FINANCE COMMITTEE MEETING OF THE
MONTECITO FIRE PROTECTION DISTRICT

Held at Fire District Headquarters, 595 San Ysidro Road, February 6, 2014 at 10:00 a.m.

The meeting was called to order by Director Venable at 10:00 a.m.

Present: Director Venable and Director Sinsler. Chief Hickman was also present.

- 1. Public comment: Any person may address the Board 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.**

There was no public comment.

- 2. Discuss changing Finance Committee meeting dates.**

Director Sinsler reviewed the reasons for requesting to change meeting dates.

The Committee agreed to move their meetings to the second Thursday of each month at 2:00 p.m., with the exception of March 13 which will meet at 1:00 p.m.

- 3. Review PARS Account Summary and Correspondence.**

The Committee acknowledged that the investments made 14.08% over the past year.

- 4. Review 2013 PERS Actuarial Reports.**

The Committee will review the materials and if necessary, ask a PERS representative come talk to the whole Board at a later date.

The Committee requested staff to send a copy of the 2013 PERS Actuarial Reports to Capital PFG.

- 5. Fire Chief's Report.**

The Chief reported on the contract development for Capital PFG and Citygate and that Fechter & Company had finished their onsite audit.

The Committee took a Recess at 10:34 a.m. and reconvened at 10:54 a.m.

- 6. Review January 2014 financial statements.**

The Committee reviewed the financial statements. Director Sinsler requested that a variance report be included for Federal Emergency Assistance.

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

None

8. Review contract for purchase of new Fire Chief vehicle.

Chief Hickman reviewed the proposed new Fire Chief vehicle and added it was scheduled to be replaced last year, but he had postponed replacement one additional year.

Sinser suggested that the District make purchases locally when possible.

Public Comment:

Warner Owens stated that the Sanitary District purchases their Chevrolet vehicles from Ventura.

The Committee will recommend approval of the purchase at the Regular Board meeting.

The meeting was adjourned at 11:37.

Agenda

Item #2

Variance Report
Finance Committee - March 13, 2014

Report	Line Item	Variance Explanation
1	Financial Status 4476	Federal fire assignments revenue.
2	Financial Status 6475	The District has not made a contribution to the PARS account this FY.
3	Financial Status 6500	This balance will be reclassified to the 6550 account.
4	Financial Status 7440	The Fire Prevention Staff will begin hazard mitigation projects in March.
5	Financial Status 7460	Includes \$70,000 budgeted for Citygate.
6	Financial Status 7506	Fee paid to the SB County Tax Collector's office. Paid in April/May.
7	Financial Status 7650	Includes funds budgeted for items not yet purchased.
8	Financial Status 7671	Includes funds budgeted for upcoming projects.
9	Financial Status 7732	Will incur an additional \$15,000 in March for training expenses.
10	Revenue Transactions 5909	Shepard Mesa Project: Carpinteria-Summerland FD cost share portion
11	Expenditure Trend 6900	In February, premiums for February and March of \$56k each were paid. January's expense is offset with a \$75k dividend issued to the District.
12	Expenditure Trend 7460	February includes \$14k in medical exam expenses for employees.

Balance Sheet

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,370,550.15	12,033,179.06	8,878,765.03	6,524,964.18
0115 -- Treasury FMV Adjustment	-13,520.80	6,847.33	13,194.24	-19,867.71
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	5,280.00	8,986.52	498.55	13,767.97
0230 -- Accounts Receivable	199,369.00	0.00	23,056.00	176,313.00
0240 -- Interest Receivable	4,203.97	5,831.16	10,035.13	0.00
0550 -- Deposits with Others	63,234.00	4,386.00	0.00	67,620.00
Total Assets	3,629,616.32	12,059,230.07	8,925,548.95	6,763,297.44
Total Assets & Other Debits	3,629,616.32	12,059,230.07	8,925,548.95	6,763,297.44
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	3,117,451.10	3,117,451.10	0.00
1015 -- EFT Payable	3,000.00	442,109.93	439,109.93	0.00
1020 -- Salaries & Benefits Payable	280,100.00	280,100.00	0.00	0.00
1210 -- Accounts Payable	0.00	3,553,421.03	3,553,421.03	0.00
1240 -- Accrued Expenses	38,819.00	38,819.00	0.00	0.00
1330 -- Due To Other Funds	0.00	0.00	3,000,000.00	3,000,000.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	711,624.44	711,624.44	0.00
Total Liabilities	324,919.00	8,143,525.50	10,821,606.50	3,003,000.00
Equity				
2110 -- Fund Balance-Nonspendable	63,234.00	0.00	4,386.00	67,620.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	2,040,963.32	23,763,161.42	24,214,375.54	2,492,177.44
Total Equity	3,304,697.32	23,763,161.42	24,218,761.54	3,760,297.44

Balance Sheet

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2014
Total Liabilities, Equity & Other Credits	3,629,616.32	31,906,686.92	35,040,368.04	6,763,297.44

Balance Sheet

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,530.33	741,166.39	743,349.80	346.92
0115 -- Treasury FMV Adjustment	-10.15	9.44	0.16	-0.87
0240 -- Interest Receivable	2.00	4.59	6.59	0.00
Total Assets	2,522.18	741,180.42	743,356.55	346.05
Total Assets & Other Debits	2,522.18	741,180.42	743,356.55	346.05
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	743,349.80	743,349.80	0.00
1210 -- Accounts Payable	0.00	743,349.80	743,349.80	0.00
Total Liabilities	0.00	1,486,699.60	1,486,699.60	0.00
Equity				
2140 -- Fund Balance-Assigned	2,522.18	0.00	0.00	2,522.18
2200 -- Fund Balance-Residual	0.00	1,486,703.96	1,484,527.83	-2,176.13
Total Equity	2,522.18	1,486,703.96	1,484,527.83	346.05
Total Liabilities, Equity & Other Credits	2,522.18	2,973,403.56	2,971,227.43	346.05

Balance Sheet

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,200,025.49	5,447.23	208,672.72	1,996,800.00
0115 -- Treasury FMV Adjustment	-8,825.30	4,351.01	950.73	-5,425.02
0240 -- Interest Receivable	1,522.78	3,924.45	5,447.23	0.00
Total Assets	2,192,722.97	13,722.69	215,070.68	1,991,374.98
Total Assets & Other Debits	2,192,722.97	13,722.69	215,070.68	1,991,374.98
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	208,672.72	208,672.72	0.00
1210 -- Accounts Payable	0.00	208,672.72	208,672.72	0.00
Total Liabilities	0.00	417,345.44	417,345.44	0.00
Equity				
2140 -- Fund Balance-Assigned	2,192,722.97	0.00	0.00	2,192,722.97
2200 -- Fund Balance-Residual	0.00	569,228.45	367,880.46	-201,347.99
Total Equity	2,192,722.97	569,228.45	367,880.46	1,991,374.98
Total Liabilities, Equity & Other Credits	2,192,722.97	986,573.89	785,225.90	1,991,374.98

Balance Sheet

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,840,338.00	15,851.94	3,001,328.79	4,854,861.15
0115 -- Treasury FMV Adjustment	-31,451.15	21,359.73	2,148.82	-12,240.24
0240 -- Interest Receivable	5,057.04	10,794.90	15,851.94	0.00
0260 -- Due From Other Funds	0.00	3,000,000.00	0.00	3,000,000.00
Total Assets	7,813,943.89	3,048,006.57	3,019,329.55	7,842,620.91
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,328.79	1,328.79	0.00
1210 -- Accounts Payable	0.00	1,328.79	1,328.79	0.00
1240 -- Accrued Expenses	1,034.00	1,034.00	0.00	0.00
Total Liabilities	1,034.00	3,691.58	2,657.58	0.00
Equity				
2140 -- Fund Balance-Assigned	7,812,909.89	0.00	0.00	7,812,909.89
2200 -- Fund Balance-Residual	0.00	203,477.61	233,188.63	29,711.02
Total Equity	7,812,909.89	203,477.61	233,188.63	7,842,620.91
Total Liabilities, Equity & Other Credits	7,813,943.89	207,169.19	235,846.21	7,842,620.91

Balance Sheet

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	19,570.85	50.53	8,165.50	11,455.88
0115 -- Treasury FMV Adjustment	-78.51	38.63	7.06	-46.94
0240 -- Interest Receivable	15.97	34.56	50.53	0.00
Total Assets	19,508.31	123.72	8,223.09	11,408.94
Total Assets & Other Debits	19,508.31	123.72	8,223.09	11,408.94
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	8,165.50	8,165.50	0.00
1210 -- Accounts Payable	0.00	8,165.50	8,165.50	0.00
Total Liabilities	0.00	16,331.00	16,331.00	0.00
Equity				
2140 -- Fund Balance-Assigned	19,508.31	0.00	0.00	19,508.31
2200 -- Fund Balance-Residual	0.00	27,743.56	19,644.19	-8,099.37
Total Equity	19,508.31	27,743.56	19,644.19	11,408.94
Total Liabilities, Equity & Other Credits	19,508.31	44,074.56	35,975.19	11,408.94

