

MONTECITO FIRE PROTECTION DISTRICT
AGENDA FOR THE REGULAR MEETING
OF THE BOARD OF DIRECTORS

Westmont College Kerrwood Hall, Hieronymus Lounge
955 La Paz Road
Santa Barbara, California

January 22, 2018 at 2:00 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 allotted for this discussion.)
2. TIME CERTAIN: 2:00 Receive presentation from Craig Fechter of Fechter & Company regarding Annual Financial Report for Fiscal Year Ended June 30, 2017. (Strategic Plan Goal 9.1)
3. Consider acceptance of Fechter & Company's Annual Financial Report for the Fiscal Year Ended June 30, 2017.
4. Election of Board Officers (President, Vice President, Secretary) for 2018.
5. Appointment of Board Labor Negotiators for 2018.
6. Appointment of Board Real Property Negotiators for 2018.
7. Appointment of Committee members.
 - a. Finance Committee.
 - b. Strategic Planning Committee.
 - c. Personnel Committee.
8. Adopt Resolution 2018-01 determining time and place of Regular Board meetings.
9. Adopt Resolution 2018-02 regarding inventory of District lands and air space.
10. Adopt Resolution 2018-03 increasing Director's Compensation.
11. Consider approval of Resolution 2018-04, declaring that Governing Body Members and Volunteers shall be deemed to be employees of the District for the purpose of providing Workers' Compensation coverage for said certain individuals while providing their services.

12. Consider approval of Resolution 2018-05, Designation of Applicant's Agent Resolution for non-state Agencies.
13. Review by District Counsel on Proposition 4 Override Election process.
 - a. Approve Resolution 2018-06 pursuant to section 12001 of the elections code ordering, calling, providing for and giving notice of a special election to be held in the Montecito Fire Protection District on July 24, 2018 for the purpose of submitting to the voters of said district a proposition pursuant to Article XIII B of the constitution of the State of California to retain the District's increased limits of appropriations.
 - b. Approve Resolution 2018-07 declaring that the special election to be held in the District on July 24, 2018 shall be conducted by all mailed ballots pursuant to section 4108 of the elections code.
 - c. Approve Resolution 2018-08 requesting the Board of Supervisors of the County of Santa Barbara to authorize the elections official of the County Clerk-Recorder-Assessor's office of said County to render specified services to the District relating to the conduct of a special election of said District to be held on July 24, 2018, pursuant to Section 10002 of the elections code.
14. Consider approval of Resolution 2018-09, establishing Appropriation Limits under Article XIII B of the State Constitution of the State of California for FY 2016-17.
15. Approve Resolution 2018-10 ratifying the Fire Chief's acceptance of donations during the recent declared emergencies in the jurisdiction of the Montecito Fire Protection District.
16. Report from the Finance Committee. (Strategic Plan Goal 9.1)
 - a. Consider recommendation to approve October, November and December 2017 financial statements.
17. Thomas Fire and Flood/Mudslide event update: Chief Hickman.
18. Approval of Minutes of the November 27, 2017 Regular Meeting.
19. Fire Chief's report.
20. Board of Director's report.
21. Suggestions from Directors for items other than regular agenda items to be included for the February 26, 2018 Regular Board meeting.
22. CLOSED SESSION.

CONFERENCE WITH LABOR NEGOTIATORS

(Government Code Section 54957.6)

District Negotiators: Director Powell and Director Venable.

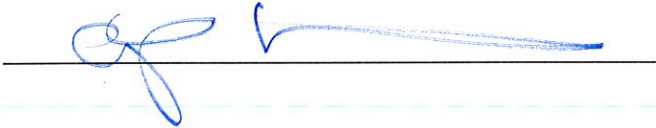
Unrepresented Employee: Fire Chief

23. That the Board approve and authorize the President to execute a First Amendment to the Fire Chief Employment Agreement.

Adjournment

This agenda posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 19, 2018.

MONTECITO FIRE PROTECTION DISTRICT



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 in the Montecito Fire Protection District's office located at 595 San Ysidro Road during normal business hours.

Agenda Item #2



STAFF REPORT

Prepared for: Montecito Fire Protection District Board of Directors
Prepared by: Chief Hickman
Date: January 22, 2018
Topic: Audited Annual Financial Report for June 30, 2017

Summary

The following report provides a brief overview of the District's audited financial statements.

Discussion

The District has been working with independent audit firm, Fechter & Company ("Fechter"), and Craig Fechter has served as the partner on the audit. Mr. Fechter will provide a thorough review of the financials via phone conference at the Board meeting.

Management Report

This report consists of required communications for the Board of Directors. If deemed necessary, Fechter would also include comments on internal control weaknesses and suggestions for improvements, but there were no findings to that effect during this audit.

Independent Auditor's Report (Pg. 1)

In this report, Fechter communicates Management's responsibility for the financial statements, and communicates the Auditor's responsibility and the audit process. In the last paragraph, Fechter renders an unqualified opinion for the financial statements.

Management's Discussion and Analysis (Pg. 3-9)

The Management's Discussion and Analysis ("MD&A") section of the report is produced internally by Chief Hickman and Araceli Nahas. Fechter reviews the MD&A for accuracy, but the information is not part of the audit testing.

Balance Sheet (Pg. 10-11) and Statement of Activities (Pg. 12-13)

The starting figures for the financial statements are derived from the District's FIN accounting system and entries are posted to the "Adjustments" column to ensure that the final reporting numbers follow Generally Accepted Accounting Principles ("GAAP")

and statements issued by the Governmental Accounting Standards Board (“GASB”).
Fechter and Araceli review all adjustments prior to posting.

Notes to the Financial Statements (Pg. 14-32)

The notes are required to accompany the financial statements and provide details on significant financial transactions and adjustments.

Conclusion

The Board has the option to:

- a. Accept and file the Annual Financial Report for June 30, 2017.
- b. Amend, modify or reject above option.

**MONTECITO
FIRE PROTECTION DISTRICT
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2017**

MONTECITO FIRE PROTECTION DISTRICT

Management Report
For the Year Ended June 30, 2017

Table of Contents

	<u>Page</u>
Introduction.....	1
Required Communications.....	2-5

Craig R. Fechter, CPA, MST

Board of Directors of the
Montecito Fire Protection District
Santa Barbara, California

In planning and performing our audit of the financial statements of the Montecito Fire Protection District for the year ended June 30, 2017, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We thank the District's staff for its cooperation on this audit.

Fechter & Company,
Certified Public Accountants



Sacramento, California
January 15, 2018

MONTECITO FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2016

The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 18, 2017, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Internal Control Related Matters

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a perfect segregation of duties frauds can be perpetuated and concealed. The District can perform some specific control procedures to help reduce the risk of fraud, however. Some of the controls would include:

- Having someone independent of the bank reconciliation function review the bank statements on a monthly basis.
- Examining financial statements on a monthly basis at the management and department levels.
- Examining a budget to actual report on a frequent basis.

MONTECITO FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2016

- Comparing the financial statements on a detailed level to the prior year on a frequent basis.
- Having someone independent of the payroll process review payroll on a bi-weekly basis, checking for accuracy of pay rates, paid time off recorded, etc.
- Verifying that a second person is approving all disbursement activity and that an individual independent of the accounting function is signing checks and asking questions about invoices presented for payment.
- Frequently displaying “professional skepticism” when considering staff responses on District finances.

California Government Code Section 12422.5 requires the State Controller’s office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller’s Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller’s office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

Control environment is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the “tone at the top” regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District’s *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District’s applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the District’s finances on a go-forward basis.

The District’s risk assessment process is an extremely important activity the board and management should undertake. Every organization, public or private, faces business risks on a day to day basis. Identifying those risks and then acting on them in a timely manner may prevent future problems from becoming completely unmanageable.

MONTECITO FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2016

Management should consistently attempt to identify risks that exist and then present those risks to the board for action. It is impossible for us to identify every potential risk that exists but either way; it is a responsibility of management and the board to proactively identify risks that could adversely affect the District's operations.

Control Activities are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

Information and Communication are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions. It also is in reference to the District's internal processes of gathering and summarizing that information.

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top". Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact the District auditor, their attorney, or the county auditor-controller should anyone feel there is a chance of fraud or abuse.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- Actuarial study to estimate the annual required contribution of pension plan
- Actuarial study to estimate annual required contribution for post-employment benefits
- Actuarial study to determine the net pension liability

MONTECITO FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2016

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Posting of all GASB 34 entries on behalf of the District
- Posting of all GASB 68 entries on behalf of the District

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

**MONTECITO FIRE
PROTECTION DISTRICT**

**ANNUAL FINANCIAL REPORT
WITH
INDEPENDENT AUDITOR'S REPORT
THEREON
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

MONTECITO FIRE PROTECTION DISTRICT

Annual Financial Report
For the Fiscal Year Ended June 30, 2017

Table of Contents

Independent Auditor’s Report.....	1-2
Management’s Discussion and Analysis (Unaudited)	3-9
Basic Financial Statements:	
Statement of Net Position and Governmental Funds Balance Sheet.....	10-11
Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balances.....	12-13
Notes to the Financial Statements.....	14-32
Required Supplementary Information (Unaudited):	
Budgetary Comparison Schedule – General Fund (Unaudited).....	33
Notes to the Budgetary Comparison Schedules	34
Other Post-Employment Benefits (OPEB) Plan – Schedule of Funding Progress.....	35
Required Supplementary Information - Pensions	36

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of the Montecito Fire Protection District
Santa Barbara, California

We have audited the accompanying financial statements of the governmental activities of each major fund of the Montecito Fire Protection District (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Montecito Fire Protection District as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors
of the Montecito Fire Protection District
Santa Barbara, California

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion & Analysis, post-employment benefits, budgetary comparison, and pension information on pages 3-9 and 33-36, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company,
Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs". The signature is written in dark ink and is positioned above the printed name and address of the firm.

Sacramento, California
January 15, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

MONTECITO FIRE PROTECTION DISTRICTManagement's Discussion and Analysis (Unaudited)
June 30, 2017

The purpose of the Management's Discussion and Analysis (MD&A) is to provide an overview of the District's financial condition and to highlight important changes and activities with fiscal implications that occurred during the year ended June 30, 2017. Please read it in conjunction with the District's basic financial statements and required supplementary information, which follow this section.

Discussion of Basic Financial Statements

This discussion and analysis provides an introduction and a brief discussion of the District's basic financial statements, including the relationship of the statements to each other and the significant differences in the information they provide. Special purpose governments engaged in a single government program can combine the fund financial statements and the government-wide statements using a columnar format. This format reconciles individual line items of fund financial data to government-wide data in a separate column on the face of the financial statements rather than at the bottom of the statements or in an accompanying schedule.

The District's financial statements include three components:

1. Statement of Net Position and Governmental Funds Balance Sheet
2. Statement of Activities and Governmental Revenues, Expenditures, and Changes in Fund Balances
3. Notes to the Basic Financial Statements

The Statement of Net Position and Governmental Funds Balance Sheet provide the basis for evaluating the District's capital structure, liquidity, and financial flexibility. The Statement of Activities and Governmental Revenues, Expenditures, and Changes in Fund Balances presents information that shows how the District's fund balances and net position changed during the year. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

The Notes to the Basic Financial Statements provide a description of the accounting policies used to prepare the financial statements and present material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements. In addition to the basic financial statements, this report also presents other required supplementary information.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2017

Government-Wide Financial Analysis

In accordance with Governmental Accounting Standards Board Statement No. 34 (GASB 34), the following is an analysis of the District's net position and changes in net position.

Table 1 – Montecito Fire Protection District Net Position

	<u>2017</u>	<u>2016</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Assets:				
Current and other assets	\$ 24,097,702	\$ 20,057,563	\$ 4,040,139	20.1%
Capital assets	9,859,472	9,878,694	(19,222)	-0.2%
Total assets	<u>\$ 33,957,174</u>	<u>\$ 29,936,257</u>	<u>\$ 4,020,917</u>	13.4%
Liabilities:				
Current and other liabilities	\$ 1,489,238	\$ 2,193,839	\$ 704,601	32.1%
Long-term liabilities	19,825,375	12,961,244	(6,864,131)	-53.0%
Total liabilities	<u>21,314,613</u>	<u>15,155,083</u>	<u>(6,159,530)</u>	-40.6%
Net Position:				
Invested in capital assets	9,859,472	9,878,694	(19,222)	-0.1%
Unrestricted	2,783,089	4,902,480	(2,119,391)	-43.2%
Total net position	<u>\$ 12,642,561</u>	<u>\$ 14,781,174</u>	<u>\$ (2,138,613)</u>	-14.5%

Total assets increased \$4,020,917, or 13.4%, when compared to the prior year. The change in current and other assets is primarily a result of an increase in cash and investments of \$1,470,000 and an increase to the deferred outflows of resources of \$2,759,000, along with decreases in the OPEB asset of \$158,400 and accounts receivable of \$44,000.

Total liabilities increased by \$6,159,530, or 40.6%. The change in liabilities is primarily a result of an increase to the net pension liability of over \$6.9 million, based on CalPERS' actuarial reports. Additionally, the pension obligation bond is nearing final payment in 2018, and the current and long-term portions of the bond decreased a total of \$435,000 from the prior year. Accounts payable and salaries and benefits payable decreased by a total of \$450,000.

Net position over time is a useful indicator of a government's financial position. For Montecito Fire Protection District, assets exceed liabilities by \$12,642,561 at the close of the current fiscal year. The decrease of \$2,138,613, when compared to the prior year, is the amount by which fund expenditures exceed revenues in the current fiscal year (See Table 2 on page 5).