Financial Status

As of: 2/28/2014 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	2/28/2014 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	13,092,378.00	7,286,709.71	-5,805,668.29	55.66 %
3011 -- Property Tax-Unitary	95,036.00	48,318.28	-46,717.72	50.84 %
3020 -- Property Tax-Current Unsecd	560,700.00	594,306.97	33,606.97	105.99 %
3040 -- Property Tax-Prior Secured	0.00	-44,076.13	-44,076.13	--
3050 -- Property Tax-Prior Unsecured	0.00	8,334.53	8,334.53	--
3054 -- Supplemental Pty Tax-Current	126,656.00	132,102.44	5,446.44	104.30 %
3056 -- Supplemental Pty Tax-Prior	0.00	16,454.14	16,454.14	--
	13,874,770.00	8,042,149.94	-5,832,620.06	57.96 %
Taxes				
Use of Money and Property				
3380 -- Interest Income	14,345.00	3,111.26	-11,233.74	21.69 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-6,346.91	-6,346.91	--
3409 -- Other Rental of Bldgs and Land	48,864.00	28,504.00	-20,360.00	58.33 %
	63,209.00	25,268.35	-37,940.65	39.98 %
Use of Money and Property				
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	40,276.11	40,276.11	--
4220 -- Homeowners Property Tax Relief	77,800.00	43,165.06	-34,634.94	55.48 %
	77,800.00	83,441.17	5,641.17	107.25 %
Intergovernmental Revenue-State				
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	449,139.08	449,139.08	--
	0.00	449,139.08	449,139.08	--
Intergovernmental Revenue-Federal				
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	182,038.00	112,045.94	-69,992.06	61.55 %
	182,038.00	112,045.94	-69,992.06	61.55 %

Financial Status

As of: 2/28/2014 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	2/28/2014 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
	14,197,817.00	8,712,044.48	-5,485,772.52	61.36 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,364,335.00	3,897,275.15	2,467,059.85	61.24 %
6300 -- Overtime	850,000.00	563,500.97	286,499.03	66.29 %
6400 -- Retirement Contribution	1,793,563.00	1,080,534.62	713,028.38	60.25 %
6475 -- Retiree Medical OPEB	786,540.00	0.00	786,540.00	0.00 % 2
6500 -- FICA Contribution	0.00	14,965.71	-14,965.71	-- 3
6550 -- FICA/Medicare	97,358.00	42,510.08	54,847.92	43.66 %
6600 -- Health Insurance Contrib	1,216,410.00	896,272.24	320,137.76	73.68 %
6700 -- Unemployment Ins Contribution	9,715.00	8,124.46	1,590.54	83.63 %
6900 -- Workers Compensation	759,407.00	469,339.83	290,067.17	61.80 %
Salaries and Employee Benefits	11,877,328.00	6,972,523.06	4,904,804.94	58.70 %
Services and Supplies				
7030 -- Clothing and Personal	20,036.00	10,328.22	9,707.78	51.55 %
7050 -- Communications	74,115.00	51,237.09	22,877.91	69.13 %
7060 -- Food	2,600.00	899.74	1,700.26	34.61 %
7070 -- Household Expense	22,550.00	15,115.20	7,434.80	67.03 %
7090 -- Insurance	29,867.00	29,867.10	-0.10	100.00 %
7120 -- Maintenance - Equipment	95,880.00	76,818.34	19,061.66	80.12 %
7200 -- MTC-Struct/Impr & Grounds	20,500.00	14,965.05	5,534.95	73.00 %
7322 -- Consulting & Mgmt Fees	3,100.00	1,710.24	1,389.76	55.17 %
7324 -- Audit and Accounting Fees	25,305.00	12,603.75	12,701.25	49.81 %
7400 -- Medical, Dental and Lab	20,564.00	6,224.39	14,339.61	30.27 %
7430 -- Memberships	2,500.00	1,952.00	548.00	78.08 %
7440 -- Miscellaneous Expense	90,000.00	7,015.00	82,985.00	7.79 % 4
7450 -- Office Expense	25,851.00	15,448.55	10,402.45	59.76 %

Financial Status

As of: 2/28/2014 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	2/28/2014 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
7460 -- Professional & Special Service	336,500.00	119,624.34	216,875.66	35.55 % 5
7506 -- Administrative Expense (SBC)	173,000.00	0.00	173,000.00	0.00 % 6
7507 -- ADP Payroll Fees	6,000.00	3,838.43	2,161.57	63.97 %
7530 -- Publications & Legal Notices	2,000.00	1,005.04	994.96	50.25 %
7580 -- Rents/Leases-Structure	5,535.00	2,828.60	2,706.40	51.10 %
7630 -- Small Tools & Instruments	38,016.00	28,852.78	9,163.22	75.90 %
7650 -- Special Departmental Expense	48,223.00	13,424.01	34,798.99	27.84 % 7
7653 -- Training Fees & Supplies	2,000.00	300.00	1,700.00	15.00 %
7671 -- Special Projects	27,000.00	3,693.11	23,306.89	13.68 % 8
7730 -- Transportation and Travel	17,000.00	8,364.21	8,635.79	49.20 %
7731 -- Gasoline-Oil-Fuel	50,000.00	35,692.89	14,307.11	71.39 %
7732 -- Training and Travel	71,000.00	13,386.98	57,613.02	18.85 % 9
7760 -- Utilities	45,000.00	35,141.32	9,858.68	78.09 %
Services and Supplies	1,254,142.00	510,336.38	743,805.62	40.69 %
Capital Assets				
8300 -- Equipment	29,690.00	32,425.12	-2,735.12	109.21 %
Capital Assets	29,690.00	32,425.12	-2,735.12	109.21 %
Expenditures	13,161,160.00	7,515,284.56	5,645,875.44	57.10 %
Other Financing Sources & Uses				
Other Financing Uses	959,445.00	741,159.80	218,285.20	77.25 %
7901 -- Oper Trf (Out)	959,445.00	741,159.80	218,285.20	77.25 %
Other Financing Sources & Uses	-959,445.00	-741,159.80	218,285.20	77.25 %

Financial Status

As of: 2/28/2014 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	2/28/2014 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Changes to Fund Balances				
Increase to Nonspendables				
9605 -- Prepaids/Deposits	4,386.00	4,386.00	0.00	100.00 %
Increase to Nonspendables	4,386.00	4,386.00	0.00	100.00 %
Changes to Fund Balances	-4,386.00	-4,386.00	0.00	100.00 %
Montecito Fire Protection Dist	72,826.00	451,214.12	378,388.12	619.58 %

Financial Status

As of: 2/28/2014 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	2/28/2014 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	4.59	4.59	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	9.28	9.28	--
Use of Money and Property	0.00	13.87	13.87	--
Revenues	0.00	13.87	13.87	--
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	112,164.00	112,163.80	0.20	100.00 %
Other Charges	112,164.00	112,163.80	0.20	100.00 %
Expenditures	114,354.00	114,353.80	0.20	100.00 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	741,164.00	741,159.80	-4.20	100.00 %
Other Financing Sources	741,164.00	741,159.80	-4.20	100.00 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	629,000.00	628,996.00	4.00	100.00 %
Other Financing Uses	629,000.00	628,996.00	4.00	100.00 %
Other Financing Sources & Uses	112,164.00	112,163.80	-0.20	100.00 %
Montecito Fire Pension Oblig	-2,190.00	-2,176.13	13.87	99.37 %

Financial Status

As of: 2/28/2014 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	2/28/2014 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	3,924.45	3,924.45	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	3,400.28	3,400.28	--
Use of Money and Property	0.00	7,324.73	7,324.73	--
Revenues	0.00	7,324.73	7,324.73	--
Expenditures				
Capital Assets				
8300 -- Equipment	359,605.00	208,672.72	150,932.28	58.03 %
Capital Assets	359,605.00	208,672.72	150,932.28	58.03 %
Expenditures	359,605.00	208,672.72	150,932.28	58.03 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	218,281.00	0.00	-218,281.00	0.00 %
Other Financing Sources	218,281.00	0.00	-218,281.00	0.00 %
Other Financing Sources & Uses	218,281.00	0.00	-218,281.00	0.00 %
Montecito Fire Cap Outlay Res	-141,324.00	-201,347.99	-60,023.99	142.47 %

Financial Status

As of: 2/28/2014 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	2/28/2014 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	10,794.90	10,794.90	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	19,210.91	19,210.91	--
Use of Money and Property	0.00	30,005.81	30,005.81	--
Revenues	0.00	30,005.81	30,005.81	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	147.50	-147.50	--
Services and Supplies	0.00	147.50	-147.50	--
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Construction in Progress	100,000.00	147.29	99,852.71	0.15 %
Capital Assets	200,000.00	147.29	199,852.71	0.07 %
Expenditures	200,000.00	294.79	199,705.21	0.15 %
Montecito Fire Land & Building	-200,000.00	29,711.02	229,711.02	-14.86 %

Financial Status

As of: 2/28/2014 (66% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	2/28/2014 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	34.56	34.56	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	31.57	31.57	--
Use of Money and Property	0.00	66.13	66.13	--
Revenues	0.00	66.13	66.13	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	19,571.00	8,165.50	11,405.50	41.72 %
Services and Supplies	19,571.00	8,165.50	11,405.50	41.72 %
Expenditures	19,571.00	8,165.50	11,405.50	41.72 %
Montecito Fire UHR Mello-Roos	-19,571.00	-8,099.37	11,471.63	41.38 %
Net Financial Impact	-290,259.00	269,301.65	559,560.65	-92.78 %

Revenue Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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 3054 -- Supplemental Pty Tax-Current				
AUT - PT02827	2/28/2014		SUPPL CY 1% APPMT 1/14 (3054)	14,351.78
AUT - PT02828	2/28/2014		SUPPL PY 1% APPMT 1/14 (3054)	1,186.31
			Total Supplemental Pty Tax-Current	15,538.09
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0096655	2/27/2014		Rental income, Nov-Jan.	12,216.00
			Total Other Rental of Bldgs and Land	12,216.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
JE - 0096911	2/27/2014		Shepards Mesa Radio Site	16,714.15
			Total Other Miscellaneous Revenue	16,714.15
			Total Montecito Fire Protection Dist	44,468.24

Expenditure Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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						
EFC - 0009587	2/3/2014		Montecito Fire PR Dir Dept 2/3/14	246,125.18	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0095912	2/3/2014		PR for MFD, OT adj. 2/3/14	-21,449.58		
CLM - 0271519	2/5/2014		Employer & employee contributions, 2/3/14	15,515.00	356600	Hartford Life Insurance
CLM - 0271541	2/5/2014		Survivor benefit & employee contribution, 2/3/14	12,256.71	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0273380	2/14/2014		Employee paid insurance, Jan.	1,472.62	244645	AFLAC
CLM - 0273520	2/14/2014		Dues and insurance, 2/18/14	7,258.00	556913	Montecito Firemens Assoc
CLM - 0273521	2/14/2014		Survivor benefit & employee contributions, 2/18/14	12,058.70	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0273522	2/14/2014		Employer & employee contributions, 2/18/14	15,515.00	356600	Hartford Life Insurance
EFC - 0009657	2/18/2014		Montecito Fire PR Dir Dept 2/18/14	231,818.24	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0096506	2/18/2014		PR for MFD, OT adj. 2/18/14	-18,220.28		
CLM - 0274916	2/27/2014		Health Benefits, March	1,652.85	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Regular Salaries				504,002.44		
Line Item Account 6300 -- Overtime						
JE - 0095912	2/3/2014		PR for MFD, OT adj. 2/3/14	23,147.62		
JE - 0096506	2/18/2014		PR for MFD, OT adj. 2/18/14	18,220.28		
Total Overtime				41,367.90		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0271541	2/5/2014		Retirement contributions, 2/3/14	72,143.18	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0273521	2/14/2014		Retirement contributions, 2/18/14	70,794.55	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Retirement Contribution				142,937.73		
Line Item Account 6500 -- FICA Contribution						
EFC - 0009657	2/18/2014		Montecito Fire PR Dir Dept 2/18/14	3,364.29	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS

Expenditure Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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 6550 -- FICA/Medicare				3,364.29		
EFC - 0009587	2/3/2014		Montecito Fire PR Dir Dept 2/3/14	3,613.92	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total FICA Contribution				3,613.92		
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0271520	2/5/2014		Dental insurance, Feb.	12,507.83	711633	DELTA DENTAL
MIC - 0051041	2/5/2014		Vision insurance - active, Feb.	1,468.80	855111	Vision Service Plan-CA
MIC - 0051041	2/5/2014		Vision insurance - retirees, Feb.	1,109.76	855111	Vision Service Plan-CA
CLM - 0274916	2/27/2014		Health Benefits, March	86,405.25	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0274925	2/27/2014		Life Insurance, Dec.	649.68	007069	LINCOLN NATIONAL LIFE INS
Total Health Insurance Contrib				102,141.32		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0009587	2/3/2014		Montecito Fire PR Dir Dept 2/3/14	48.66	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0009657	2/18/2014		Montecito Fire PR Dir Dept 2/18/14	2.50	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				51.16		
Line Item Account 6900 -- Workers Compensation						
CLM - 0271675	2/19/2014		Worker's comp insurance, Feb.	56,349.75	051689	STATE COMPENSATION INSURANCE FUND
CLM - 0274851	2/27/2014		Worker's comp insurance, March	56,349.75	051689	STATE COMPENSATION INSURANCE FUND
Total Workers Compensation				112,699.50		
Line Item Account 7030 -- Clothing and Personal						
CLM - 0271548	2/5/2014		Repair uniform jacket	17.28	234567	Chaz Sportswear
CLM - 0273371	2/14/2014		PPE Clothing: Fire hoods/ratchet suspension	638.23	015519	Allstar Fire Equipment Inc
Total Clothing and Personal				655.51		

Expenditure Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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 7050 -- Communications						
CLM - 0271528	2/5/2014		Modular adapter plug, 1/22/14	43.99	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0271538	2/5/2014		E92 Sim card for MDC, Jan.	37.99	009266	SPRINT
CLM - 0271547	2/5/2014		Gibraltar space rental, Jan.-Mar.	825.00	155004	Community Radio Inc
CLM - 0271549	2/5/2014		Satellite phone charges, Jan.	149.28	005120	SATCOM GLOBAL INC
MIC - 0051079	2/5/2014		805-RT7-4365, Jan.	49.05	308867	VERIZON CALIFORNIA
MIC - 0051079	2/5/2014		805-RT0-0176, Jan.	43.91	308867	VERIZON CALIFORNIA
MIC - 0051079	2/5/2014		805-181-0808, Jan.	43.91	308867	VERIZON CALIFORNIA
MIC - 0051079	2/5/2014		805-565-9618, Jan.	52.68	308867	VERIZON CALIFORNIA
MIC - 0051079	2/5/2014		805-969-0318, Jan.	55.07	308867	VERIZON CALIFORNIA
MIC - 0051079	2/5/2014		805-UH0-4248, Jan.	634.83	308867	VERIZON CALIFORNIA
CLM - 0273363	2/14/2014		Satellite phone charges, Jan.	149.28	005120	SATCOM GLOBAL INC
MIC - 0051480	2/14/2014		805-AC2-2189, Jan.	43.91	308867	VERIZON CALIFORNIA
MIC - 0051480	2/14/2014		805-RT5-5839, Jan.	133.44	308867	VERIZON CALIFORNIA
MIC - 0051480	2/14/2014		805-RT0-2320, Jan.	49.05	308867	VERIZON CALIFORNIA
MIC - 0051480	2/14/2014		805-565-3651, Jan.	390.70	308867	VERIZON CALIFORNIA
CLM - 0274902	2/27/2014		CAD connectivity & Internet	2,664.42	776537	COX COMMUNICATIONS
MIC - 0051820	2/27/2014		805-RTO-6142, Jan.	106.38	308867	VERIZON CALIFORNIA
MIC - 0051820	2/27/2014		805-969-7762, Jan.	719.12	308867	VERIZON CALIFORNIA
MIC - 0051820	2/27/2014		805-RT7-4343, Jan.	48.91	308867	VERIZON CALIFORNIA
MIC - 0051820	2/27/2014		805-RT7-4365, Jan.	43.78	308867	VERIZON CALIFORNIA
MIC - 0051820	2/27/2014		805-RT0-0176, Jan.	43.78	308867	VERIZON CALIFORNIA
Total Communications				6,328.48		
Line Item Account 7060 -- Food						
CLM - 0271528	2/5/2014		Business mtg meals and MERRAG snacks, 1/22/14	160.73	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Food				160.73		

Expenditure Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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 7070 -- Household Expense						
MIC - 0051075	2/5/2014		Shop towels, Sta. 1	202.72	285433	Mission Uniform Service Inc
MIC - 0051075	2/5/2014		Shop towels, Sta. 2	149.01	285433	Mission Uniform Service Inc
CLM - 0273410	2/14/2014		Refuse disposal, Sta. 1	358.26	509950	Marborg Industries
JE - 0096655	2/27/2014		Trash/recycling for rental prop, Nov-Jan.	355.36		
MIC - 0051850	2/27/2014		Bottled water, Sta. 1	138.41	032539	NESTLE PURE LIFE DIRECT
MIC - 0051850	2/27/2014		Bottled water, Sta. 2	42.23	032539	NESTLE PURE LIFE DIRECT
Total Household Expense				1,245.99		
Line Item Account 7120 -- Maintenance - Equipment						
CLM - 0271528	2/5/2014		Flashlight batteries, 1/22/14	336.93	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0271674	2/5/2014		Mechanic shop supplies	65.32	363210	Kimball Midwest Corp
CLM - 0273377	2/14/2014		Vehicle maintenance parts	364.39	437104	CARQUEST AUTO PARTS
CLM - 0273383	2/14/2014		Air reel repair, Sta. 2	165.52	506679	MGB Industrial Supply
CLM - 0273492	2/14/2014		Batteries for E93	669.33	288138	INTERSTATE BATTERIES OF SIERRA MADRE
CLM - 0273494	2/14/2014		Squad 91 tires	597.89	722175	SM TIRE
CLM - 0273495	2/14/2014		Vehicle supplies	39.76	436027	BURTONS FIRE INC
Total Maintenance - Equipment				2,239.14		
Line Item Account 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0271671	2/5/2014		Landscaping services, Jan.	500.00	639830	Peyton Scapes
CLM - 0273374	2/14/2014		Quarterly pest control maintenance	103.00	394166	Hydrex Pest Control-SB Accts
CLM - 0273435	2/14/2014		Cleared sink stoppage, Sta. 1	95.00	054802	United Drain
MIC - 0051510	2/14/2014		Backflow preventer test, Sta. 1	120.00	035624	AG ENT
MIC - 0051510	2/14/2014		Backflow preventer test, Sta. 2	160.00	035624	AG ENT
JE - 0096655	2/27/2014		Pest control service for rental prop, Nov-Jan.	184.00		
JE - 0096655	2/27/2014		Landscaping for rental prop, Nov-Jan.	495.00		
JE - 0096655	2/27/2014		Pumbing service for rental prop, Dec.	489.48		
JE - 0096655	2/27/2014		Soft water service for rental prop, Nov-Jan.	511.69		