Unrestricted net position in the amount of \$2,783,089 is available to meet the District's ongoing obligations to citizens and creditors. Unrestricted net position decreased \$2,119,391 or 43.2%, when compared to the prior year.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2017

Table 2 – Montecito Fire Protection District Change in Net Position

	<u>2017</u>	<u>2016</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Revenues:				
Property taxes	\$ 16,476,489	\$ 15,516,984	\$ 959,505	6.2%
Investment income	45,860	89,172	(43,312)	-48.6%
Rental income	52,260	52,260	-	-0.0%
Intergovernmental	1,958,344	1,824,564	133,780	7.3%
Miscellaneous	106,926	39,955	66,971	167.6%
Total revenues	<u>18,639,879</u>	<u>17,522,935</u>	<u>1,116,944</u>	6.4%
Expenses:				
Salaries and benefits	18,607,579	7,686,950	(10,920,629)	-142.1%
Services and supplies	1,721,582	1,535,261	(186,321)	-12.1%
Contribution to other agencies	-	25,000	25,000	100.0%
Other expenditures/interest	7,427	47,993	40,566	-84.5%
Depreciation	441,904	451,852	9,948	2.2%
Total expenses	<u>20,778,492</u>	<u>9,747,056</u>	<u>(11,031,436)</u>	-113.2%
Change in net position	(2,138,613)	7,775,879	(9,914,492)	-127.5%
Net Position – Beginning	<u>14,781,174</u>	<u>7,005,295</u>	<u>7,775,879</u>	111.0%
Net Position – Ending	<u>\$ 12,642,561</u>	<u>\$ 14,781,174</u>	<u>\$ (2,138,613)</u>	-14.5%

The District's total revenues increased by \$1,116,944, or 6.4%, in the current fiscal year. The total increase is primarily attributed to the following factors:

- Property tax revenue increased by \$959,505, or 6.2%, primarily due to property value appreciation and increased construction within the District.
- Intergovernmental revenue increased by \$133,780, or 7.3%, due to more reimbursable fire activity than in the prior year.
- The increase in miscellaneous revenue is primarily due to the receipt of an anonymous donation.
- The decrease in investment income is primarily due to fair value adjustments that are recorded by the County of Santa Barbara.

The District's total expenses increased by \$11,031,436, or 113.2%, in the current fiscal year. The total increase is due to a one-time payment of \$1,200,000 to set aside for the unfunded pension liability, and an overall change in the net pension liability from the prior year.

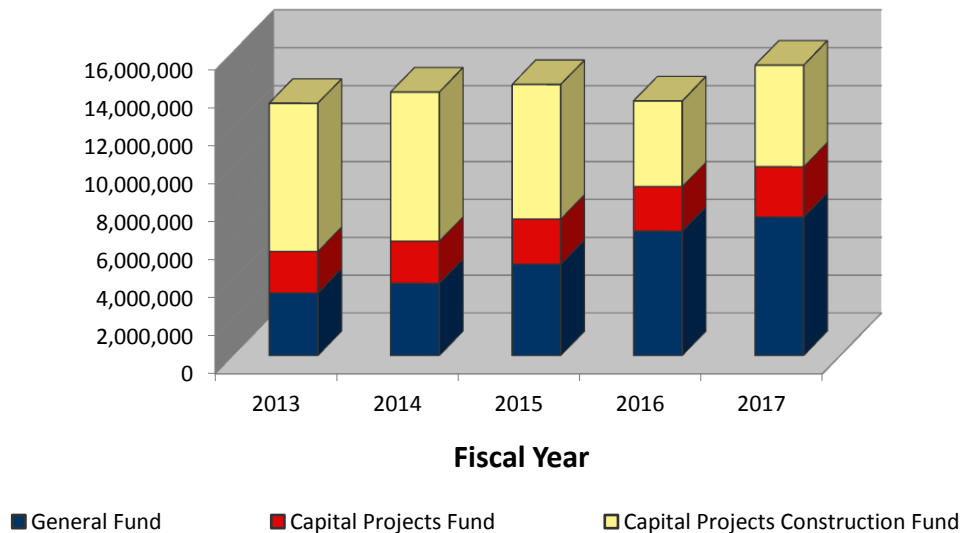
MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2017

Analysis of Fund Balances of Individual Funds

The chart below displays the fiscal year end (2013 to 2017) fund balances for the District's General Fund, Capital Projects Fund, and Capital Projects Construction Fund.

Fund Balances – 5 Year Trend



Total fund balance has increased steadily from fiscal year 2013 to 2017, with the exception of a slight General Fund decrease in 2016. The General Fund balance includes \$5,673,000 in Board-approved reserves. The Pension Obligation Fund (not included above) was established in the fiscal year ended 2012. The fund accounts for the accumulation of resources that are committed for the payment of principal and interest on the District's pension obligation bonds. The fund balance was \$208 and \$198 at June 30, 2017 and June 30, 2016, respectively.

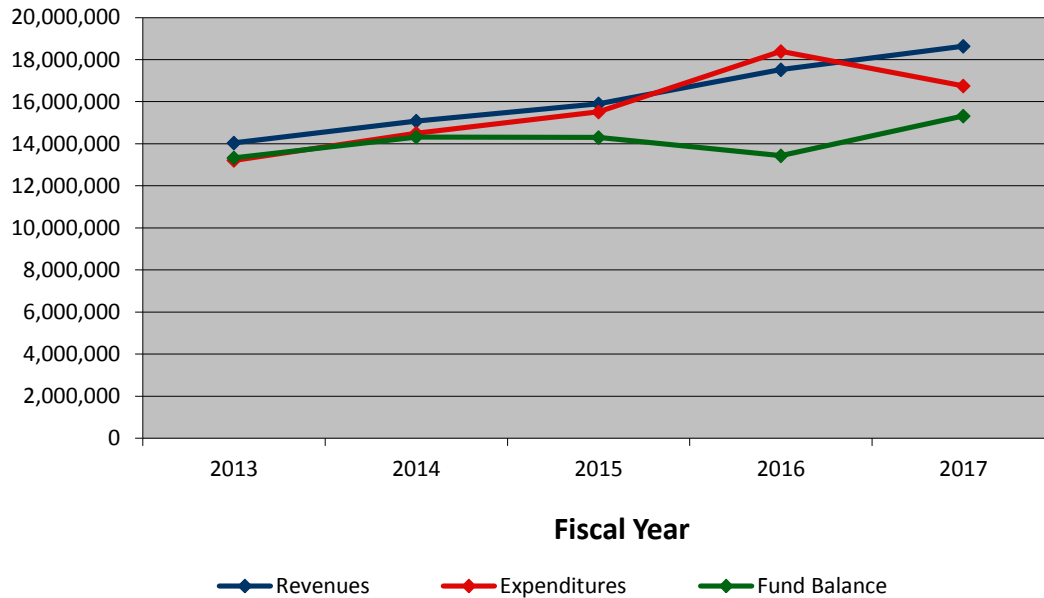
Analysis of Revenues, Expenditures, and Fund Balance for Combined Governmental Funds

The following chart displays the District's revenues, expenditures, and ending "Memorandum Only" fund balance totals for the same five-year period. Since fiscal year ended 2013 through 2017, revenue has exceeded expenditures and fund balance has steadily increased, except in fiscal year 2016. The slight decrease in fund balance in the Capital Projects Construction Fund in 2016 is due to a transfer to the General Fund of over \$2.4 million. The funds were used to make an additional contribution to the District's PARS OPEB Trust. Approximately \$800,000 was transferred from the General Fund to the Capital Projects Construction Fund in 2017.

Over the last five years, revenue has steadily increased from \$13.2 million in 2013 to \$18.6 million in 2017. Total combined expenditures have increased each fiscal year, with a peak in 2016 when the District made contributions of over \$3.2 million to the PARS OPEB Trust account.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2017

Revenues, Expenditures & Fund Balance - 5 Year Trend

Analysis of Significant Variations Between Original and Final Budget and Actual Results for the General Fund

The Board of Directors adopted the District's 2016-17 fiscal year operating budget in September of 2016 on a modified accrual basis. As adopted for the General Fund, budgeted revenues totaled \$16,955,330, while projected expenditures totaled \$15,377,815. Operating transfers to the Capital Projects Fund and Pension Obligation Fund totaled \$1,642,000.

The District formally amended its originally adopted budget in June of 2017. As amended for the General Fund, revised budgeted revenues increased by \$1,200,000 to \$18,155,330 while projected expenditures increased by \$1,200,000 to \$16,577,815, and operating transfers remained unchanged. The revised budget had no net effect on fund balance due to the increase in budgeted revenues matching the increase in budgeted expenditures.

Actual revenues for the year were \$455,990 higher and actual expenditures were \$346,829 lower than the final amended budget on a modified accrual basis. Refer to the required supplementary information on page 33 for the Budget Comparison Schedule.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2017

Capital Assets and Debt Administration**Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2017, amounted to \$9,859,472 (net of accumulated depreciation). This investment in capital assets includes land, a land easement, construction in progress, structures, improvements, and equipment.

Capital assets for the governmental activities are presented below to illustrate changes from the prior year:

Table 3 – Montecito Fire Protection District Capital Assets

	<u>2017</u>	<u>2016</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Land	\$ 2,577,530	\$ 2,577,530	\$ -	-
Land easement	122,308	122,308	-	-
Construction in progress	522,265	514,324	7,941	1.54%
Structures & improvements	7,456,991	7,456,991	-	-
Equipment	<u>4,667,280</u>	<u>4,425,359</u>	<u>241,921</u>	5.46%
Total cost	15,346,374	15,096,512	249,862	1.66%
Less: accumulated depreciation	<u>(5,486,902)</u>	<u>(5,217,818)</u>	<u>(269,084)</u>	9.48%
Total capital assets, net	<u>\$ 9,859,472</u>	<u>\$ 9,878,694</u>	<u>\$ (19,222)</u>	-0.19%

Significant capital asset activity during fiscal year 2016-17 includes the following:

- The District replaced the Dispatch radio system and Dispatch Center furniture during the fiscal year, totaling \$175,000.
- The District replaced the Audio/Video System in the Department Operation Center, totaling \$51,000.
- The District placed in service operational equipment, including auto extrication tools, air compressor system and a cardiac monitor, totaling approximately \$159,000.
- The District replaced six fire hydrants totaling \$18,000.
- The District recognized \$441,904 in depreciation expense.

MONTECITO FIRE PROTECTION DISTRICT

Management's Discussion and Analysis (Unaudited)
June 30, 2017

Long-Term Debt

In May of 2011, the District authorized the issuance and sale of Taxable Pension Obligation Bonds (POB) with a principal amount of \$3,520,000. Proceeds of the sale were used to extinguish an existing "side fund" pension obligation with California Public Employees Retirement System (CalPERS). The bonds were issued at a 4.52% interest rate on the basis of a 360-day year over a seven-year period terminating on May 26, 2018. The District made bond principal payments totaling \$435,000 and interest payments totaling \$17,402 during the year ended June 30, 2017. The total outstanding debt at June 30, 2017 was \$145,008.

The deferred bond issuance charges are being amortized over the life of the debt. There were no charges recorded in the prior year.

Contacting the District Management

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the District's finances and to show the District's accountability for the revenue received. If you have any questions regarding this report or need additional financial information, please contact the District at 595 San Ysidro Road, Santa Barbara, California 93108.

BASIC FINANCIAL STATEMENTS

MONTECITO FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
JUNE 30, 2017

	General Fund	Pension Obligation Fund	Capital Project Fund	Capital Project Construction Fund
Assets:				
Cash and investments	\$ 7,056,530	\$ 208	\$ 2,653,228	\$ 5,349,353
Accounts receivable	304,241	-	-	-
Interest receivable	19,741	-	5,104	9,810
OPEB asset	-	-	-	-
Deferred bond issuance charge, net	-	-	-	-
Land	-	-	-	-
Construction in progress	-	-	-	-
Land easement	-	-	-	-
Other capital assets, net	-	-	-	-
Total Assets	<u>\$ 7,380,512</u>	<u>\$ 208</u>	<u>\$ 2,658,332</u>	<u>\$ 5,359,163</u>

**DEFERRED OUTFLOWS OF
RESOURCES (NOTE 11)**

Liabilities:

Accounts payable	\$ 64,696	\$ -	\$ -	\$ 818
Salaries and benefits payable	12,626	-	-	-
Accrued interest - current portion	-	-	-	-
Pension obligation bonds - current	-	-	-	-
Long-term liabilities:				
Net Pension liability				
Compensated absences	-	-	-	-
Pension obligation bonds	-	-	-	-
Total Liabilities	<u>\$ 77,322</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 818</u>

Fund Balances/Net Position:

Fund Balances:

Nonspendable	-	-	-	-
Committed	-	-	-	-
Assigned	5,673,000	-	-	-
Unassigned	1,630,190	208	2,658,332	5,358,345
Total Fund Balances	<u>7,303,190</u>	<u>208</u>	<u>2,658,332</u>	<u>5,358,345</u>
Total Liabilities, Fund Balances	<u>\$ 7,380,512</u>	<u>\$ 208</u>	<u>\$ 2,658,332</u>	<u>\$ 5,359,163</u>

DEFERRED INFLOWS OF RESOURCES (NOTE 11)

Net Position:

Invested in capital assets
Unrestricted
Total Net Position

MONTECITO FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET (continued)
JUNE 30, 2017

Total Memorandum Only	Adjustments	Statement of Net Position	
			Assets:
\$ 15,059,319	\$ -	\$ 15,059,319	Cash and investments
304,241	-	304,241	Accounts receivable
34,655	-	34,655	Interest receivable
-	3,838,694	3,838,694	OPEB asset
-	47,145	47,145	Deferred bond issuance charge, net
-	2,577,530	2,577,530	Land
-	522,265	522,265	Construction in progress
-	122,308	122,308	Land easement
-	6,637,369	6,637,369	Other capital assets, net
<u>\$ 15,398,215</u>	<u>\$ 13,745,311</u>	<u>\$ 29,143,526</u>	Total Assets
			DEFERRED OUTFLOWS OF RESOURCES (NOTE 11)
-	\$ 4,813,648	\$ 4,813,648	
			Liabilities:
\$ 65,514	\$ -	\$ 65,514	Accounts payable
12,626	-	12,626	Salaries and benefits payable
-	2,053	2,053	Accrued interest - current portion
-	145,008	145,008	Pension obligation bonds - current
			Long-term liabilities:
-	18,462,053	18,462,053	Net Pension liability
-	1,363,322	1,363,322	Compensated absences
-	-	-	Pension obligation bonds
<u>\$ 78,140</u>	<u>\$ 19,972,436</u>	<u>\$ 20,050,576</u>	Total Liabilities
			Fund Balances/Net Position:
			Fund Balances:
-	-	-	Nonspendable
-	-	-	Committed
5,673,000	(5,673,000)	-	Assigned
9,647,075	(9,647,075)	-	Unassigned
<u>15,320,075</u>	<u>(15,320,075)</u>	<u>-</u>	Total Fund Balances
<u>\$ 15,398,215</u>			Total Liabilities, Fund Balances
	<u>1,264,037</u>	<u>1,264,037</u>	DEFERRED INFLOWS OF RESOURCES
			Net Position:
	9,859,472	9,859,472	Invested in capital assets
	2,783,089	2,783,089	Unrestricted
	<u>\$ 12,642,561</u>	<u>\$ 12,642,561</u>	Total Net Position

MONTECITO FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

	<u>General Fund</u>	<u>Pension Obligation Fund</u>	<u>Capital Project Fund</u>	<u>Capital Projects Construction Fund</u>
Revenues:				
Property taxes	\$ 16,476,489	\$ -	\$ -	\$ -
Investment income	17,301	10	9,809	18,741
Rental income	52,260	-	-	-
Intergovernmental	1,958,344	-	-	-
Miscellaneous	106,926	-	-	-
Total Revenues	<u>18,611,320</u>	<u>10</u>	<u>9,809</u>	<u>18,741</u>
Expenditures:				
Salaries and benefits	14,154,354	-	-	-
Services and supplies	1,718,622	2,960	-	-
Debt service:				
Principal	-	435,000	-	-
Interest	-	17,402	-	-
Bond issuance cost amortization	-	-	-	-
Depreciation	-	-	-	-
Capital outlay	358,010	-	56,732	7,941
Total Expenditures/Expenses	<u>16,230,986</u>	<u>455,362</u>	<u>56,732</u>	<u>7,941</u>
Excess (deficiency) of revenues over (under) expenditures	2,380,334	(455,352)	(46,923)	10,800
Other Financing Sources (Uses):				
Transfers in	-	455,362	352,000	834,000
Transfers out	(1,641,362)	-	-	-
Total other financing sources (uses)	<u>(1,641,362)</u>	<u>455,362</u>	<u>352,000</u>	<u>834,000</u>
Net change in fund balances	738,972	10	305,077	844,800
Change in net position				
Fund Balances/Net Position - Beginning	<u>6,564,218</u>	<u>198</u>	<u>2,353,255</u>	<u>4,513,545</u>
Fund Balances/Net Position - Ending	<u>\$ 7,303,190</u>	<u>\$ 208</u>	<u>\$2,658,332</u>	<u>\$ 5,358,345</u>

MONTECITO FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (continued)
FOR THE YEAR ENDED JUNE 30, 2017

<u>Total Memorandum Only</u>	<u>Adjustments</u>	<u>Statement of Activities</u>	
			Revenues:
\$ 16,476,489	\$ -	\$16,476,489	Property taxes
45,861	-	45,860	Investment income
52,260	-	52,260	Rental income
1,958,344	-	1,958,344	Intergovernmental
106,926	-	106,926	Miscellaneous
<u>18,639,880</u>	<u>-</u>	<u>18,639,879</u>	Total Revenues
			Expenditures:
14,154,354	4,453,225	18,607,579	Salaries and benefits
1,721,582	-	1,721,582	Services and supplies
			Debt service:
435,000	(435,000)	-	Principal
17,402	(9,975)	7,427	Interest
-	-	-	Bond issuance cost amortization
-	441,904	441,904	Depreciation
422,683	(422,683)	-	Capital outlay
<u>16,751,021</u>	<u>4,027,471</u>	<u>20,778,492</u>	Total Expenditures/Expenses
			Excess (deficiency) of revenues
1,888,859	(4,027,471)	(2,138,613)	over (under) expenditures
			Other Financing Sources (Uses):
1,641,362	(1,641,362)	-	Transfers in
(1,641,362)	1,641,362	-	Transfers out
<u>-</u>	<u>-</u>	<u>-</u>	Total other financing sources (uses)
1,888,859	(1,888,859)	-	Net change in fund balances
	<u>(2,138,613)</u>	<u>(2,138,613)</u>	Change in net position
<u>13,431,216</u>	<u>1,349,958</u>	<u>14,781,174</u>	Fund Balances/Net Position - Beginning
<u>\$ 15,320,075</u>	<u>\$ (788,655)</u>	<u>\$12,642,561</u>	Fund Balances/Net Position - Ending

NOTES TO THE BASIC FINANCIAL STATEMENTS

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Reporting Entity**

The Montecito Fire Protection District (the District) is an independent division of local government, authorized by California Health and Safety Code Sections 13800-13970. The District is governed by a five member Board of Directors elected to serve four year terms. These financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. There are no component units included in this report that meet the criteria of a blended or discretely presented component unit as set forth by the Governmental Accounting Standards Board (GASB), which is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Government-Wide – Basis of Presentation, Measurement Focus, and Basis of Accounting

GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (GASB 34), was issued to improve governmental financial reporting for citizens, district representatives, and creditors involved in the lending process. GASB 34 requires that a government entity present in its basic external financial statements both government-wide financial statements and fund financial statements, excluding fiduciary funds. Governments engaged in a single government program may combine their fund financial statement with their government-wide statements by using a columnar format that reconciles individual line items of fund financial data to government-wide data in a separate column.

GAAP requires that the government-wide financial statements be reported using the economic resources measurement focus and the accrual basis of accounting. In comparison, governmental funds employ the current financial resources measurement focus and the modified accrual basis of accounting. The economic resources measurement focus aims to report all inflows, outflows, and balances affecting or reflecting an entity's net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when incurred for activities related to exchange and exchange-like activities. In addition, long-lived assets (such as buildings and equipment) are capitalized and depreciated over their estimated economic lives.

Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The District uses the governmental fund category.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting - continued

Governmental Funds are used to account for the District's general government activities. Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal year. Other receipts and taxes are determined to be both measurable and available when cash is received by the District and are recognized as revenue at that time.

Secured property taxes are levied in September of each year based upon the assessed valuation as of the previous January 1 (lien date). They are payable in two equal installments due on November 1 and February 1, and are considered delinquent with penalties after December 10 and April 10, respectively.

Unsecured property taxes are due on the January 1 lien date and become delinquent with penalties after August 31. All property taxes are billed and collected by the County of Santa Barbara (the County) and remitted to the District.

The District maintains the following governmental fund types:

The **General Fund** is the District's operating fund. It accounts for all the financial resources and the legally authorized activities of the District except those required to be accounted for in another fund.

The **Pension Obligation Fund** accounts for the accumulation of resources that are committed for the payment of principal and interest on the District's pension obligation bonds (Note 5).

The **Capital Projects Fund** accounts for the acquisition of capital assets not being financed by the General Fund.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Funds – Basis of Presentation, Measurement Focus, and Basis of Accounting - continued

The *Capital Projects Construction Fund* accounts for the construction of major capital projects not being financed by the General Fund, such as the acquisition of land for the development of a new fire station.

Investments

The District maintains substantially all its cash in the Santa Barbara County Treasurer's cash management investment pool (the pool).

State statutes and the County's investment policy authorize the County Treasurer to invest in U.S. Treasury and U.S. Government agency securities; state and/or local agency bonds, notes, warrants, or certificates of indebtedness; bankers' acceptances; commercial paper; corporate bonds and notes; negotiable certificates of deposit; repurchase agreements; reverse repurchase agreements; securities lending; bank deposits; money market mutual funds; State of California Local Agency Investment Fund (LAIF); and the investment pools managed by a Joint Powers Authority. Interest earned on pooled investments is apportioned quarterly into participating funds based upon each fund's average daily deposit balance. Any investment gains or losses are proportionately shared by all funds in the pool.

Investments held by the County Treasurer are stated at fair value. The fair value of pooled investments is determined quarterly and is based on current market prices received from the securities custodian. The fair value of participants' position in the pool is the same as the value of the pool shares. The method used to determine the value of participants' equity withdrawn is based on the book value of the participants' percentage participation at the date of such withdrawal.

The pool's disclosures related to cash and investments, including those disclosures regarding custodial credit risk, are included in the County's Comprehensive Annual Financial Report. A copy may be obtained online from the Auditor-Controller section of the County's website.

Receivables

Receivables are recorded in the District's Statement of Net Position and Governmental Funds Balance Sheet net of any allowance for uncollectible. All receivables are deemed to be collectible at June 30, 2017, and, as such, the District has no allowance for uncollectible accounts for these receivables.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**Capital Assets**

Capital assets are recorded in the District's Statement of Net Position and Governmental Funds Balance Sheet in the Statement of Net Position column at cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. The costs of normal maintenance that do not add to the value of the asset or materially extend assets' lives are expensed as incurred. The District's capitalization threshold is \$5,000. Capital assets are depreciated at cost using the straight-line method over the following estimated useful lives:

- | | |
|--|----------|
| • Small equipment, medium equipment, and computers | 5 years |
| • Vehicles, trucks, and large equipment | 10 years |
| • Fire trucks, buildings, and land improvements | 20 years |
| • Buildings | 50 years |

Compensated Absences

The District's policy permits employees to accumulate earned but unused holiday and vacation leave benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. All vacation pay and holiday pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements prior to year-end and paid by the District subsequent to year-end.

Deferred Compensation Plan

The District offers a deferred compensation plan to its employees. The District has adopted provisions of GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* (GASB 32), which establishes financial accounting and reporting standards based on current amendments to the provisions of Internal Revenue Code (IRC) Section 457. Under IRC 457, plan assets are not owned by the governmental entity, and as a result, governmental entities are required to remove plan assets and plan liabilities from their financial statements.

The District has no administrative involvement, does not perform the investing function, and has no fiduciary accountability for the plan. Thus, in accordance with GASB 32, the plan assets and any related liability to plan participants have been excluded from the District's financial statements.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**Other Post Employment Benefits**

GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45), addresses how governmental entities should account for and report their costs and obligations related to postemployment benefits, or OPEB. The District offers postretirement medical, dental, and vision benefits. The statement generally requires that employers account for and report the annual cost of OPEB and the outstanding obligations and commitments related to OPEB in essentially the same manner as they currently do for pensions. Annual OPEB cost for most employers will be based on actuarially determined amounts that, if paid on an ongoing basis, generally would provide sufficient resources to pay benefits as they come due. The District has implemented the requirements of GASB 45 on a prospective basis.

GASB 45 also establishes disclosure requirements for information about the plans in which an employer participates, the funding policy followed, the actuarial valuation process and assumptions, and, for certain employers, the extent to which the plan has been funded over time.

Fund Equity

In February 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes accounting and financial reporting standards for all governments that report governmental funds.

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- *Nonspendable fund balance* – amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Committed fund balance* – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Restricted fund balance* - This fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**Fund Equity - continued**

- *Assigned fund balance* – amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making or by a body or an official designated for that purpose. This is also the classification for residual funds in the District’s debt service, special revenue, and capital projects funds.
- *Unassigned fund balance* – the residual classification for the District’s General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The District’s Board establishes, modifies, or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted fund balance resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use in the governmental fund financial statements, the District considers committed amounts to be used first, then assigned amounts, and then unassigned amounts.

Memorandum Only – Total Columns

Total columns in the Statement of Net Position and Governmental Funds Balance Sheet and the Statement of Activities and Governmental Fund Revenues, Expenditures, and Changes in Fund Balances are captioned as “Memorandum Only,” as they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects the financial position or results of operations of the District in conformity with GAAP. Such data is not comparable to a consolidation, as interfund eliminations have not been made in the aggregation of this data.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 2: CASH AND INVESTMENTS**Investment in the Santa Barbara County Investment Pool**

The District is a voluntary participant in the Santa Barbara County Treasurer's investment pool that is regulated by California Government Code under the oversight of the Treasurer of the State of California. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer. As of June 30, 2017, the District had cash on deposit with the County Treasurer in the amount of \$15,059,319.

Investments Authorized by District Policy

The District has not formally adopted a deposit and investment policy that limits the government's allowable deposits or investment and addresses the specific types of risk to which the government is exposed.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. At fiscal year end, the weighted average days to maturity of the investments contained in the County investment pool was approximately 705 days.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating firm. The Santa Barbara County Treasurer's investment pool is not rated.

Custodial Credit Risk

Custodial credit risk does not apply to a local government's indirect investment in deposits and securities through the use of government investment pools (such as the Santa Barbara County Treasurer's investment pool).

MONTECITO FIRE PROTECTION DISTRICTNotes to the Financial Statements
June 30, 2017**NOTE 3: CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2017, is as follows:

	July 1, 2016	Additions	Deletions	June 30, 2017
Capital assets, not being depreciated:				
Land	\$ 2,577,530	\$ -	\$ -	\$ 2,577,530
Land easements	122,308	-	-	122,308
Construction in progress	514,324	7,941	-	522,265
Total capital assets, not being depreciated	<u>3,214,162</u>	<u>7,941</u>	<u>-</u>	<u>3,222,103</u>
Capital assets, being depreciated:				
Structures and improvements	7,456,991	-	-	7,456,991
Equipment	4,425,359	414,740	(172,819)	4,667,280
Total capital assets, being depreciated	<u>11,882,350</u>	<u>414,740</u>	<u>(172,819)</u>	<u>12,124,271</u>
Less accumulated depreciation for:				
Structures and improvements	(2,592,447)	(159,878)	-	(2,752,325)
Equipment	(2,625,371)	(282,025)	172,819	(2,734,577)
Total accumulated depreciation	<u>(5,217,818)</u>	<u>(441,903)</u>	<u>172,819</u>	<u>(5,486,902)</u>
Total capital assets, being depreciated, net	<u>6,664,532</u>	<u>(27,163)</u>	<u>-</u>	<u>6,637,369</u>
Total capital assets, net	<u>\$ 9,878,694</u>	<u>\$ (19,222)</u>	<u>\$ -</u>	<u>\$ 9,859,472</u>

Depreciation expense amounted to \$441,904 for the fiscal year ended June 30, 2017.

NOTE 4: LONG-TERM LIABILITIES

Changes to the District's long-term liabilities for the year ended June 30, 2017, are as follows:

	July 1, 2016	Additions	Deletions	June 30, 2017	Due in One Year
Compensated absences	\$ 1,293,320	\$ 70,002	\$ -	\$ 1,363,322	\$ -
Net pension liability	11,522,916	6,939,137	-	18,462,053	-
Pension obligation bonds	580,008	-	435,000	145,008	145,008
	<u>\$ 13,396,244</u>	<u>\$ 7,009,139</u>	<u>\$ 435,000</u>	<u>\$ 19,970,383</u>	<u>\$ 145,008</u>

The liability for employee compensated absences is liquidated by the General Fund.