Expenditure Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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 7322 -- Consulting & Mgmt Fees				2,658.17		
JE - 0096655	2/27/2014		Rental property mgmt. fees, Nov-Jan.	732.96		
Total Consulting & Mgmt Fees				732.96		
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0273378	2/14/2014		Medical supplies	924.95	890283	BOUND TREE MEDICAL
CLM - 0273381	2/14/2014		Drug module for Sq91 EMS bag	59.07	369838	MED TECH RESOURCE
AUT - SUTAXJE	2/28/2014		SUTAX JE - February 2014	3.96		
Total Medical, Dental and Lab				987.98		
Line Item Account 7430 -- Memberships						
CLM - 0274941	2/27/2014		Montecito Association membership dues	500.00	556513	Montecito Association
Total Memberships				500.00		
Line Item Account 7440 -- Miscellaneous Expense						
CLM - 0273382	2/27/2014		Brush clearing - Oak Creek Cyn	925.00	032754	MESA TREE COMPANY
Total Miscellaneous Expense				925.00		
Line Item Account 7450 -- Office Expense						
CLM - 0271528	2/5/2014		Appointment calendar, 1/22/14	25.91	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0271536	2/5/2014		Shipment of radio for repair	64.36	505305	The UPS Store
MIC - 0051044	2/5/2014		Office copier usage fee, Oct.	128.30	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
MIC - 0051044	2/5/2014		Office copier usage fee, Nov.	122.87	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
MIC - 0051044	2/5/2014		Office copier usage fee, Dec.	211.55	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
MIC - 0051044	2/5/2014		Office copier usage fee, Jan.	132.33	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0273409	2/14/2014		Office supplies	185.55	778083	STAPLES CREDIT PLAN
JE - 0096655	2/27/2014		Admin. fee for rental prop, Nov-Jan.	15.00		

Expenditure Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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 7460 -- Professional & Special Service				885.87		
Total Office Expense						
CLM - 0271537	2/5/2014		Labor attorney fees, Dec.	265.00	476600	LIEBERT CASSIDY WHITMORE
CLM - 0271552	2/5/2014		Legal services, Dec.	4,690.50	645665	Price Postel & Parma
CLM - 0271553	2/5/2014		Station 3 Legal services, Dec.	324.50	645665	Price Postel & Parma
CLM - 0271554	2/5/2014		UHR Mello Roos Legal services, Dec.	1,032.50	645665	Price Postel & Parma
MIC - 0051051	2/5/2014		Temporary accounting support, 1/6-1/10	1,966.13	090749	ACCOUNTTEMPS
MIC - 0051051	2/5/2014		Temporary accounting support, 1/13-1/17	2,134.65	090749	ACCOUNTTEMPS
MIC - 0051059	2/5/2014		Medical exams	1,628.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0051059	2/5/2014		Medical exams	1,690.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0051059	2/5/2014		Medical exams	1,396.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
CLM - 0273395	2/14/2014		Mapping services	520.00	314620	JDL Mapping
CLM - 0273407	2/14/2014		Computer support, Jan.	2,100.00	602719	INFORMA CORP
CLM - 0273486	2/14/2014		Background investigation: A.Gil	915.00	018022	SINTRA GROUP
MIC - 0051487	2/14/2014		Medical exams	1,815.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0051487	2/14/2014		Medical exams	4,049.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0051489	2/14/2014		Temporary accounting support, 1/20-1/24	1,505.49	090749	ACCOUNTTEMPS
MIC - 0051489	2/14/2014		Temporary accounting support, 12/2-12/6	1,999.83	090749	ACCOUNTTEMPS
CLM - 0274844	2/27/2014		Interview transcription service	423.33	052055	JOHANNA MANGUAL LEDESMA
CLM - 0274931	2/27/2014		Employee medicals	3,859.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
Total Professional & Special Service				32,315.43		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0009656	2/7/2014		ADP fees, 1/31/14	243.88	050379	ADP INC
EFC - 0009739	2/21/2014		ADP fees, 2/1/14	247.51	050379	ADP INC
Total ADP Payroll Fees				491.39		

Expenditure Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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 7530 -- Publications & Legal Notices						
CLM - 0273412	2/14/2014		Ordinance 2013-01 Publication	900.00	102258	MONTECITO JOURNAL
			Total Publications & Legal Notices	900.00		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0271546	2/5/2014		Vehicle charger for PT92 radio	190.25	093661	SILVERADO AVIONICS INC
CLM - 0273487	2/27/2014		Sawzall blades and extension cord	71.24	853237	Montecito Village Hardware
			Total Small Tools & Instruments	261.49		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0273496	2/18/2014		Gas mileage reimb. - Special Dist. Mtg	44.80	052704	John Venable
			Total Transportation and Travel	44.80		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0271528	2/5/2014		Gas charges, 1/22/14	300.33	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0051081	2/5/2014		Diesel Fuel, 1/16	730.58	636799	DEWITT PINTO PETROLEUM
MIC - 0051081	2/5/2014		Diesel Fuel, 1/23	400.69	636799	DEWITT PINTO PETROLEUM
MIC - 0051081	2/5/2014		Diesel Fuel, 1/30	389.43	636799	DEWITT PINTO PETROLEUM
CLM - 0273366	2/19/2014		Gasoline charges, Jan.	1,569.67	005392	THE VILLAGE SERVICE STATION
MIC - 0051851	2/27/2014		Diesel Fuel, Feb.	487.13	636799	DEWITT PINTO PETROLEUM
MIC - 0051851	2/27/2014		Diesel Fuel, Feb.	550.44	636799	DEWITT PINTO PETROLEUM
MIC - 0051851	2/27/2014		Diesel Fuel, Feb.	622.70	636799	DEWITT PINTO PETROLEUM
			Total Gasoline-Oil-Fuel	5,050.97		
Line Item Account 7732 -- Training and Travel						
CLM - 0271528	2/5/2014		A. Gil - PEPRa Webinar	30.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0274906	2/27/2014		T. Edwards Blue Card certification training	4,000.00	051588	ACROSS THE STREET PRODUCTIONS
CLM - 0274932	2/27/2014		Rescue Systems 2 for Zeitsoff/Blake	900.00	301721	VENTURA COUNTY FIRE PROTECTION DISTRICT
CLM - 0274927	2/28/2014		R. Galbraith Reimb: ACLS Renewal	160.50	031572	ROBERT GALBRAITH

Expenditure Transactions

From 2/1/2014 to 2/28/2014

Selection Criteria: Fund = 3650-3654

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 7760 -- Utilities						
CLM - 0273396	2/14/2014		Electricity service, Sta. 1 & 2	1,752.27	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0051482	2/14/2014		Gas service, Sta. 1 - Jan.	84.29	767800	THE GAS COMPANY
MIC - 0051482	2/14/2014		Gas service, Sta. 2 - Jan.	99.26	767800	THE GAS COMPANY
MIC - 0051488	2/14/2014		Water service, Sta. 1	252.90	556712	MONTECITO WATER DISTRICT
MIC - 0051488	2/14/2014		Water service, Sta. 2	156.30	556712	MONTECITO WATER DISTRICT
JE - 0096655	2/27/2014		Water/sewer for rental prop, Nov-Jan.	445.99		
Total Training and Travel				5,090.50		
Total Utilities				2,791.01		
Total Montecito Fire Protection Dist				974,443.68		

Financial Trend

As of: 2/28/2014
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	2/29/2012 Year-To-Date Actual	2/28/2013 Year-To-Date Actual	2/28/2014 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	6,727,321.31	6,828,470.98	7,286,709.71
3011 -- Property Tax-Unitary	42,281.30	55,226.38	48,318.28
3020 -- Property Tax-Current Unsecd	581,533.97	573,387.27	594,306.97
3040 -- Property Tax-Prior Secured	-17,080.18	-48,861.72	-44,076.13
3050 -- Property Tax-Prior Unsecured	7,754.24	8,182.71	8,334.53
3054 -- Supplemental Pty Tax-Current	65,917.87	87,110.32	132,102.44
3056 -- Supplemental Pty Tax-Prior	6,465.99	8,992.28	16,454.14
Taxes	7,414,194.50	7,512,508.22	8,042,149.94
Use of Money and Property			
3380 -- Interest Income	9,891.84	2,957.20	3,111.26
3381 -- Unrealized Gain/Loss Invstmnts	9,284.86	3,802.30	-6,346.91
3409 -- Other Rental of Bldgs and Land	24,432.00	0.00	28,504.00
Use of Money and Property	43,608.70	6,759.50	25,268.35
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	6,941.11	40,276.11
4220 -- Homeowners Property Tax Relief	43,819.41	43,208.44	43,165.06
Intergovernmental Revenue-State	43,819.41	50,149.55	83,441.17
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	93,128.79	204,336.02	449,139.08
4789 -- Federal-Other	-24,964.93	0.00	0.00
Intergovernmental Revenue-Federal	68,163.86	204,336.02	449,139.08
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	141,628.27	85,541.69	112,045.94
Miscellaneous Revenue	141,628.27	85,541.69	112,045.94