NOTE 5: PENSION OBLIGATION BONDS

In May of 2011, the District authorized the issuance and sale of Taxable Pension Obligation Bonds (POB) with a principal amount of \$3,520,000. Proceeds of the sale were used to extinguish an existing "side fund" pension obligation with California Public Employees Retirement System (CalPERS). The bonds were issued at a 4.52% interest rate on the basis of a 360-day year over a seven year period terminating on

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 5: PENSION OBLIGATION BONDS - continued

May 26, 2018. The District made bond principal payments totaling \$435,000 and interest payments totaling \$17,402 during the year ended June 30, 2017.

Total POB debt service requirements to maturity as of June 30, 2017, are as follows:

Year Ending June 30,	Pension Obligation Bonds	
	Principal	Interest
2018	\$ 145,008	\$ 6,337
Totals	<u>\$ 145,008</u>	<u>\$ 6,337</u>

NOTE 6: INTERFUND TRANSFERS

Interfund transfers in the District's fund financial statements made during the year ended June 30, 2017, are as follows:

Funds	Inter-Fund	
	Transfers In	Transfers Out
Major Funds:		
General	\$ -	\$ 1,641,362
Pension Obligation	455,362	-
Capital Projects	1,186,000	-
Total	<u>\$ 1,641,362</u>	<u>\$ 1,641,362</u>

During the fiscal year ended June 30, 2017, the District made the following transfers:

A transfer of \$455,362 from the General Fund to the Pension Obligation Fund to finance the principal and interest payments for the District's Pension Obligation Bonds.

A transfer of \$1,186,000 from the General Fund to the capital outlay funds to finance fixed asset purchases.

NOTE 7: RISK MANAGEMENT

The District is a participant in a public entity risk pool with the Fire Agencies Insurance Risk Authority (FAIRA). FAIRA is organized pursuant to the provisions of the California Government Code Section 6500 et seq. for the purpose of providing an effective risk management program to local governments by reducing the amount and frequency of losses, pooling self-insured losses, and jointly purchasing excess insurance and administrative services in connection with a joint protection program.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 7: RISK MANAGEMENT - continued

The District pays an annual premium to the pool for its excess general liability insurance coverage. The agreement for information of FAIRA provides that the pool will be self-sustaining through member premiums.

FAIRA provides the District with insurance-like benefits for general liability and excess liability coverage, automobile claims, management liability coverage, and property coverage for buildings, contents, and crime. During the fiscal year, the District contributed an annual premium of \$25,662 with limits ranging from \$1,000,000 to \$2,000,000 for each liability, and excess liability coverage of \$10,000,000. The insurance coverage in excess of the \$1,000,000, up to \$10,000,000, is provided by the Argonaut Insurance Company.

NOTE 8: RETIREMENT PLAN**Plan Description**

The District contributes to the Public Agency portion of the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and city ordinance. Copies of CalPERS' annual financial report may be obtained from its Executive Office at 400 P Street, Sacramento, CA 95814.

All full-time and less than full-time District employees that meet the CalPERS membership eligibility requirements can participate in CalPERS. Retirement benefits vest after five years of service with the District. Vested District safety members who retire at, or after, age 50 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to years of credited service multiplied by their highest twelve month period of earnings multiplied by a percentage factor ranging from 2.4% to 3.0%, depending upon age at retirement. Vested District miscellaneous members who retire at, or after, age 50 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to years of credited service multiplied by their highest twelve month period earnings multiplied by a percentage factor ranging from 2.0% to 3.0%, depending upon age at retirement. CalPERS also provides death and disability benefits.

On January 1, 2013, the Public Employee Pension Reform Act of 2013 (PEPRA) became effective, which made numerous changes to public pension provisions for agencies contracting with CalPERS. A new tier level was created for new public agency employees, which includes a different retirement benefit formula as well as different employer and member contribution rates as compared to current public agency employees.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 8: RETIREMENT PLAN - continued**Plan Description - continued**

CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage at www.calpers.ca.gov.

Funding Policy

The employee contribution level for District miscellaneous members and District safety members is 8% and 9%, respectively, of annual salary. The District makes contributions for the entire amounts required of the employees on their behalf. The District is required to contribute an actuarially determined employer rate. The contribution requirements of plan members are based upon the benefit level adopted by the District's Board. The employer contribution rate is established annually and may be amended by CalPERS.

The employer contribution rates of annual covered payroll are as follows:

Tier	Safety	Non-Safety
Tier 1	19.334%	14.881%
PEPRA	12.821%	6.93%

In addition the District also makes unfunded liability payments annually to help make up for the shortfall in the pension plan. This is also actuarially determined. The following represents the unfunded liability payments made during the 2017 fiscal year:

Tier	Safety	Non-Safety
Tier 1	\$ 607,569	\$ 79,647
PEPRA	268	17

Funding Policy

At June 30, 2017, the District reported a liability of \$18,462,053 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2017, the District recognized pension expense of \$4,224,870 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 8: RETIREMENT PLAN – continued**Actuarial Assumptions**

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions; total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees:

- Discount Rate/Rate of Return – 7.5%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS’ Membership Data for all Funds

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2012 through June 30, 2015.

The long-term expected rate of return on pension plan investments (7.5%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	47.0%	5.71%
Global Fixed Income	19.0%	2.43%
Inflation Sensitive	6.0%	3.36%
Private Equity	12.0%	6.95%
Real Estate	11.0%	5.13%
Infrastructure and Forestland	3.0%	5.09%
Liquidity	2.0%	(1.05)%

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund’s fiduciary net position was projected to be available

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 8: RETIREMENT PLAN - continued**Actuarial Assumptions - (continued)**

to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	1% Decrease 6.5%	Discount Rate 7.5%	1% Increase 8.5%
District's proportionate share of the net pension plan liability	\$ 29,199,438	\$ 18,462,053	\$ 9,641,347

Detailed information about the pension fund's fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report, which may be obtained by contacting CalPERS.

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB)**Plan Description**

The District provides retiree healthcare benefits for employees who retire with CalPERS pension benefits immediately upon termination of employment from the District. The District contracts with CalPERS for this insured-benefit plan, an agent multiple-employer post-employment healthcare plan, established under the State of California's Public Employees' Medical and Hospital Care Act (PEMHCA). The plan's medical benefits and premium rates are established by CalPERS and the insurance providers. The District pays for medical, dental, and vision premiums for the lifetime of the retiree and their eligible dependents. The District pays 100% of the retiree medical premiums, up to a maximum of \$1,950 per month for 2017, and 100% of the premiums for retiree dental and vision coverage. CalPERS issues a separate comprehensive annual financial report, copies of which may be obtained from the CalPERS webpage www.calpers.ca.gov.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) – continued**Plan Description - (continued)**

The District participates in the Public Agency Retirement System (PARS) Public Agencies Post-Retirement Health Care Plan Trust Program (PARS Trust), a single employer irrevocable trust established to fund other postemployment benefits. The PARS Trust is approved by the Internal Revenue Code Section 115 and invests funds in equity, bond, and money market mutual funds. The Fire Chief or designee is the District's Plan Administrator. Copies of PARS Trust annual financial report may be obtained from PARS at 4350 Von Karman Avenue, Suite 100, Newport Beach, CA 92660.

Funding Policy

The contributions to the OPEB plan are based on pay-as-you-go financing requirements, with an additional amount contributed to the PARS Trust to prefund benefits from time to time at the sole discretion of the Board. Retiree health benefits may be paid out of the PARS Trust, set up for this purpose, to the extent funded. The purpose of this funding policy is to manage the District's OPEB obligations while at the same time maintaining as much flexibility as possible to adjust for changing budgetary considerations. For the fiscal year ended June 30, 2017, the District contributed \$689,462 to the plan. GASB 45 requires recognition of the current expense of OPEB based on the annual required contribution (ARC), but does not require funding of the related liability.

Annual OPEB Cost and Net OPEB Obligation (Asset)

The District's annual OPEB cost is calculated based on the ARC of the District, an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) over a period not to exceed thirty years. For the fiscal year ended June 30, 2017, the OPEB ARC was \$847,815. This includes the normal cost of \$341,290 for the year for current active employees, and \$637,217 for UAAL amortization. The District's OPEB contribution for the fiscal year ended June 30, 2017 was \$3,721,111. The following are the components of the District's OPEB cost for the fiscal year ended June 30, 2017:

Annual required contribution (ARC)	\$ 801,539
Interest on Net OPEB obligation	(259,808)
Amortization adjustment to ARC	306,084
Annual OPEB cost 2016-17	<u>847,815</u>
Contributions made	<u>(689,462)</u>
Increase in net OPEB asset	158,353
Net OPEB liability (asset) - beginning of year	<u>(3,997,047)</u>
Net OPEB liability (asset) - end of year	<u>\$ (3,838,694)</u>

MONTECITO FIRE PROTECTION DISTRICTNotes to the Financial Statements
June 30, 2017**NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued****Annual OPEB Cost and Net OPEB Obligation (Asset) - continued**

The District's annual OPEB cost, the percentage of annual OPEB cost contribution to the OPEB plan, and the net OPEB obligation (asset), for the current year and two preceding years, are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
June 30, 2015	978,507	202%	(1,269,136)
June 30, 2016	978,507	380%	(3,997,047)
June 30, 2017	847,815	81%	(3,838,694)

Funding Status and Funding Progress

Using the most recent actuarial valuation dated July 1, 2016, the following is the funded status of the OPEB plan:

Annual accrued liability (AAL)	\$ 11,969,224
Actuarial value of plan assets	9,848,467
Unfunded actuarial accrued liability (UAAL)	<u>\$ 2,120,757</u>
Funded ratio (actuarial value of plan assets/AAL)	82.28%

Activity in the District's PARS Trust account since the most recent valuation, which will be reflected in the actuarial value of plan assets as of the next July 1, 2016 valuation date, is as follows:

<u>Fiscal Year Ended</u>	<u>Beginning Balance</u>	<u>Contributions</u>	<u>Net Earnings</u>	<u>Distributions</u>	<u>Ending Balance</u>
6/30/2015	\$ 4,217,056	\$ 1,610,136	\$ 118,898	\$ -	\$ 5,946,090
6/30/2016	\$ 5,946,090	\$ 3,293,912	\$ 7,384	\$ -	\$ 9,247,386
6/30/2017	\$ 9,247,386	\$ -	\$ 1,067,165	\$ -	\$ 10,314,551

Actuarial valuations of an ongoing OPEB plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare trend. Amounts determined regarding the funded status of the OPEB plan and the ARC of the employer are subject to continual revision as actual results are compared

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 9: OTHER POST EMPLOYMENT BENEFITS (OPEB) - continued**Funding Status and Funding Progress - continued**

with past expectations and new estimates are made about the future. The Schedule of Funding Progress is presented as required supplementary information following the Notes to the Financial Statements. This schedule presents multiyear trend information that shows whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation; as well as the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2016 actuarial valuation, the Entry Age Actuarial Cost Method was used. The actuarial assumptions included a 6.5% investment rate of return and separate annual healthcare cost trend rates for medical, dental, and vision. The medical cost trend rate starts at 6% in 2016 and declines to 5% in 2017. The vision and dental trend rates are both a flat 4%. The OPEB Plan's UAAL is being amortized as a level dollar amount on an open period basis. The remaining amortization period at July 1, 2016 was 30 years.

NOTE 10: WORKFORCE HOUSING

The District had a Housing Committee that researched methods which allow employees to live closer to the District in order to facilitate responses to emergencies. The District approved a plan in the fiscal year ended June 30, 2006 to purchase Workforce Housing and completed the purchase of a parcel consisting of three residences of varying sizes at East Valley Road. The three residences are currently leased and occupied by three employees of the District. The District has contracted with a property management company to manage the operational activity of the residences. The Housing Committee developed a policy to govern all matters related to the Workforce Housing Program that was adopted by the Board.

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 11: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Pursuant to GASB Statement No. 63, the District recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the District that is applicable to a future reporting period. The District has one item that is reportable on the Government-Wide Statement of Net Position as Deferred Outflows of Resources which is related to pensions that are the CalPERS premiums for the 2017 fiscal year which will be recognized in a subsequent reporting period. The total for this is \$934,063. These were the employer contributions for the 2017 fiscal year.

The District is also reporting deferred outflows of resources relating to differences between projected and actual investment earnings, change in employer proportions and differences between the employer's contributions and their proportionate share of contributions. The total of these amounts at year-end were \$3,879,585 and they will be amortized over a 3.8 year period.

The District also recognized deferral inflows of resources in the government-wide financial statements. These are related to differences between expected and actual experience, changes of assumptions, and differences between employer's contributions and the District's proportionate share of contributions. This amount totaled \$1,264,037 and will be amortized over a 3.8 year period.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2018	\$ 304,599
2019	369,250
2020	1,309,911
2021	631,788
Total	\$ 2,615,548

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 12: EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUNDS BALANCE SHEETS AND STATEMENT OF NET POSITION

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and, therefore; are not reported in the funds.	\$ 9,859,472
Certain long-term assets, such as the over-funding of the Other Post-Employment Benefits liability and the deferred outflows of resources, create long-term assets.	8,652,342
Long-term liabilities, including compensated absences and loans payable are not due and payable in the current period and, therefore; are not reported in the funds.	(1,510,383)
Other long-term liabilities, such as the net pension liability and deferred inflows of resources, are not due and payable in the current period and, therefore; are not reported in the funds.	<u>(19,726,090)</u>
Combined Adjustment	<u><u>\$ (2,724,659)</u></u>

Amounts reported for governmental activities in the Statement of Net Position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference is the amount by which depreciation exceeded capital outlays in the current period.	\$ (19,221)
Repayments of long-term debt are recorded as an expense in the fund financial statements and are adjusted against debt in the statement of net position as an offset to the liability.	444,975
Changes in the compensated absences, net pension liability, and OPEB liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	<u>(4,453,225)</u>
Combined Adjustment	<u><u>\$ (4,027,471)</u></u>

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Financial Statements
June 30, 2017

NOTE 13: COMMITMENTS AND CONTINGENCIES**Litigation**

The District is subject to litigation related to employee matters that are incidental to the ordinary course of the District's operations. There is presently no outstanding litigation.

Grant Revenues

The District recognizes as revenues grant monies earned for costs incurred in certain Federal and State programs the District participates in. The program may be subject to financial and compliance audits by the reimbursing agency. The amount, if any, of the expenditures which may be disallowed by the granting agency cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

NOTE 14: SUBSEQUENT EVENTS

Subsequent events have been reviewed through January 15, 2018, the date the financial statements were available to be issued. Management has determined that no events have occurred that should be disclosed.

**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

**MONTECITO FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (Unaudited)
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property taxes	\$ 16,150,265	\$ 16,150,265	\$ 16,476,489	\$ 326,224
Investment income	22,835	22,835	17,301	(5,534)
Rental income	52,260	52,260	52,260	-
Intergovernmental	723,970	1,923,970	1,958,344	34,374
Miscellaneous	6,000	6,000	106,926	100,926
Total revenues	<u>16,955,330</u>	<u>18,155,330</u>	<u>18,611,320</u>	<u>455,990</u>
Expenditures				
Salaries and benefits	13,177,240	14,377,240	14,154,354	222,886
Services and supplies	1,797,475	1,797,475	1,718,622	78,853
Capital outlay	403,100	403,100	358,010	45,090
Total expenditures	<u>15,377,815</u>	<u>16,577,815</u>	<u>16,230,986</u>	<u>346,829</u>
Excess of revenues over expenditures				
Other Financing Uses:				
Transfers out (net)	<u>(1,642,000)</u>	<u>(1,642,000)</u>	<u>(1,641,362)</u>	<u>(638)</u>
Total other financing uses	<u>(1,642,000)</u>	<u>(1,642,000)</u>	<u>(1,641,362)</u>	<u>(638)</u>
Net changes in fund balances	<u>\$ (64,485)</u>	<u>\$ (64,485)</u>	<u>738,972</u>	
Fund balances - Beginning			<u>6,564,218</u>	
Fund balances - Ending			<u>\$ 7,303,190</u>	

MONTECITO FIRE PROTECTION DISTRICT

Notes to the Budgetary Comparison Schedules
Required Supplementary Information (Unaudited)
June 30, 2017

NOTE 1: BUDGETARY AND LEGAL COMPLIANCE

In accordance with California Health and Safety Code Section 13895, on or before October 1, the District must submit a board approved budget to the County Auditor. Annual budgets are adopted for the District's General, Capital Projects, and Capital Projects Construction Funds. Budgets are prepared on the modified accrual basis of accounting consistent with GAAP. Annually, the Board of Directors conducts a public hearing for the discussion of proposed budgets. At the conclusion of the hearing, the Board adopts the final budgets. All appropriations lapse at fiscal year-end and are subject to re-appropriation as part of the following year's budget. The legal level of budgetary control (the level on which expenditures may not legally exceed appropriations) is maintained at the object level. Any changes in the annual budget must be changed by a vote of the Board. The Board amended the originally adopted General Fund budget in June of 2017.

MONTECITO FIRE PROTECTION DISTRICT

Required Supplementary Information
 Other Post-Employment Benefits (OPEB) Plan – Schedule of Funding Progress
 For the Fiscal Year Ended June 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
7/1/2007	\$ 0	\$14,752,000	\$14,752,000	0.0%	\$5,398,000	273.3%
7/1/2010	\$ 633,471	\$ 9,452,985	\$ 8,819,514	6.7%	\$6,621,966	133.2%
7/1/2013	\$2,746,320	\$10,082,480	\$ 7,336,160	27.2%		
7/1/2016	\$9,247,387	\$11,299,488	\$ 2,052,101	81.8%	\$6,688,462	30.70%

MONTECITO FIRE PROTECTION DISTRICTRequired Supplementary Information – Pensions
For the Year Ended June 30, 2017

Montecito Fire Protection District – Schedule of the District’s proportionate share of the Net Pension Liability:

Last 10 Fiscal Years*:

	FY 2015	FY 2016	FY 2017
District’s proportion of the net pension liability	Varies by plan	.310636%	.37478%
District’s proportionate share of the net pension liability	\$ 13,163,696	\$ 11,522,916	\$ 18,462,053
District’s covered employee payroll	6,597,160	6,998,926	6,784,400
District’s proportionate share of the net pension liability as a percentage of its covered-employee payroll	199.53%	164.64%	272.13%
Plan Fiduciary net position as a percentage of the total pension liability	81.59%	83.99%	76.68%

*Amounts presented above were determined as of 6/30.
Additional years will be presented as they become available.

CALPERS - Schedule of District contributions

Last 10 Fiscal Years*:

	FY 2015	FY 2016	FY 2017
Actuarially determined contribution	\$ 1,192,280	\$ 1,192,280	\$ 934,063
Total actual contributions	(1,192,280)	(1,192,280)	(934,063)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
District’s covered-employee payroll	\$ 6,597,160	\$ 6,998,926	\$ 6,784,400
Contributions as a percentage of covered employee payroll	18.07%	17.04%	13.768%

Agenda Item #8

RESOLUTION NO. 2018-01

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF SETTING THE TIME AND PLACE FOR
HOLDING REGULAR BOARD MEETINGS**

WHEREAS, according to Section 54954 of the Government Code, the Board of Directors of the Montecito Fire Protection District must set the time and place for holding regular meetings to conduct business by the body.

WHEREAS, if at any time any regular meeting falls on a holiday, such regular meeting shall then be held on the next business day.

WHEREAS, if by reason of fire, flood, earthquake, or other emergency, it shall be unsafe to meet in the place designated, the meetings may be held for the duration of the emergency at such place as is designated by the presiding officer.

NOW THEREFORE BE IT, AND IT IS HEREBY RESOLVED, that the Board of Directors of the Montecito Fire Protection District hereby designates 2:00 p.m. on the fourth Monday of each month at the Montecito Fire Protection District Headquarters Station, 595 San Ysidro Road, Santa Barbara, California, as the time and place of its regular meeting. This resolution shall be effective upon adoption.

PASSED AND ADOPTED, this 22nd day of January 2018, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Agenda Item #9

RESOLUTION 2018-02

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
CONCERNING INVENTORY OF DISTRICT LANDS AND AIR SPACE**

Pursuant to the terms and provisions of Article 10 of Chapter 2 of Part 1 of Division 1 of Title 5 of the Government Code (commencing at Section 50568), this District has taken or caused to be taken an inventory of all its lands, including air space, owned or controlled by this District, to determine what land, including air rights, if any, is in excess of its foreseeable needs.

NOW THEREFORE BE IT RESOLVED:

1. That this District owns the following real property:
 - a. 595 San Ysidro Road, Santa Barbara, CA 93108
 - b. 2300 Sycamore Canyon Road, Santa Barbara, CA 93108
 - c. 1255 East Valley Road, Santa Barbara, CA 93108
 - d. 1257 East Valley Road, Santa Barbara, CA 93108
 - e. 1259 East Valley Road, Santa Barbara, CA 93108
2. That this District does, by this Resolution, find and determine that it has no lands or air space owned or controlled by it in excess of its foreseeable needs.
3. That this Resolution is a matter of public record, and a copy shall be made available, without charge, to any citizen, limited dividend corporation, housing corporation or nonprofit corporation, who shall request such copy.

PASSED AND ADOPTED, this 22nd day of January 2018, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Agenda

Item #10

RESOLUTION 2018-03

**RESOLUTION OF THE GOVERNING BOARD OF THE
MONTECITO FIRE PROTECTION DISTRICT REVISING
COMPENSATION FOR ITS BOARD OF DIRECTORS**

WHEREAS Montecito Fire Protection District Ordinance 2001-01, effective January 1, 2002, was adopted pursuant to and in compliance with the California Health and Safety Code Section 13857(a); and

WHEREAS pursuant to Montecito Fire Protection District Resolution 2016-15 effective January 1, 2017, members of the Board of Directors are compensated at the rate of \$175.00 per Board meeting; and

WHEREAS in accordance with Montecito Fire Protection District Ordinance 2001-01, upon the adoption of a resolution, the Board may annually increase such compensation in an amount not to exceed \$5.00 for attending each special or regular meeting of the Board; and

NOW THEREFORE, BE IT RESOLVED, that the Board of Directors of the Montecito Fire Protection District does hereby set its Directors' compensation at \$180.00 per meeting, not to exceed four meetings in any calendar month, effective January 1, 2018.

PASSED, APPROVED, AND ADOPTED this 22nd day of January 2018, by the following roll call vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST

Agenda

Item #11

RESOLUTION NO. 2018-04

RESOLUTION OF THE GOVERNING BODY OF THE MONTECITO FIRE PROTECTION DISTRICT, DECLARING THAT GOVERNING BODY MEMBERS AND VOLUNTEERS SHALL BE DEEMED TO BE EMPLOYEES OF THE DISTRICT FOR THE PURPOSE OF PROVIDING WORKERS' COMPENSATION COVERAGE FOR SAID CERTAIN INDIVIDUALS WHILE PROVIDING THEIR SERVICES

WHEREAS, the Montecito Fire Protection District utilizes the services of Governing Body Members and Volunteers; and

WHEREAS, Section 3363.5 of the California Labor Code provides that a person who performs voluntary service for a public agency as designated and authorized by the Governing Body of the agency or its designee, shall, upon adoption of a resolution by the Governing Body of the agency so declaring, be deemed to be an employee of the agency for the purpose of Division 4 of said Labor Code while performing such services; and

WHEREAS, the Governing Body wishes to extend Workers' Compensation coverage as provided by State law to the following designated categories of persons as indicated by a checkmark in the box to the left of the descriptions:

- All Members of the Governing Body of the Montecito Fire Protection District as presently or hereafter constituted and/or
- All persons performing voluntary services without pay other than meals, transportation, lodging or reimbursement for incidental expenses
- Individuals on Work-study programs
- Interns
- Other Volunteers

NOW, THEREFORE, BE IT RESOLVED, that such persons coming within the categories specified above, including the duly elected or appointed replacements of any Governing Body Member and other designated individuals be deemed to be employees of the Montecito Fire Protection District for the purpose of Workers' Compensation coverage as provided in Division 4 of the Labor Code while performing such service. However, said Governing Body Members and other designated individuals will not be considered an employee of the Montecito Fire Protection District for any purpose other than for such Workers' Compensation coverage, nor grant nor enlarge upon any other right, duty, or responsibility of such Governing Body Members or other designated individuals, nor allow such persons to claim any other benefits or rights given to paid employees of the Montecito Fire Protection District.

PASSED, APPROVED AND ADOPTED this January 22, 2018 by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Agenda

Item #12

STATE OF CALIFORNIA
GOVERNOR'S OFFICE OF EMERGENCY SERVICES
Cal OES 130

Cal OES ID No: _____

**RESOLUTION 2018-05
DESIGNATION OF APPLICANT'S AGENT RESOLUTION
FOR NON-STATE AGENCIES**

BE IT RESOLVED BY THE Board of Directors OF THE Montecito Fire Protection District
(Governing Body) (Name of Applicant)

THAT Fire Chief, OR
(Title of Authorized Agent)

Division Chief, OR
(Title of Authorized Agent)

District Accountant
(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the Montecito Fire Protection District, a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the Montecito Fire Protection District, a public entity established under the laws of the State of California,

hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

This is a universal resolution and is effective for all open and future disasters up to three (3) years following the date of approval below.

This is a disaster specific resolution and is effective for only disaster number(s)

PASSED AND APPROVED by the Governing Board of Montecito Fire Protection District this 22nd day of January, 2018 by the following vote, to wit:

Ayes:

Noes:

Abstain:

Absent:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary

Agenda

Item #13

ATTACHMENT

#A

RESOLUTION NO. 2018-06

RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
PURSUANT TO SECTION 12001 OF THE ELECTIONS CODE
ORDERING, CALLING, PROVIDING FOR AND GIVING
NOTICE OF A SPECIAL ELECTION TO BE HELD IN THE
MONTECITO FIRE PROTECTION DISTRICT
ON JULY 24, 2018 FOR THE PURPOSE
OF SUBMITTING TO THE VOTERS OF SAID DISTRICT
A PROPOSITION PURSUANT TO ARTICLE XIII B
OF THE CONSTITUTION OF THE STATE OF CALIFORNIA
TO RETAIN THE DISTRICT'S INCREASED LIMITS
OF APPROPRIATIONS

WHEREAS, the Board of Directors deems and determines it is necessary and hereby proposes that the Montecito Fire Protection District be authorized to retain its increased limits of appropriations pursuant to Article XIII B of the Constitution of the State of California;

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District does hereby resolve, determine and order as follows:

Section 1. Pursuant to Article XIII B of the Constitution of the State of California and the laws of the State of California, a special election shall be held in the Montecito Fire Protection District on the 24th day of July 2018, for the purpose of submitting to the qualified voters of said District a proposition which, if approved by a majority of the voters voting at said election, will authorize and allow this District to retain its increased limits of appropriations.

Section 2. That on the ballots to be used in said election, in addition to any other matters required by law, there shall be printed substantially the following:

RETENTION OF INCREASED LIMITS OF APPROPRIATION
FOR PURPOSES OF FURNISHING FIRE PROTECTION,
RESCUE AND EMERGENCY MEDICAL SERVICES

Shall the limits of appropriations for the Montecito Fire Protection District be established pursuant to Article XIII B of the Constitution of the State of California (Proposition 4 and Proposition 111) at an amount the total of which equals the combined total of all of the following: (1) the amount of all ad valorem taxes on property to which the District is entitled as limited by Article XIII A of the Constitution of the State of California (Proposition 13) and any legislation supplemental thereto; (2) the amount of any fire suppression services assessment, capital improvement assessments, or other benefit assessments which may be authorized by the District pursuant to and in conformance with the procedures and authority set forth in State law and which would otherwise be considered "proceeds of taxes" pursuant to Article XIII B of the Constitution of the State of California; (3) the amount of the proceeds from any special taxes which may be authorized by more than two-thirds of the District voters at any election that may be called by the District for that purpose; (4) any interest received by the District; and (5) any subventions or other aid received from the State of California, the County of Santa Barbara or other governmental agency?