Financial Trend

As of: 2/28/2014
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	2/29/2012 Year-To-Date Actual	2/28/2013 Year-To-Date Actual	2/28/2014 Year-To-Date Actual
Revenues	7,711,414.74	7,859,294.98	8,712,044.48
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	3,701,179.79	3,782,322.48	3,897,275.15
6300 -- Overtime	297,295.81	761,765.34	563,500.97
6400 -- Retirement Contribution	1,270,227.82	1,047,587.31	1,080,534.62
6475 -- Retiree Medical OPEB	425,000.00	0.00	0.00
6500 -- FICA Contribution	0.00	0.00	14,965.71
6550 -- FICA/Medicare	48,300.26	58,100.59	42,510.08
6600 -- Health Insurance Contrib	841,721.81	797,864.99	896,272.24
6700 -- Unemployment Ins Contribution	9,874.49	8,683.37	8,124.46
6900 -- Workers Compensation	336,883.76	365,739.36	469,339.83
Salaries and Employee Benefits	6,930,483.74	6,822,063.44	6,972,523.06
Services and Supplies			
7030 -- Clothing and Personal	3,202.67	2,268.52	10,328.22
7050 -- Communications	47,843.82	52,090.27	51,237.09
7060 -- Food	164.91	55.90	899.74
7070 -- Household Expense	13,551.89	10,924.32	15,115.20
7090 -- Insurance	33,312.00	29,628.73	29,867.10
7120 -- Maintenance - Equipment	51,697.23	53,878.26	76,818.34
7200 -- MTC-Struct/Impr & Grounds	16,727.40	11,649.99	14,965.05
7322 -- Consulting & Mgmt Fees	1,502.70	0.00	1,710.24
7324 -- Audit and Accounting Fees	10,000.00	15,000.00	12,603.75
7400 -- Medical, Dental and Lab	4,216.80	6,242.52	6,224.39
7430 -- Memberships	2,264.00	1,989.00	1,952.00
7440 -- Miscellaneous Expense	25,322.35	13,326.92	7,015.00
7450 -- Office Expense	6,503.98	15,147.27	15,448.55

Financial Trend

As of: 2/28/2014
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	2/29/2012 Year-To-Date Actual	2/28/2013 Year-To-Date Actual	2/28/2014 Year-To-Date Actual
7460 -- Professional & Special Service	111,609.35	200,441.83	119,624.34
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	3,822.24	3,396.04	3,838.43
7530 -- Publications & Legal Notices	471.52	85.28	1,005.04
7580 -- Rents/Leases-Structure	1,101.00	1,155.00	2,828.60
7630 -- Small Tools & Instruments	2,606.01	10,323.28	28,852.78
7650 -- Special Departmental Expense	13,251.34	20,571.88	13,424.01
7653 -- Training Fees & Supplies	1,570.39	967.09	300.00
7671 -- Special Projects	2,616.71	2,671.02	3,693.11
7730 -- Transportation and Travel	7,192.13	5,113.66	8,364.21
7731 -- Gasoline-Oil-Fuel	24,867.48	33,079.75	35,692.89
7732 -- Training and Travel	20,523.86	10,392.52	13,386.98
7760 -- Utilities	28,159.69	25,961.90	35,141.32
Services and Supplies	434,101.47	526,360.95	510,336.38
Capital Assets			
8300 -- Equipment	13,730.75	412,423.26	32,425.12
Capital Assets	13,730.75	412,423.26	32,425.12
Expenditures	7,378,315.96	7,760,847.65	7,515,284.56
Other Financing Sources & Uses			
Other Financing Sources			
5919 -- Sale Capital Assets-Prsnl Prop	105.00	0.00	0.00
Other Financing Sources	105.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	408,450.00	716,856.00	741,159.80
Other Financing Uses	408,450.00	716,856.00	741,159.80

Financial Trend

As of: 2/28/2014
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	2/29/2012 Year-To-Date Actual	2/28/2013 Year-To-Date Actual	2/28/2014 Year-To-Date Actual
Other Financing Sources & Uses	-408,345.00	-716,856.00	-741,159.80
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	453.99	0.00
Decrease to Restricted	0.00	453.99	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	0.00	11,932.00	4,386.00
Increase to Nonspendables	0.00	11,932.00	4,386.00
Increase to Restricted			
9797 -- Unrealized Gains	9,284.85	4,256.29	0.00
Increase to Restricted	9,284.85	4,256.29	0.00
Changes to Fund Balances			
Montecito Fire Protection Dist	-9,284.85	-15,734.30	-4,386.00
Net Financial Impact	-84,531.07	-634,142.97	451,214.12
	-84,531.07	-634,142.97	451,214.12

Expenditure Trend

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650
Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 8mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2013		8/31/2013		9/30/2013		10/31/2013		11/30/2013		12/31/2013		1/31/2014		2/28/2014	
	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	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	230,565.83	520,853.51	517,629.75	546,738.92	492,304.53	797,185.03	287,995.14	504,002.44								
6300 -- Overtime	20,700.16	101,305.89	159,143.62	71,234.04	50,777.36	74,905.63	44,066.37	41,367.90								
6400 -- Retirement Contribution	71,444.03	145,409.23	144,518.81	216,040.28	73,049.83	144,388.73	142,745.98	142,937.73								
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
6500 -- FICA Contribution	0.00	0.00	0.00	0.00	0.00	11,601.42	0.00	3,364.29								
6550 -- FICA/Medicare	3,831.48	8,003.55	8,696.68	7,375.58	7,285.01	0.00	3,703.86	3,613.92								
6600 -- Health Insurance Contrib	188,710.44	112,734.36	88,783.50	113,214.84	85,910.33	103,178.13	101,599.32	102,141.32								
6700 -- Unemployment Ins Contribution	0.00	66.51	82.17	60.16	51.21	7,077.47	735.78	51.16								
6900 -- Workers Compensation	89,700.39	56,349.75	44,561.59	50,798.13	83,074.89	54,499.21	-22,343.63	112,699.50								
Total Salaries and Employee Benefits	604,952.33	944,722.80	963,416.12	1,005,461.95	792,453.16	1,192,835.62	588,502.82	910,178.26								
Services and Supplies																
7030 -- Clothing and Personal	151.53	1,281.39	47.56	98.00	6,794.15	1,402.76	-102.68	655.51								
7050 -- Communications	6,272.30	6,136.52	8,068.74	6,876.62	4,834.69	6,526.55	6,193.19	6,328.48								
7060 -- Food	80.10	0.00	0.00	0.00	0.00	134.02	524.89	160.73								
7070 -- Household Expense	864.71	1,342.22	1,559.68	2,424.91	4,463.65	1,996.72	1,217.32	1,245.99								
7090 -- Insurance	29,867.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
7120 -- Maintenance - Equipment	-4,986.11	13,346.42	37,761.13	3,552.83	3,840.56	17,124.55	3,939.82	2,239.14								
7200 -- MTC-Struct/Imp'r & Grounds	603.00	831.87	1,570.56	802.19	5,120.26	2,670.00	709.00	2,658.17								
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	977.28	0.00	0.00	732.96								
7324 -- Audit and Accounting Fees	0.00	0.00	4,201.25	0.00	4,201.25	0.00	4,201.25	0.00								
7400 -- Medical, Dental and Lab	0.00	1,621.11	978.45	70.59	1,581.88	0.00	984.38	987.98								
7430 -- Memberships	640.00	550.00	0.00	0.00	125.00	137.00	0.00	500.00								
7440 -- Miscellaneous Expense	0.00	0.00	5,790.00	-700.00	0.00	1,000.00	0.00	925.00								
7450 -- Office Expense	374.81	3,108.64	512.99	3,032.20	1,402.65	5,265.68	865.71	885.87								