If said limit is approved by the voters, it shall be effective for the District's 2018-2019 fiscal year and remain in effect for a period of four years from and after the date of this election unless changed by the voters at a subsequent election or elections.

Section 3. Pursuant to Election Code Section 13247, the abbreviated statement of the proposition (measure) shall be as follows:

Shall the Montecito Fire Protection District retain its increased limits on appropriations to assure continued fire protection, rescue and emergency medical services?

Yes _____ No _____

Section 4. That the Secretary of the District is hereby directed to file a certified copy of this Resolution with the County Board of Supervisors.

Section 5. That the Board of Supervisors is hereby requested to give, or cause to be given, all such notices of the election as may be required by law.

PASSED AND ADOPTED by the Governing Board of Montecito Fire Protection District this 22nd day of January, 2018, by the following vote, to wit:

Ayes:

Noes:

Abstain:

Absent:

Peter van Duinwyk, President

ATTEST:

John Venable, Secretary

STATE OF CALIFORNIA)
) ss.
COUNTY OF SANTA BARBARA)

I, JOHN VENABLE, Secretary of the Board of Directors of MONTECITO FIRE PROTECTION DISTRICT, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. 2018-06 of said Board, and that the same has not been amended or repealed.

DATED: January 22, 2018

John Venable, Secretary

ATTACHMENT

#B

RESOLUTION NO. 2018-07

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MONTECITO FIRE PROTECTION DISTRICT DECLARING
THAT THE SPECIAL ELECTION TO BE HELD IN THE
DISTRICT ON JULY 24, 2018 SHALL BE CONDUCTED BY
ALL-MAILED BALLOTS PURSUANT TO SECTION 4108 OF
THE ELECTIONS CODE**

WHEREAS, the Board of Directors has commenced proceedings providing for a special election to be held in the MONTECITO FIRE PROTECTION DISTRICT on July 24, 2018, for the purpose of submitting to the voters of the District a proposition pursuant to Article XIII B of the Constitution of the State of California to retain the District's increased limits of appropriations; and

WHEREAS, this Board of Directors has determined that to achieve optimum participation by qualified voters, said special election should be conducted by all-mailed ballots pursuant to Section 4108 of the Elections Code;

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District does hereby resolve, determine and order as follows:

The special election to be held in the Montecito Fire Protection District on July 24, 2018, shall be conducted by all-mailed ballots pursuant to Section 4108 of the Elections Code.

PASSED AND ADOPTED by the Governing Board of MONTECITO FIRE PROTECTION DISTRICT this 22nd day of January 2018, by the following vote, to wit:

Ayes:

Noes:

Abstain:

Absent:

Peter van Duinwyk, President

ATTEST:

John Venable, Secretary

ATTACHMENT

#C

RESOLUTION NO. 2018-08

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTECITO FIRE PROTECTION DISTRICT REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA TO AUTHORIZE THE ELECTIONS OFFICIAL OF THE COUNTY CLERK-RECORDER-ASSESSOR'S OFFICE OF SAID COUNTY TO RENDER SPECIFIED SERVICES TO THE DISTRICT RELATING TO THE CONDUCT OF A SPECIAL ELECTION OF SAID DISTRICT TO BE HELD ON JULY 24, 2018 PURSUANT TO SECTION 10002 OF THE ELECTIONS CODE

WHEREAS, this Board of Directors has commenced proceedings for the calling of a special election in the Montecito Fire Protection District to be held on July 24, 2018; and

WHEREAS, it is desirable that the Board of Supervisors of the County of Santa Barbara permits the Elections Official of County Clerk-Recorder-Assessor's Office of said County to render specified services to the Montecito Fire Protection District relating to the conduct of said special election as authorized by Section 10002 of the California Elections Code;

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District does hereby resolve, determine and order as follows:

Section 1. That the Board of Supervisors of the County of Santa Barbara be and it is hereby requested to permit Elections Official of the County Clerk-Recorder-Assessor's Office of said County to render services to the Montecito Fire Protection District in connection with the special election to be held on July 24, 2018, including, but not limited to, the following:

1. Publish notice of election in a form approved by this Board if required by State law.
2. Prepare a list of qualified voters in the Montecito Fire Protection District.
3. Cause the election to be conducted by all-mailed ballot pursuant to Section 4108 of the Elections Code.
4. Publish date for submission of direct arguments for and against the Measure.
5. Receive direct arguments for and against the Measure and select the arguments.

6. Transmit the direct argument in favor to the author(s) of the direct argument in opposition and transmit the direct argument in opposition to the author(s) of the direct argument in favor.
7. Receive rebuttal arguments.
8. Provide 10-day period of public examination.
9. Cause to be printed the requisite number of ballots, rosters, tally sheets, and other necessary forms and/or information.
10. Furnish and address the envelopes necessary to mail the ballots and other election material to the voters of the Montecito Fire Protection District, including return postage.
11. Insert the ballots and other printed matter into envelopes for mailing, and cause the same to be mailed, as required by law.
12. Receive the returns of the election.
13. Sort and assemble the election material and supplies in preparation for the canvassing of the returns of the election.
14. Canvass the returns and declare the results of the election and deliver the same to the Secretary or President of this Board.
15. Make all arrangements and take the necessary steps to pay all costs of the election incurred as the result of services performed for the Montecito Fire Protection District for said special election.
16. Render such other services as the Secretary of the District may request from time to time.

Section 2. That the Montecito Fire Protection District shall reimburse said County for services performed when the work is completed and upon presentation to the District of a properly approved bill.

Section 3. That the Secretary of the Montecito Fire Protection District is hereby directed to file a certified copy of this resolution and the resolution calling the special election for

the Montecito Fire Protection District with the Board of Supervisors and with the County Clerk-Recorder-Assessor of said County.

PASSED AND ADOPTED by the Governing Board of Montecito Fire Protection District this 22nd day of January 2018, by the following vote, to wit:

Ayes:

Noes:

Abstain:

Absent:

Peter van Duinwyk, President

ATTEST:

John Venable, Secretary

Agenda

Item #14



STAFF REPORT

Prepared for: Montecito Fire Protection District Board of Directors
Prepared by: Chief Hickman
Date: January 22, 2018
Topic: Establishing Appropriations for FY 2016-17 and Prior Years

Summary

Since last July, Staff has been working with former Auditor-Controller, Bob Geis, to recalculate the District's appropriations limit by taking into consideration other factors that are allowable by law, but were not previously considered by the District.

Discussion

California voters, in November of 1979 passed Proposition 4, which added Article XIII B to the State Constitution. This article establishes limits on the appropriation of proceeds of taxes. In June of 1990, the voters passed Proposition 111, which updates the State's and local agencies' appropriation limit calculation to allow for new funding, while still providing an overall limit on state and local funding.

Prior to the passage of Proposition 111, the limit was based on the 1978-79 proceeds of taxes adjusted annually for population and cost of living changes. Proposition 111 established new cost of living factors and new population factors for use by local governments.

Cost of Living: Local governments may annually choose, by a recorded vote of the governing body, either:

- The change in California per capita personal income, or
- The percentage change in the jurisdiction's assessed valuation attributable to non-residential new construction.

Population: Since Montecito Fire's jurisdiction is located in the unincorporated area of the County, use either:

- The change for the County, or
- The change for the unincorporated area of the County.

In working with Mr. Geis, we learned that the District did not always calculate the annual limit by taking into consideration all the options, since data required to calculate the change in non-residential new construction was not always readily available and is calculated by the County Assessor's Office.

In order to determine if there was an opportunity to take advantage of these other factors, Araceli and Mr. Geis worked closely with the Assessor's Office to collect all the data and make revisions to prior years, to bring the cumulative limit calculations forward. In the following fiscal years, the non-residential new construction factor was larger than the California Personal Income factor: 1992-93, 1998-99, 2002-03, 2003-04, 2009-10, 2011-12, 2012-13, and 2014-15.

Additionally it was noted that the District did not start selecting the unincorporated factor until the 2007-08 fiscal year, even though Proposition 111 allowed for that starting in 1990. The unincorporated factor was larger than the County in the following fiscal years: 1993-94, 1995-96, 1997-98, 1998-99, 1999-2000, 2000-01, and 2006-07, and therefore used to recalculate the appropriations limit.

Conclusion

Staff is submitting to the Board of Directors a report and resolution for FY 2016-17 for the Montecito Fire Protection District that selects:

- The change in the in the California per capita personal income of 1.0537, and
- The change in the unincorporated area for the Population factor of 1.0102.
- This results in an increase in the appropriation limit by a factor of 1.06445 to \$11,056,223.

The Board has the option to:

- a. Accept the report of the Proposition 4/111 Appropriation Limits as shown in Exhibits I for FY 2016-17, Exhibit II for 1991-92 to 2016-17 and Resolution 2018-09.
- b. Amend, modify or reject the above option.

Attachments

Exhibit I: Appropriations Limit Compliance Calculation for FY 2016-17

Exhibit II: Appropriations Limit Worksheet updating factors and calculations from 1991-92 forward to 2016-17.

Exhibit III: Department of Finance Letter for FY 2016-17

Resolution 2018-09: Establishing Appropriations Limit for FY 2016-17

**Montecito Fire Protection District
 Appropriations Limit Compliance Calculation for FY 2016-17**

TAX REVENUE

Property Tax - Current Secured	\$ 15,193,923	
Property Tax - Unitary	137,808	
Property Tax - Corr/Escapes Secured	79,590	
Property Tax - Current Unsecured	642,367	
Property Tax - Corr/Escapes Unsec	6,858	
Property Tax - Prior Secured	22,860	
Property Tax - Prior Unsecured	5,852	
Property Tax - Current Supplemental	386,940	
Property Tax - Prior Supplemental	290	
Homeowners Property Tax Relief	<u>82,613</u>	
Total Tax Revenue		\$ 16,559,101
Interest Income		<u>38,824</u>
Total Revenues Subject to the Limit		\$ 16,597,925

EXEMPTIONS TO THE APPROPRIATION LIMIT

Additional costs of federal mandates:		
FLSA	613,096	
Medicare	<u>119,179</u>	
Total costs of federal mandates		732,275
Qualified capital outlay projects		<u>174,935</u>
Total Exemptions		<u>907,210</u>
Total Tax Proceeds Subject to the Limit		\$ 15,690,715
2016-17 Calculated Appropriation Limit		<u>11,056,223</u>
Calculated Appropriations (Over)/Under Limit		(4,634,492)
Excluded Appropriations per Voter Approved Prop 4 Override Election*		<u>4,634,492</u>
Revenue subject to the Appropriations Limit		\$ -

*Measure N2014 passed July 2014

**Montecito Fire Protection District
Appropriations Limit Worksheet (FY 1991-92 to 2016-17)**

Fiscal Year	Per Capita Factor	PI or NRNC	Population Factor	County or Unincorp	Calculation Factor	Appropriation Limit
2016-17	1.0537	PI	1.0102	UNINC	1.06445	\$ 11,056,223
2015-16	1.0382	PI	1.0111	CTY	1.04972	10,386,816
2014-15	1.0003	NRNC	1.0110	UNINC	1.01130	9,894,807
2013-14	1.0512	PI	1.0107	UNINC	1.06245	9,784,213
2012-13	1.0398	NRNC	1.0063	UNINC	1.04635	9,209,123
2011-12	1.2561	NRNC	1.0181	UNINC	1.27884	8,801,182
2010-11	1.2155	NRNC	1.0111	CTY	1.22899	6,882,185
2009-10	1.0079	NRNC	1.0166	UNINC	1.02463	5,599,861
2008-09	1.0429	PI	1.0131	UNINC	1.05656	5,465,246
2007-08	1.0442	PI	1.0221	UNINC	1.06728	5,172,669
2006-07	1.0396	PI	1.0287	UNINC	1.06944	4,846,605
2005-06	1.0526	PI	1.0114	CTY	1.06460	4,531,924
2004-05	1.0328	PI	1.0114	CTY	1.04457	4,256,928
2003-04	1.0365	NRNC	1.0093	CTY	1.04614	4,075,277
2002-03	1.0233	NRNC	1.0121	CTY	1.03568	3,895,539
2001-02	1.0782	PI	1.0148	CTY	1.09416	3,761,328
2000-01	1.0491	PI	1.0187	UNINC	1.06872	3,437,648
1999-2000	1.0453	PI	1.0166	UNINC	1.06265	3,216,608
1998-99	1.0498	NRNC	1.0244	UNINC	1.07542	3,026,963
1997-98	1.0467	PI	1.0190	UNINC	1.06659	2,814,693
1996-97	1.0467	PI	1.0164	CTY	1.06387	2,638,971
1995-96	1.0472	PI	1.0197	UNINC	1.06783	2,480,548
1994-95	1.0071	PI	1.0136	CTY	1.02080	2,322,981
1993-94	1.0272	PI	1.0167	UNINC	1.04435	2,275,655
1992-93	1.0082	NRNC	1.0152	CTY	1.02352	2,179,007
1991-92	1.0414	PI	1.0239	CTY	1.06629	2,128,925



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 2016

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, requires 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, 2016, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2016-17. 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 2016-17 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the 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. The Revenue and Taxation Code, section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California 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 requirement should be directed to their county, district legal counsel, or 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, 2016.**

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:

AMY COSTA
Chief Deputy Director

Attachment

May 2016

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 2016-17 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2016-17	5.37

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2016-17 appropriation limit.

2016-17:

Per Capita Cost of Living Change = 5.37 percent
 Population Change = 0.90 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.37 + 100}{100} = 1.0537$

Population converted to a ratio: $\frac{0.90 + 100}{100} = 1.0090$

Calculation of factor for FY 2016-17: $1.0537 \times 1.0090 = 1.0632$

Fiscal Year 2016-17

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016 and Total Population, January 1, 2016

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2015-2016	1-1-15	1-1-16	1-1-2016
Santa Barbara				
Buellton	0.45	4,935	4,957	4,957
Carpinteria	0.97	13,794	13,928	13,928
Goleta	1.80	30,684	31,235	31,235
Guadalupe	0.62	7,303	7,348	7,348
Lompoc	0.58	41,007	41,244	44,116
Santa Barbara	0.25	92,938	93,170	93,190
Santa Maria	1.41	102,948	104,404	104,404
Solvang	1.41	5,375	5,451	5,451
Unincorporated	1.02	137,413	138,814	142,088
County Total	0.95	436,397	440,551	446,717

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

RESOLUTION 2018-09**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
ESTABLISHING APPROPRIATION LIMITS UNDER ARTICLE XIII B
OF THE STATE CONSTITUTION OF THE STATE OF CALIFORNIA**

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and

WHEREAS, at least fifteen (15) days prior to this date, documentation of the appropriation limit was available for public inspection in the office of the District; and

WHEREAS, the District must annually select price and population factors that may be used by the District in setting their appropriation limit and therefore elects for FY 2016-17 to use the change in California Per Capita Personal Income of 1.0537 and the change in the County Unincorporated Area Population of 1.0102; and

WHEREAS, the District reviewed its past calculations since it had not considered all the calculation options available and allowable to the District in prior years, due to the passage of proposition 111 by the electorate, effective July 1, 1990; and

WHEREAS, the appropriations limit procedures for California Counties dated November 1990 provides that omissions need not be corrected retroactively for past fiscal years, since spending in those years is complete, and it is unnecessary to recompute each past year's reports. However, the cumulative effect of past recalculations must be factored for current and future appropriation limit calculations; and

WHEREAS, the District is retroactively setting the appropriation limit for past years, and for fiscal years 1992-93, 1998-99, 2002-03, 2003-04, 2009-10, 2010-11, 2011-12, 2012-13, 2014-15 selects the greater of the percent change in assessed value due to non-residential new construction vs. the California per capita personal income; and for fiscal years 1993-94, 1995-96, 1997-98, 1998-99, 1999-00, 2000-01, 2006-07 selects the greater of the unincorporated area population change within the County vs. the County population change. The calculation adjustments result in an appropriation limit increase of \$8,257,891 through FY 2015-16 to \$10,386,816 and an increase in the appropriation limit in FY 16-17 by a factor of 1.06445 or \$669,407 to \$11,056,223.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Montecito Fire Protection District that the Board elects for FY 2016-17 to use the change in California Per Capita Personal Income of 1.0537 and the change in the County unincorporated area population of 1.0102. The factors increase the appropriation limit by a factor of 1.06445 and sets the appropriation limit for Fiscal Year 2016-17 at \$11,056,223 before application of a voter approved appropriations limit override.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 22nd day of January, 2018, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Peter van Duinwyk, President

ATTEST:

John Venable, Secretary

Agenda

Item #15

RESOLUTION 2018-10
RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MONTECITO FIRE PROTECTION DISTRICT RATIFYING THE FIRE
CHIEF'S ACCPETANCE OF DONATIONS DURING THE RECENT
DECLARED EMERGENCIES IN THE JURISDICTION OF THE
MONTECITO FIRE PROTECTION DISTRICT

WHEREAS, the Montecito Fire Protection District ("Fire District") is a fire protection district duly organized and existing pursuant to the Fire Protection District Law of 1987 codified in Health & Safety Code section 13800 et seq.; and

WHEREAS, the purpose of the Fire District is to, among other things, provide (i) fire protection services, (ii) rescue services, (iii) emergency medical service; (iv) hazardous material emergency response services, (v) ambulance services, and (vi) any other services relating to the protection of lives and property within the jurisdiction of the Fire District; and

WHEREAS, during December 2017 and January 2018, the jurisdiction of the Fire District, among other areas, was subject to federal emergency declarations due to fires and floods; and

WHEREAS, in response to these emergencies the Fire District received and accepted donations to assist the Fire District in responding to these emergencies.

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District does hereby resolve as follows:

1. That the Board hereby ratifies and approves the Fire Chief's acceptance of the following donations during the federal declared emergency:
 - a. \$95,300 in cash donations from various anonymous donors.
 - b. Honda Pioneer 1000 ATV valued at \$14,000 from Direct Relief.
 - c. Headlamps, light sticks, strobes and duffels (value unknown) from Direct Relief.
 - d. Work gloves (value unknown) from Home Depot.
 - e. Rubber boots and gloves (value unknown) from Ace Hardware
2. The Board herby further directs that the Fire Chief or designee provide each donor with a donation letter as required under the Internal Revenue Code recognizing the value and purpose of the donation and to further express the Fire District's sincere gratitude and appreciation for the generous and important donation provided by each donor.

PASSED AND ADOPTED, by the Board of Directors the Montecito Fire Protection District this 22nd day of January 2018, by the following vote, to wit:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Peter van Duinwyk, President

ATTEST:

John Venable, Secretary

Agenda

Item #16

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

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 10/1/17	1,561,179.41	102,976.06	2,659,745.58	5,360,247.92	9,684,148.97
Income:					
Tax Revenue	765,803.27	-	-	-	765,803.27
Interest income	9,653.91	254.06	6,611.43	13,326.56	29,845.96
Other:					
CalOES - Sand Fire, 7/24-7/25/17	3,623.25	-	-	-	3,623.25
CalOES - Elm 2 Fire, 5/18-5/21/17	28,613.55	-	-	-	28,613.55
CalOES - Hill Fire, 6/26-6/27/17	11,879.94	-	-	-	11,879.94
EMS Mgmt LLC, First response pmt	25,389.65	-	-	-	25,389.65
Witness fee for Fire Marshal	279.51	-	-	-	279.51
Cal Card rebate, Q2	708.97	-	-	-	708.97
SY Pharmacy donation	500.00	-	-	-	500.00
Community member donation	1,000.00	-	-	-	1,000.00
	<u>847,452.05</u>	<u>254.06</u>	<u>6,611.43</u>	<u>13,326.56</u>	<u>867,644.10</u>
Expenses:					
Warrants and Claims	(104,801.23)	-	(40,471.70)	(63.00)	(145,335.93)
Payroll	(1,274,032.09)	-	-	-	(1,274,032.09)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	11,673.78	-	-	-	11,673.78
	<u>(1,367,159.54)</u>	<u>-</u>	<u>(40,471.70)</u>	<u>(63.00)</u>	<u>(1,407,694.24)</u>
Cash Balance at 10/31/17	<u>1,041,471.92</u>	<u>103,230.12</u>	<u>2,625,885.31</u>	<u>5,373,511.48</u>	<u>9,144,098.83</u>
Cash in Treasury per Balance Sheet	<u>1,724,766.40</u>	<u>103,230.12</u>	<u>2,625,885.31</u>	<u>5,373,511.48</u>	<u>9,827,393.31</u>
Difference to reconcile	683,294.48	-	-	-	683,294.48
Reconciliation:					
Outstanding payroll payments					
CalPERS retirement contribution (11/1)	87,094.44	-	-	-	87,094.44
Mass Mutual contribution (11/1)	19,715.00	-	-	-	19,715.00
Payroll deposit (11/1)	487,642.21	-	-	-	487,642.21
EFT Payable (Acct 1015)					
Montecito Firefighter's Association	6,955.50	-	-	-	6,955.50
CalPERS retirement contribution (10/16)	80,418.02	-	-	-	80,418.02
Accounts Payable (Acct 1210)					
Life Assist	1,469.31	-	-	-	1,469.31
	<u>683,294.48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>683,294.48</u>

* Summary of reimbursed expenses:

Conexis flexible spending account refund (10/13/17)
Conexis flexible spending account refunds (3/2017), \$166.70
MERRAG reimb. for cell phone services, \$140.19
MERRAG reimb. for gas charges, \$140.08
York Risk Services - Temporary disability payments, 1/12-1/25/17, \$2,256.86
Conexis flexible spending account refunds (6/2017), \$1,065.39
SDRMA reimb. for purchasing protection equipment, \$1,000
Lompoc City Fire - Reimb. For AP Triton EMS Report, \$3,444.50
Carpinteria-Summerland FPD - Reimb. For AP Triton EMS Report, \$3,444.50

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
November 30, 2017

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 11/1/17	1,041,471.92	103,230.12	2,625,885.31	5,373,511.48	9,144,098.83
Income:					
Tax Revenue	2,517,923.66	-	-	-	2,517,923.66
Interest income	8,418.70	-	-	-	8,418.70
	<u>2,526,342.36</u>	-	-	-	2,526,342.36
Expenses:					
Warrants and Claims	(178,198.80)	-	(14,746.34)	-	(192,945.14)
Payroll	(974,402.04)	-	-	-	(974,402.04)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	-	-	-	-	-
	<u>(1,152,600.84)</u>	-	<u>(14,746.34)</u>	-	<u>(1,167,347.18)</u>
Cash Balance at 11/30/17	<u>2,415,213.44</u>	<u>103,230.12</u>	<u>2,611,138.97</u>	<u>5,373,511.48</u>	<u>10,503,094.01</u>
Cash in Treasury per Balance Sheet	<u>2,828,575.42</u>	<u>103,230.12</u>	<u>2,611,138.97</u>	<u>5,373,511.48</u>	<u>10,916,455.99</u>
Difference to reconcile	413,361.98	-	-	-	413,361.98
Reconciliation:					
Outstanding payroll payments					
CalPERS retirement contribution (12/1)	82,090.45	-	-	-	82,090.45
Mass Mutual contribution (12/1)	20,290.00	-	-	-	20,290.00
Payroll deposit (12/1)	310,982.53	-	-	-	310,982.53
	<u>413,362.98</u>	-	-	-	<u>413,362.98</u>

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

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 12/1/17	2,415,213.44	103,230.12	2,611,138.97	5,373,511.48	10,503,094.01
Income:					
Tax Revenue	6,114,439.60	-	-	-	6,114,439.60
Interest income	-	-	-	-	-
Other:					
USFS - Whittier Fire, 7/14-7/31/17	61,316.19	-	-	-	61,316.19
USFS - Whittier Fire, 07/08-08/04/17	59,942.96	-	-	-	59,942.96
USFS - Schaeffer Fire, 07/03-07/18/17	34,085.05	-	-	-	34,085.05
EMS Mgmt LLC, First response pmt	25,389.65	-	-	-	25,389.65
CSFD Dispatch Services	22,325.00	-	-	-	22,325.00
Cal Card rebate, Q3	446.02	-	-	-	446.02
Comm. member donation - Thomas Fire	300.00	-	-	-	300.00
	<u>6,318,244.47</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,318,244.47</u>
Expenses:					
Warrants and Claims	(1,576,826.71)	(51,227.65)	-	-	(1,628,054.36)
Payroll	(1,541,996.25)	-	-	-	(1,541,996.25)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	7,696.68	-	-	-	7,696.68
	<u>(3,111,126.28)</u>	<u>(51,227.65)</u>	<u>-</u>	<u>-</u>	<u>(3,162,353.93)</u>
Cash Balance at 10/31/17	<u>5,622,331.63</u>	<u>52,002.47</u>	<u>2,611,138.97</u>	<u>5,373,511.48</u>	<u>13,658,984.55</u>
Cash in Treasury per Balance Sheet	<u>6,143,947.25</u>	<u>52,002.47</u>	<u>2,611,138.97</u>	<u>5,373,511.48</u>	<u>14,180,600.17</u>
Difference to reconcile	521,615.62	-	-	-	521,615.62
Reconciliation:					
EFT Payable (Acct 1015)					
ZWorld GIS	10,000.00	-	-	-	10,000.00
Entenmann Rovin Co	338.40	-	-	-	338.40
Pierce Manufacturing Inc	427,351.40	-	-	-	427,351.40
CalPERS retirement contribution (12/29)	83,926.82	-	-	-	83,926.82
	<u>521,616.62</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>521,616.62</u>

* Summary of reimbursed expenses:

Miramar Hotel - Reimb. for independent fire sprinkler review services, \$689.18
SB City Fire - Reimb. For AP Triton EMS Report, \$3,444.00
Santa Maria City Fire - Reimb. For AP Triton EMS Report, \$3,444.50
N. Eubank - Reimb. for shift calendar, \$19.00
AFSS Southern Division - Checks voided after 6 months, \$100

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

Payee	Description	Amount
Fund 3650 - General		
ADP Inc	ADP fees	500.61
Aflac	Employee paid insurance, September 2017	1,781.50
Airgas West	Oxygen refills	177.52
Allstar Fire Equipment Inc	Extrication/Technical rescue gloves: 30 PR	1,034.40
Allstar Fire Equipment Inc	Wildland goggles: 10 PR	467.43
Allstar Fire Equipment Inc	PPE: Structure Helmets; 4 new hires	1,121.25
Allstar Fire Equipment Inc	PPE: 21 pair structure fire gloves	1,884.31
Branch Out Tree Care LLC	Property Owner Assistance: Nicolas Ln.	2,250.00
Branch Out Tree Care LLC	Hazard tree removal: Fearing Trail	15,000.00
Burtens Fire Inc	Vehicle supplies: Door switches	100.65
Burtens Fire Inc	Vehicle supplies; OES 317 Door handles	1,317.78
Chevron Business Card Services	Gasoline charges	157.20
Community Radio Inc	Gibraltar space rental qtrly, July-Sept 2017	938.52
Community Radio Inc	Gibraltar space rental qtrly, Oct-Dec 2017	938.52
Cox Communications	CAD connectivity & Internet	2,742.21
Creative Product Source Inc	Public education supplies: storybooks	606.13
Delta Dental	Dental insurance premium adj, August/Sept	1,060.00
Dino Denunzio's Paint & Body Shop	R91; paint hood & roof	800.00
EAN Services LLC	Rental car: L. Muller, Railroad incident	399.52
Eco Tree Works	Roadside weed abatement: Various	7,800.00
Forcible Entry Inc	Forcible Entry on-site training	2,413.13
Forcible Entry Inc	Forcible entry door system (budgeted)	6,007.50
Frontier	Circuit ID: 11/RTNB/566142	1,261.78
Hugo's Auto Detailing	Car was service, September 2017	375.00
Impulse Internet Services	Phone services, 10/25-11/24/17	1,883.99
InformaCo Emend Billing Service	IT support, October 2017	4,600.00
Iron Mountain	Shredding service, 8/30-9/26/17	151.44
Johnson Equipment Co	Labor, strip BC 915	400.00
Johnson Equipment Co	Fuse, E91	42.71
Johnson Equipment Co	Relay switch, USAR 91	146.62
Johnson Equipment Co	Adjusted price for inverter, E91	439.07
Johnson Equipment Co	Relay timer, USAR 91	102.90
Johnson Equipment Co	Warning lights, E391	345.38
Liebert Cassidy Whitmore	Labor attorney fees, September 2017	297.00
Life Assist Inc	Patient medical supplies	1,717.82
Marborg Industries	Refuse disposal, Sta. 1	398.49
Marborg Industries	Roll-offs for chipping project: Hot Springs	231.20
McCormix Corporation	Diesel fuel, September	1,521.87
Mission Uniform Service Inc	Shop towels	377.10
Montecito Water District	Water service	554.30
Peyton Scapes	Landscape maintenance	635.00
Precision Imaging	Office copier usage fee, September 2017	141.05
Price Postel & Parma	Legal services, August 2017	4,610.00
Ready Refresh By Nestle	Bottled water	279.50
Ruggiero Plumbing	Sta 1; kitchen drain clearing	399.00
Ruggiero Plumbing	Sta 2; kitchen drain clearing	159.00
Sansum Clinic	Employee medical exam	135.00
Santa Barbara County Fire Safe	SB Fire Safe Council: Montecito Fire, FY 17-18	200.00
Santa Barbara News Press	Public Notice; invitation to bid on roof project	115.44
Satcom Global Inc	Satellite phone charges	152.36
SB County Auditor-Controller	Additional user tax	68.38