Expenditure Trend

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650
Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 8mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2013 Month-To-Date Actual	8/31/2013 Month-To-Date Actual	9/30/2013 Month-To-Date Actual	10/31/2013 Month-To-Date Actual	11/30/2013 Month-To-Date Actual	12/31/2013 Month-To-Date Actual	1/31/2014 Month-To-Date Actual	2/28/2014 Month-To-Date Actual
7460 -- Professional & Special Service	3,725.50	14,123.95	9,755.50	8,847.00	12,794.48	27,468.84	10,593.64	32,315.43
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	434.02	462.91	688.71	199.23	512.91	477.44	571.82	491.39
7530 -- Publications & Legal Notices	0.00	79.04	0.00	0.00	0.00	26.00	0.00	900.00
7580 -- Rents/Leases-Structure	375.00	250.00	250.00	750.00	0.00	0.00	1,203.60	0.00
7630 -- Small Tools & Instruments	0.00	33.66	0.00	227.80	27,146.54	696.45	486.84	261.49
7650 -- Special Departmental Expense	8,011.46	3,209.90	804.00	1,250.45	23.85	131.90	-7.55	0.00
7653 -- Training Fees & Supplies	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00
7671 -- Special Projects	0.00	0.00	0.00	0.00	1,920.31	0.00	1,772.80	0.00
7730 -- Transportation and Travel	-541.70	3,261.21	1,248.35	944.38	1,667.94	659.21	1,080.02	44.80
7731 -- Gasoline-Oil-Fuel	2,723.88	4,994.89	7,007.67	5,106.75	3,198.75	4,618.02	2,991.96	5,050.97
7732 -- Training and Travel	0.00	2,391.58	497.90	778.04	1,320.00	2,293.96	1,015.00	5,090.50
7760 -- Utilities	3,447.83	3,258.42	3,494.08	7,475.68	5,304.63	2,540.75	6,828.92	2,791.01
Total Services and Supplies	52,043.43	60,283.73	84,236.57	42,036.67	87,230.78	75,169.85	45,069.93	64,265.42
Capital Assets								
8300 -- Equipment	-470.00	2,321.74	129.43	8,956.40	5,075.91	9,927.22	6,484.42	0.00
Total Capital Assets	-470.00	2,321.74	129.43	8,956.40	5,075.91	9,927.22	6,484.42	0.00
Total Expenditures	656,525.76	1,007,328.27	1,047,782.12	1,056,455.02	884,769.85	1,277,932.69	610,057.17	974,443.68
Other Financing Sources & Uses								
Other Financing Uses								
7901 -- Oper Trf (Out)	364,525.70	0.00	0.00	0.00	0.00	376,634.10	0.00	0.00
Total Other Financing Uses	364,525.70	0.00	0.00	0.00	0.00	376,634.10	0.00	0.00
Total Other Financing Sources & Uses	364,525.70	0.00	0.00	0.00	0.00	376,634.10	0.00	0.00

Expenditure Trend

As of: 2/28/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650
Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 8mo, MTDActual

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2013 Month-To-Date Actual	8/31/2013 Month-To-Date Actual	9/30/2013 Month-To-Date Actual	10/31/2013 Month-To-Date Actual	11/30/2013 Month-To-Date Actual	12/31/2013 Month-To-Date Actual	1/31/2014 Month-To-Date Actual	2/28/2014 Month-To-Date Actual
Changes to Fund Balances								
Changes to Nonspendable								
9605 -- Prepaids/Deposits	0.00	0.00	4,386.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	0.00	4,386.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	4,386.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,021,051.46	1,007,328.27	1,052,168.12	1,056,455.02	884,759.85	1,654,566.79	610,057.17	974,443.68
Total Report	1,021,051.46	1,007,328.27	1,052,168.12	1,056,455.02	884,759.85	1,654,566.79	610,057.17	974,443.68

MONTECITO FIRE PROTECTION DISTRICT
CASH IN TREASURY - ALL FUNDS
February 28, 2014

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	Fund 3654 Mello-Roos	All Funds
Cash Balance at 2/1/14	7,097,439.13	346.92	1,996,800.00	4,854,861.15	11,455.88	13,960,903.08
Income:						
Revenues	15,538.09	-	-	-	-	15,538.09
Interest	-	-	-	-	-	-
Other:						
CSFD: Shepard Mesa Project	16,714.15	-	-	-	-	16,714.15
	32,252.24	-	-	-	-	32,252.24
Expenses:						
Claims Processed	(173,851.06)	-	-	(324.50)	(1,032.50)	(175,208.06)
Payroll	(792,561.82)	-	-	-	-	(792,561.82)
	(966,412.88)	-	-	(324.50)	(1,032.50)	(967,769.88)
Cash Balance at 2/28/14	<u>6,163,278.49</u>	<u>346.92</u>	<u>1,996,800.00</u>	<u>4,854,536.65</u>	<u>10,423.38</u>	<u>13,025,385.44</u>

**MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
February 2014**

Payee	Description	Amount
<u>Fund 3650 - General</u>		
Accountemps	Temporary accounting support	7,606.10
Across The Street Productions	T. Edwards: Blue Card Certification Training	4,000.00
ADP Inc	ADP fees, 2 periods	491.39
Aflac	Employee paid insurance, Feb.	1,472.62
AG Ent. Inc	Backflow preventer test, Sta. 1, 2	280.00
Allstar Fire Equipment Inc	PPE Clothing: Fire hoods/ratchet suspension	638.23
Bound Tree Medical	Medical supplies	924.95
Burtens Fire Inc	Vehicle supplies for E91	39.76
Carquest Auto Parts	Vehicle maintenance parts	364.39
Chaz Sportswear	Repair uniform jacket	17.28
Community Radio Inc	Gibraltar space rental, quarterly	825.00
Cox Communications	CAD connectivity & Internet	2,664.42
Dewitt Pinto Petroleum	Diesel Fuel	3,180.97
Galbraith, Robert	Training reimbursement: ACLS renewal	160.50
Hydrex Pest Control	Quarterly pest control maintenance, Sta. 1	103.00
Informa Corp	Computer support	2,100.00
Interstate Batteries of Sierra Madre	Batteries for E93	669.33
JDL Mapping	Mapping services	520.00
Johanna Mangual Ledesma	Interview transcription service	423.33
Kimball Midwest Corp	Mechanic shop supplies	65.32
Liebert Cassidy Whitmore	Labor attorney fees, Dec.	265.00
Marborg Industries	Refuse disposal, Sta. 1	358.26
Med Tech Resource	Drug module for Sq91 EMS bag	59.07
Mesa Tree Company	Brush clearing - Oak Creek Cyn	925.00
MGB Industrial Supply	Air reel repair, Sta. 2	165.52
Mission Uniform Service Inc	Shop towels cleaning service	351.73
Montecito Association	Annual membership dues	500.00
Montecito Journal	Ordinance publication	900.00
Montecito Village Hardware	Sawzall blades and extension cord	71.24
Montecito Water District	Water service	409.20
Nestle Pure Life Direct	Bottled water	180.64
Peyton Scapes	Landscaping services	500.00
Price Postel & Parma	Legal services, Dec.	4,690.50
Sansum Clinic	Medical exams	14,438.50
Satcom Global Inc	Satellite phone charges, 2 months	298.56
SB County Auditor-Controller	Additional user tax payment	3.96
Silverado Avionics Inc	Vehicle charger for PT92 radio	190.25
Sintra Group	Pre-employment background	915.00
SM Tire	Squad 91 tires	597.89
Southern California Edison	Electricity service	1,752.27
Sprint	E92 Sim card for MDC	37.99
Staples Credit Plan	Office supplies	185.55
State Compensation Insurance Fund	Worker's comp premium, February	56,349.75

Payee	Description	Amount
State Compensation Insurance Fund	Worker's comp premium, March	56,349.75
Streamline Office Solutions	Office copier usage fee, 4 months	595.05
The Gas Company	Gas service	183.55
The UPS Store	Shipping charges	64.36
The Village Service Station	Gasoline charges	1,569.67
United Drain	Sink repair, Sta. 1	95.00
US Bank Corporate Card	Modular adapter plug	43.99
US Bank Corporate Card	Business meetings and MERRAG snacks	160.73
US Bank Corporate Card	Flashlight batteries	336.93
US Bank Corporate Card	Office supplies	25.91
US Bank Corporate Card	Gasoline charges	300.33
US Bank Corporate Card	Training: A. Gil - PEPRA Webinar	30.00
Venable, John	Gas mileage reimb. - Special District Meeting	44.80
Ventura County Fire Protection	Training: Rescue Systems 2 for Zeitsoff/Blake	900.00
Verizon California	Telephone Service	<u>2,458.52</u>
		<u>173,851.06</u>

Fund 3653 - Land & Building

Price Postel & Parma	Station 3 Legal services, Dec.	<u>324.50</u>
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Fund 3654 - UHR Mello-Roos

Price Postel & Parma	UHR Mello Roos Legal services, Dec.	<u>1,032.50</u>
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**MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
February 2014**

Regular Salaries	\$ 474,846.20		
Directors Fees	1,920.00		
Auxiliary	654.50		
FLSA Safety	5,864.80		
FLSA Dispatch	2,842.34		
Regular Overtime	31,314.18		
Chief Officers - Extra Duty	4,710.00		
Dispatch Cadre Earnings	1,917.20		
Hartford 457 Contribution	8,600.00		
4850 Time - S. Bumanglag	<u>8,859.29</u>		
		Gross Wages	\$ 541,528.51
District Contributions to Insurance	102,305.72		
District Contributions to Medicare & FICA	6,955.71		
District Contributions to SUI	69.36		
PERS, Employee Contribution paid by District	46,874.74		
PERS, Employer Contribution paid by Employee (4.5%)	(23,770.49)		
PERS, District Contribution	120,081.17		
Due to AFLAC	<u>(1,482.90)</u>		
		Total Benefits	<u>251,033.31</u>
		Grand Total	<u>\$ 792,561.82</u>

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME COMPENSATION
FEBRUARY 2014**

Name	Date Worked	Comp Time Hrs	OT Hrs	Total Amount	Sick Relief	Reimb.- Fire Assignment	Emergency Callback	Class Cover	Paramedic Con. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Description
D. Andreas	02/01/14		1.00	76.70	76.70											
D. Andreas	02/03/14		2.00	153.39											153.39	HazMat Meeting
L. Bass	02/03/14		2.00	120.96											120.96	HazMat Meeting
L. Bass	02/07/14		24.00	1,451.52								1,451.52				
G. Blake	02/09/14		24.00	1,425.60								1,425.60				
A. Broumand	02/12/14		3.50	204.54											204.54	CERT Training
S. Chapman	01/30/14		14.00	736.47			736.47									
S. Chapman	02/01/14		24.00	1,262.52												
D. Holthe	01/30/14		6.50	443.14			443.14									
D. Holthe	02/08/14		24.00	1,636.20								1,636.20				
D. Holthe	02/11/14		2.50	170.44			170.44									
E. Klemowicz	01/29/14		3.50	188.90								188.90				
K. Mann	02/08/14		24.00	1,636.20								1,636.20				
R. McCracken	02/01/14	8.00	16.00	974.88	974.88											
R. McCracken	02/07/14	8.00	16.00	974.88										974.88		
R. McCracken	02/11/14		2.50	152.33			152.33									
T. Poulos	02/01/14		24.00	1,459.80	1,459.80											
J. Villareal	02/05/14		4.00	292.62			292.62									
J. Villareal	02/10/14		24.00	1,755.72						1,755.72						
R. Walkup	02/11/14		3.00	166.05			166.05									
J. Jenkins	02/11/14		19.00	1,884.42										1,884.42		
L. Muller	02/05/14		24.00	1,053.00										1,053.00		
A. Briner	02/19/14		24.00	1,322.28							1,322.28					
A. Broumand	02/13/14		3.50	204.54											204.54	CERT Training
S. Chapman	02/11/14		3.00	157.82			157.82									
S. Davis	02/19/14		24.00	1,365.84								1,365.84				
K. Hickman	02/15/14		6.50	399.65								399.65				
E. Klemowicz	02/22/14		9.50	512.72								512.72				
B. Koepke	02/11/14		3.00	235.40					235.40							
B. Koepke	02/19/14		24.00	1,883.16							1,883.16					
B. Koepke	02/21/14		0.50	39.23								39.23				
T. Poulos	02/14/14		24.00	1,459.80								1,459.80				
K. Powell	02/19/14		24.00	1,295.28							1,295.28					
E. Skei	02/14/14		3.50	249.90											249.90	RTF Oversight Committee
D. St. Oegger	02/06/14		4.00	254.28				254.28								
D. St. Oegger	02/19/14		24.00	1,525.68							1,525.68					
J. Villareal	02/05/14		2.00	146.31	146.31											
J. Zeitsoff	02/19/14		24.00	1,229.40							1,229.40					
J. Jenkins	02/19/14		2.00	198.36										198.36		
L. Muller	02/19/14		14.00	614.25										614.25		
G. Ventura	02/13/14	6.00	-	-												Board Meeting Prep/Minutes
T. Edwards	02/08/14		24.00	1,884.00									1,884.00			
T. Edwards	02/21/14		12.00	942.00									942.00			
S. Pfister	02/19/14		24.00	1,884.00									1,884.00			
Grand Total			36,024.18	4,363.35	12.11%	0.00%	1,675.73	254.28	235.40	0.00%	9,011.52	10,115.66	4,710.00	4,724.91	933.33	
% of Total			100.00%	12.11%	0.00%	4.65%	0.71%	0.65%	0.65%	0.00%	25.02%	28.08%	13.07%	13.12%	2.59%	

**MONTECITO FIRE PROTECTION DISTRICT
SUMMARY OF OVERTIME EXPENSE BY CATEGORY
FY 2012-13**

Month Paid	Sick	Fire Assign & Callback	Pre-build Inspection	Class Cover	Paramedic	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Total OT	Monthly % of Total	Cum. % of Total
JULY	2,934.00	4,381.03	-	429.30	790.68	8,621.64	1,865.16	37,546.02	-	6,284.02	2,941.07	65,792.92	6.1%	6.1%
AUGUST	12,344.15	76,026.26	5,674.27	3,078.82	700.61	14,043.84	1,070.37	50,526.54	1,884.00	6,776.12	2,235.79	174,360.77	16.1%	22.2%
SEPTEMBER	9,619.56	58,014.16	-	5,935.32	773.57	8,749.08	-	58,064.58	16,956.00	3,791.52	5,147.72	167,051.51	15.4%	37.6%
OCTOBER	16,776.96	4,850.59	-	6,517.80	113.82	9,017.88	5,338.47	51,423.70	1,884.00	5,265.05	5,884.17	107,072.44	9.9%	47.5%
NOVEMBER	13,379.80	5,876.93	-	-	628.82	8,289.60	1,218.24	54,593.07	5,652.00	5,481.84	598.47	95,718.77	8.8%	56.4%
DECEMBER	12,630.64	374.96	-	4,403.61	113.82	2,168.82	-	16,157.43	-	5,182.84	4,840.67	45,872.79	4.2%	60.6%
JANUARY	21,726.48	10,232.81	983.28	-	229.54	8,201.91	-	29,201.05	1,884.00	5,432.76	2,571.43	80,463.26	7.4%	68.0%
FEBRUARY	21,023.89	238.61	-	486.60	617.03	-	-	17,724.02	7,536.00	2,478.78	5,317.86	55,422.79	5.1%	73.1%
MARCH	7,806.12	1,154.21	-	1,148.59	605.89	1,462.32	-	4,574.75	5,652.00	-	1,274.42	23,678.30	2.2%	75.3%
APRIL	10,465.20	7,514.47	-	3,085.42	534.34	4,226.40	2,707.52	13,714.44	12,246.00	4,035.24	3,832.02	62,361.05	5.8%	81.1%
MAY	6,058.56	34,924.36	-	179.29	1,766.81	6,840.15	340.88	17,939.55	4,710.00	9,816.22	3,600.35	86,176.17	8.0%	89.1%
JUNE	2,804.36	68,659.48	-	-	1,092.31	2,700.72	11,628.81	20,789.40	5,652.00	3,296.52	1,856.90	118,480.50	10.9%	100.0%
TOTAL	137,569.72	272,247.87	6,657.55	25,264.75	7,967.24	74,322.36	24,169.45	372,254.55	64,056.00	57,840.91	40,100.87	1,082,451.27	100.0%	
	12.7%	25.2%	0.6%	2.3%	0.7%	6.9%	2.2%	34.4%	5.9%	5.3%	3.7%			

Fire Assignment Reimbursements Received:

Date	Source	Amount
1/25-3/4/13	State of CA	11,322.87
9/28/12-1/25/13	USFS	223,953.02

**MONTECITO FIRE PROTECTION DISTRICT
SUMMARY OF OVERTIME EXPENSE BY CATEGORY
FY 2013-14**

Month Paid	Sick	Reimb.-Fire Assignment	Emergency Callback	Class Cover	Paramedic	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Total OT	Monthly % of Budget	Cum. % of Budget
JULY	17,047.80	21,550.17	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	93,933.90	11.1%	11.1%
AUGUST	15,315.23	60,900.04	-	1,322.28	110.79	10,935.72	-	20,107.22	-	861.96	824.53	110,377.77	13.0%	24.0%
SEPTEMBER	12,665.18	94,071.40	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	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	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	3.8%	51.8%
DECEMBER	6,826.38	9,239.53	1,316.32	-	-	1,687.95	-	24,260.50	12,879.42	7,330.14	399.42	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	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	4.2%	71.5%
TOTAL	90,047.84	185,761.14	15,114.79	9,168.76	2,113.24	31,257.75	40,402.24	127,930.37	50,559.42	30,743.13	24,707.82	607,806.49	71.5%	
	14.8%	30.6%	2.5%	1.5%	0.3%	5.1%	6.6%	21.0%	8.3%	5.1%	4.1%	100.0%		
Budget													\$	850,000

Fire Assignment Reimbursements Received:

Date	Source	Amount
9/17-1/7/14	State of CA	329,577.99
9/18-11/18/13	USFS	159,837.20

**MONTECITO FIRE PROTECTION DISTRICT
FIRE ASSIGNMENTS - BILLING
FY 2013-2014**

Fire Name, #	Invoice #	Period Covered	Date Billed/ Inv. Rec'd	Agency	Total Due	Date Rec'd	Amt. Rec'd.
West Fork Complex, CO-SJF-0285	2013-04	7/2-7/11/13	08/07/13	USFS	\$ 18,460.49	11/14/13	\$ 18,460.49
Chariot Fire, CA-MVU-014084		7/8-7/11/13	09/03/13	Cal-EMA	29,226.50	12/04/13	29,226.50
Falls Fire, CA-CNF-002512		8/6-8/8/13	09/09/13	Cal-EMA	23,401.17	12/03/13	23,401.17
Silver Fire, CA-RRU-079781		8/8-8/10/13	09/03/13	Cal-EMA	29,398.41	12/04/13	29,398.41
American Fire, CA-TNF-1562	2013-06	8/12-8/19/13	09/12/13	USFS	20,194.23		-
Shirley Fire, CA-SQF-3228		8/19-8/20/13	10/03/13	Cal-EMA	14,621.27	12/06/13	14,621.25
Shirley Complex, CA-SQF-3229		8/20-8/23/13	09/09/13	Cal-EMA	35,955.94	12/09/13	35,955.95
Hough Complex, CA-PNF-1324	2013-07 Rev.	8/19-8/28/13	10/03/13	USFS	37,607.18		-
Rim Fire, CA-STF-2857		8/23-9/3/13		Cal-EMA	156,698.60	01/07/14	156,698.60
Pfeiffer Fire, CA-LPF-3810	2013-08	12/16-12/22/13	01/28/13	USFS	23,511.23		-
					\$ 365,563.79		\$ 307,762.37

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

January 14, 2014
File #: 12611
Invoice #: 114818
Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: GENERAL MATTERS	265.50
Our File Number: 12611-00000	
RE: ORDINANCES	2,360.00
Our File Number: 12611-00022	
RE: STATION THREE	324.50 - FUND 3653
Our File Number: 12611-00059	
RE: BOARD MTGS	2,065.00
Our File Number: 12611-00061	
RE: MELLO ROOS - UPPER HYDE ROAD	1,032.50 - FUND 3654
Our File Number: 12611-00077	

Current Total Charges	6,047.50
	- 324.50
	- 1,032.50
	<u>4,690.50</u> FUND 3650

* * * * *

SUMMARY OF CURRENT CHARGES

Current Fees	6,047.50	
Total Current Fees & Costs	<u>6,047.50</u>	
Total Current Due		\$6,047.50

SUMMARY OF PAST DUE BALANCES

Total Past Due **\$0.00**

TOTAL CURRENT AND PAST DUE **\$6,047.50**

BALANCE IS DUE UPON RECEIPT.

THE FIRM'S HOURLY RATES ARE REVIEWED ANNUALLY AND
MAY CHANGE EFFECTIVE JANUARY 1ST UNLESS OTHERWISE AGREED.

gp 1/24/14

P.O. Box 4370
 Santa Barbara, CA 93140

Owner Statement



Montecito Fire Protection District (MFPD)

c/o Cochrane Property Management, Inc.
 PO Box 4370
 Santa Barbara, CA 93140



Properties

186 - Cochrane Prop. Mgmt. FBO MFPD -
 1255-1259 E. Valley Road
 Santa Barbara, CA 93108

Date	Payee / Payer	Type	Reference	Description	Income	Expense	Balance
				Beginning Cash Balance as of 02/01/2014			13,487.97
02/01/2014	David Ward	Receipt	0093736219	1259 - Rent Income - February 2014	1,226.00		14,713.97
02/02/2014	Larry Todd Edwards	ACH receipt	SST3-W3H7	1255 - Rent Income	1,636.00		16,349.97
02/03/2014	Thomas V. Homer	Receipt	1257	1257 - Rent Income - February 2014	1,210.00		17,559.97
02/16/2014	Montecito Water District	Payment	ACH	Water/Sewer - monthly water 01-1256-03: 12/27/13 - 1/27/14 - February 2014 - Montecito Water monthly bill		169.01	17,390.96
02/16/2014	Hydrex, Inc. (Santa Barbara)	Check	18674	Pest Control - 1/13/14 mo pest control		92.00	17,298.96
02/16/2014	Peyton/Scapes	Check	18675	Gardening/Landscaping - 1/31/14 mo gardening - February 2014		55.00	17,243.96
02/16/2014	Peyton/Scapes	Check	18675	Gardening/Landscaping - 1/31/14 mo gardening - February 2014		55.00	17,188.96
02/16/2014	Peyton/Scapes	Check	18675	Gardening/Landscaping - 1/31/14 mo gardening - February 2014		55.00	17,133.96
02/16/2014	Peyton/Scapes	Check	18675	Gardening/Landscaping - 1/31/14 - Trim & remove trees, palms & brush to dump - February 2014		200.00	16,933.96
02/16/2014	Peyton/Scapes	Check	18675	Gardening/Landscaping - 1/31/14 - Trim & remove trees, palms & brush to dump - February 2014		200.00	16,733.96
02/16/2014	Peyton/Scapes	Check	18675	Gardening/Landscaping - 1/31/14 - Trim & remove trees, palms & brush to dump - February 2014		200.00	16,533.96
02/16/2014	Rayne Water Conditioning	Check	18676	1257 - Water/Sewer - Monthly water softening 1/15/14 - February 2014		95.32	16,438.64
02/16/2014	Rayne Water Conditioning	Check	18676	1255 - Water/Sewer - Monthly water softening 1/15/14 - February 2014		152.10	16,286.54
02/16/2014	Rayne Water Conditioning	Check	18676	1259 - Water/Sewer - Monthly water softening 1/15/14 - February 2014		95.32	16,191.22
02/26/2014	Cochrane Property Management, Inc.	Check	18677	Administrative Fee - Monthly service fee - min \$5 - February 2014 - Monthly service fee - min \$5		5.00	16,186.22
02/26/2014	Cochrane Property Management, Inc.	Check	18677	Property Mgmt Fees - Property Mgmt Fees for 02/2014		244.32	15,941.90
02/28/2014	Montecito Fire Protection District (MFPD)	Check	18678	Owner Distribution - Owner payment for 03/2014		10,941.90	5,000.00

Date	Payee / Payer	Type	Reference	Description	Income	Expense	Balance
Ending Cash Balance							5,000.00
Total					4,072.00	12,559.97	

Property Cash Summary

Required Reserves							5,000.00
Prepaid Rent for Future Rent							0.00

Cash Flow

Cochrane Property Management, Inc.

Properties: 186 - Cochrane Prop. Mgmt. FBO MFPD - 1255-1259 E. Valley Road Santa Barbara, CA 93108

Owned By: Montecito Fire Protection District (MFPD)

Date Range: 02/01/2014 to 02/28/2014

Account Name	Selected Period	% of Selected Period	Fiscal Year To Date	% of Fiscal Year To Date
Operating Income & Expense				
Income				
Income				
Rent Income	4,072.00	100.00	8,144.00	100.00
Total Income	4,072.00	100.00	8,144.00	100.00
Total Operating Income	4,072.00	100.00	8,144.00	100.00
Expense				
Office Expenses				
Administrative Fee	5.00	0.12	10.00	0.12
Total Office Expenses	5.00	0.12	10.00	0.12
Repair & Maintenance				
Gardening/ Landscaping	765.00	18.79	930.00	11.42
Pest Control	92.00	2.26	92.00	1.13
Total Repair & Maintenance	857.00	21.05	1,022.00	12.55
Property Mgmt Fees	244.32	6.00	488.64	6.00
Utilities				
Water/Sewer	511.75	12.57	843.39	10.36
Trash/Recycling	0.00	0.00	177.68	2.18
Total Utilities	511.75	12.57	1,021.07	12.54
Total Operating Expense	1,618.07	39.74	2,541.71	31.21
NOI - Net Operating Income	2,453.93	60.26	5,602.29	68.79
Total Income	4,072.00	100.00	8,144.00	100.00
Total Expense	1,618.07	39.74	2,541.71	31.21
Net Income	2,453.93	60.26	5,602.29	68.79
Other Items				
Owner Distribution	-10,941.90		-10,941.90	
Net Other Items	-10,941.90		-10,941.90	
Cash Flow	-8,487.97		-5,339.61	
Beginning Cash	13,487.97		10,339.61	
Beginning Cash + Cash Flow	5,000.00		5,000.00	
Actual Ending Cash	5,000.00		5,000.00	

Balance Sheet

Properties: 186 - Cochrane Prop. Mgmt. FBO MFPD - 1255-1259 E. Valley Road Santa Barbara, CA 93108

As of: 02/28/2014

Account Name	Balance
ASSETS	
Cash	
Cash in Bank	5,000.00
Total Cash	5,000.00
TOTAL ASSETS	5,000.00
LIABILITIES & CAPITAL	
Liabilities	
Security Deposit/Liability	
Security Deposits On Hand	3,040.00
Total Security Deposit/Liability	3,040.00
Total Liabilities	3,040.00
Capital	
Owner Distribution	-72,315.82
Calculated Retained Earnings	5,602.29
Calculated Prior Years Retained Earnings	68,673.53
Total Capital	1,960.00
TOTAL LIABILITIES & CAPITAL	5,000.00

Agenda

Item #3

MONTECITO FIRE PROTECTION DISTRICT
PARS GASB 45 Program

Monthly Account Report for the Period
12/1/2013 to 12/31/2013

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

Account Summary

Source	Beginning Balance as of 12/1/2013	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 12/31/2013
Employer Contribution	\$2,898,097.47	\$0.00	\$27,341.79	\$663.86	\$0.00	\$0.00	\$2,924,775.40
Totals	\$2,898,097.47	\$0.00	\$27,341.79	\$663.86	\$0.00	\$0.00	\$2,924,775.40

Investment Selection

Moderate HighMark PLUS

Investment Objective

The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Inception Date
			3-Years	5-Years	10-Years	
0.94%	4.51%	13.76%	8.26%	N/A	N/A	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.

Inception Date: Plans inception date

Agenda

Item #4

Proposed Resolution still being processed.

This will be provided prior to Finance Committee meeting once reviewed by legal.