Payee	Description	Amount
Shift Calendars	Shift calendars for 2018	831.75
Southern California Edison	Electricity service, Sta. 1 & 2	2,118.61
Sprinkle Tire Inc	Tires installation on SQ91	2,149.04
Sprint	E92 Sim card for MDC, 8/26-9/25/17	75.98
Staples Business Advantage	Office supplies	307.02
State of CA Forestry & Fire Prot.	Hazard mitigation project crews (11 days)	2,512.40
The Gas Company	Gas service	104.11
The Village Service Station	Smog check, PT92	58.50
The Village Service Station	Gasoline charges, September	1,852.57
Tierra Verde Tree Care	Hazard tree removal: Hot Springs Rd	2,700.00
Trace Analytics LLC	Mako compressed air testing	80.00
Turnout Maintenance Co LLC	Turnouts repairs	148.00
US Bank Corporate Card	A. Gil: Whittier fire asgmt meal	8.95
	Fax, server and Expensify, monthly fees	24.93
	Business meetings (3)	56.40
	L. Muller: Minerva 5 fire asgmt hotel	100.96
	Office supplies, postage and batteries for 920 cam	108.93
	Whilt/Zeitsoff: Miller complex asgmt hotel	133.79
	Vehicle service repair: tire installation for 920	137.78
	Flashlight repair kits, 912 and 916	291.57
	Manning Park reservation for evacuation drill	315.00
	T. Ederer/crew: Red fire asgmt hotel/meal	383.24
	T. Ederer/K. Kellogg: Miller complex hotels/meals	415.81
	Active shooter meeting	434.26
	Comm Strategy - Initiative 3: TY letter mailing	509.98
	A. Widling/crew: Parker 2 fire asgmt hotels/meals	607.47
	Vehicle service repair: A/C for 900	617.41
	M. Juarez: Whittier fire asgmt hotels/meals	647.81
	Sml engines fuel, drive shaft E391, lift gates E91	792.23
	Windshield replacement (900) and repair (BC914)	810.04
	K. Taylor: Fire Rescue International (Charlotte)	848.20
	K. Taylor: EMS Today Conference (Charlotte)	954.10
	K. Taylor: EMS Pinnacle Conference (Boca Raton)	1,041.63
	J. Reed/A. Widling: CSDA Annual Conf. reg.	1,160.00
	Gasoline charges (including fire asgmt travel)	2,843.95
Velocity Truck Center	E91; various sensor repairs	5,410.42
Veritiv Operating Company	Household supplies	875.73
Wageworks Inc	FSA plan reimbursements, employee paid	982.58
Wageworks Inc	FSA administrative fee, September 2017	110.50
	Fund 3650 Total	<u>104,801.23</u>
<u>Fund 3652 - Capital Reserves Fund</u>		
Lake Chevrolet	BC915 Vehicle: 2017 Chevy Tahoe (Budgeted)	40,471.70
	Fund 3652 Total	<u>40,471.70</u>
<u>Fund 3653 - Land & Building</u>		
Price Postel & Parma	Legal services - Station 3, August	63.00
	Fund 3653 Total	<u>63.00</u>

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

Payee	Description	Amount
Fund 3650 - General		
Across The Street Productions	Blue Card Command annual renewal fees	3,900.00
Across The Street Productions	Blue Card teacher training credit: Hauser	(2,500.00)
ADP Inc	ADP fees, November	697.92
Aflac	Employee paid insurance, October 2017	1,781.50
Allstar Fire Equipment Inc	PPE: Turnout sets for new hires (budgeted)	11,468.91
Allstar Fire Equipment Inc	PPE: Helmet accessories for new hires	267.09
Allstar Fire Equipment Inc	SCBA facemask and repair parts	2,467.06
Anchor Air Systems	AC Maintenance; Station 1	250.00
Andrew Rupp	A. Rupp Reimb: Paramedic recertification	190.00
Angel L Iscovich	Medical Director services, July-December 2017	3,000.00
Angel L Iscovich	Dr. Iscovich Controlled Substance Registration	731.00
Araceli Gil	A. Gil Reimb.: CalPERS Educational Forum	822.22
Benjamin Hauser	B. Hauser Reimb: Central LNU fire asgmt fuel	101.06
Benjamin Hauser	B. Hauser Reimb: Blue Card Instructor training	1,361.08
Brandon Bennewate	B. Bennewate Reimb: HazMat Cont Challenge Workshop	1,486.40
Brandon Bennewate	B. Bennewate Reimb: Advanced Rope Rescue Tech	723.00
Brandon Bennewate	B. Bennewate Reimb: Rescue Systems 2	1,005.00
Capitol Public Finance Group LLC	Independent analysis: Pension and OPEB review	8,190.00
Chevron Business Card Services	Gasoline charges	130.02
Cox Communications	CAD connectivity & Internet	2,742.21
EAN Services LLC	Rental car for Badaracco to pick of BC 915 vehicle	38.68
Eco Tree Works	Roadside weed abatement: East side of District	9,360.00
Eco Tree Works	Fuel treatment network: Upper Hyde Rd	4,680.00
Eco Tree Works	Fuel Treatment Network: Bella Vista	1,080.00
Eco Tree Works	Fuel Treatment Network: 1130 E. Mtn Dr area	15,160.00
Entenmann Rovin Co	Badges: New Hires (4)	449.23
Evan Skei	E. Skei Reimb: Central LNU fire asgmt hotels	200.00
Freedom Signs	Red Flag Warning signs	473.52
Frontier	Circuit ID: 11/RTNB/566142	1,265.83
Fuel Smart	Gasoline charges, November 2017	147.10
Garet Blake	G. Blake Reimb: Gatorade/water emergency supplies	296.90
GovConnection Inc	Panasonic Toughbook for Mechanic vehicle maint.	5,529.05
Hayward Lumber Company	Drywall for training	159.08
Hugo's Auto Detailing	Car wash service, July 2017	350.00
Hugo's Auto Detailing	Car wash service, October 2017	225.00
Impulse Internet Services	Phone services, 11/25-12/24/17	1,884.10
InformaCo Emend Billing Service	IT support, November 2017	4,600.00
Interstate Batteries of Sierra Madre	Batteries: BC 914 & BC 916	891.64
James Emerson	On-site instruction: Cardiac Arrest Mgmt	540.00
JDL Mapping	Mapping services, October 2017	687.50
Jeff Villarreal	J. Villarreal Reimb: Canyon fire asgmt fuel	94.32
John Badaracco	J. Badaracco Reimb: October Prepo. asgmt meals	149.00
Jordan Zeitsoff	J. Zeitsoff Reimb: Canyon fire asgmt fuel	82.24
Joyce Reed	J. Reed Reimb: CSDA Annual Conference	311.53
Liebert Cassidy Whitmore	Labor attorney fees, October 2017	324.00
Liebert Cassidy Whitmore	K. Taylor: LCW Annual Conf. reg (SF)	525.00
Liebert Cassidy Whitmore	A. Widling: LCW Annual Conf and post-Conf reg (SF)	900.00
Life Assist Inc	Patient medical supplies	11.12
Life Assist Inc	Patient medical supplies	1,152.64
Lion Total Care Inc	Rental turnouts and boots for Academy (6)	1,986.00
Maeve Juarez	M. Juarez Reimb: LPF Memorial travel expenses	471.82

Payee	Description	Amount
Marborg Industries	Refuse disposal	553.07
McCormix Corporation	Diesel fuel, October	2,235.21
Mission Uniform Service Inc	Shop towels	574.13
Mobile Concepts By Scotty Inc	Op Area Command Trailer - MFD share	10,000.00
Montecito Village Hardware	Bolts; Painting supplies for academy props	93.55
Montecito Water District	Water service	616.49
Nationwide Power Solutions Inc	Shepard Mesa UPS replacement (CSFD reimbursable)	1,823.27
O'Connor Pest Control	Quarterly pest control maintenance	178.00
Paradise Chevrolet	Heater hose: R 912	76.41
Peyton Scapes	Landscape maintenance	550.00
Precision Imaging	Office copier usage fee, 9/30-10/29/17	365.58
Price Postel & Parma	Legal services, September	3,110.00
Price Postel & Parma	Legal services, October	2,588.50
Ready Refresh By Nestle	Bottled water	280.50
Robert D Teneyck	Logo/Visual Identity for MFA	4,700.00
Robert D Teneyck	Commemorative painting project management	2,750.00
Robert Galbraith	R. Galbraith Reimb: Laundry detergent	387.79
Rs Communication Consultants	Bendix command portable radios (8) - budgeted	11,518.47
Ryland Mccracken	R. McCracken Reimb: Rescue Systems 2	2,025.46
Safety First Seminars	CPR re-certification on-site training	910.00
Safety Kleen Corp	Quarterly solvent tank maintenance	290.98
Santa Barbara News Press	Public Notice: invitation to bid on rental project	118.56
Santa Barbara Trophy	PPE: Name badges (13)	117.99
SB County Auditor Controller	Additional user tax	413.09
SB County Auditor Controller	FIN quarterly billing Q2, FY 17-18	3,990.25
SB County Tax Collector's Office	Secured taxes charges for 3 MFPD properties	5,916.79
Scott Chapman	S. Chapman Reimb: Wildland pack accessories	84.62
Scott Chapman	S. Chapman Reimb: Class A uniform	640.04
Scott Chapman	S. Chapman Reimb: Brunacini Leadership Retreat	1,519.82
Shawn Whilt	S. Whilt Reimb: Rescue Systems 2	1,762.50
South Coast Emer. Vehicle Svc	E391: Handle	23.24
Southern California Edison	Electricity service, Sta. 1 & 2	1,820.76
Sprinkle Tire Inc	Tires vehicle 900	756.94
Sprint	E92 Sim cards for MDC, 9/26-10/25/17	75.98
Staples Business Advantage	Office supplies	870.65
Stevens Detailing Inc	Vehicle cleaning supplies	463.32
Suds-Duds Launderette	Turnouts cleaned	70.95
The Gas Company	Gas service	96.28
The UPS Store	Shipping charges	25.10
The Will-Burt Co	Headlights for E91 & E92 (budgeted)	3,061.66
Tierra Verde Tree Care	Hazard Tree Removal: E. Mountain Dr.	1,040.00
Turnout Maintenance Co LLC	Turnouts repairs	139.00
US Bank Corporate Card	Batteries supply	17.26
	Fax, server and Expensify, monthly fees	24.93
	Rope rescue maintenance: Vortex pulley	29.09
	Hydrant maint. supplies, and hydrostatic testing	53.31
	Business meeting: 900 +3	57.34
	A. Gil: LCW HR webinar - IDR update	100.00
	K. Kellogg: Miller Complex asgmt hotel	100.98
	K. Taylor: EMS Commission (SFO)	115.46
	T. Ederer: Miller Complex asgmt travel	131.98
	J. Zeitsoff: Miller Complex asgmt hotel	141.90
	Survey Monkey, annual fee	336.00
	J. Reed/A. Widling: CSDA Annual Conf. hotel dep.	391.32
	A. Gil: CalPERS Educational Forum registration	399.00
	K. Taylor: LCW Communication Counts	425.00

Payee	Description	Amount
US Bank Corporate Card (cont'd)	K. Taylor: Contra Costa FD visit	445.29
	Office supplies: extnl HD, USB drives, HDMI cord	471.44
	M. Juarez: LPF Memorial asgmt travel exp.	645.26
	PPE: Wildland & red bags, safety glasses, earplugs	716.98
	Training manuals for new hires	811.23
	J. Reed: CSTI Advanced PIO training	1,100.00
	Vehicle maint: R91 wash, 900 AC repair, 912 oil change	1,179.05
	Gasoline charges	1,486.24
	PPE: Wildland shirts (5)	1,950.85
Various	HEARO radio reimbursement - L. Tragos	101.20
Various	HEARO radio reimbursement - E. Marx	124.66
Various	HEARO radio reimbursement - L. Lauffer	124.66
Various	HEARO radio reimbursement - M. McDavid	126.15
Veritiv Operating Company	Household supplies	406.28
Verizon Wireless	Wireless service, 9/14-10/13/17	2,005.22
Verizon Wireless	Equipment charges	435.61
Wageworks Inc	FSA plan reimbursements, employee paid	632.34
Wageworks Inc	FSA administrative fee, October 2017	110.50
Winema Industrial & Safety Supply	Tubing for gas monitors	452.55
ZWorld GIS	Wildfire Plan map update project, October 2017	1,075.00
	Fund 3650 Total	<u>178,198.80</u>
<u>Fund 3652 - Capital Reserves Fund</u>		
Johnson Equipment Co	BC915 Vehicle: 2017 Chevy Tahoe (upfit)	14,476.34
Lake Chevrolet	BC915 Vehicle: 2017 Chevy Tahoe (add'l corr pmt)	270.00
	Fund 3652 Total	<u>14,746.34</u>

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

Payee	Description	Amount
Fund 3650 - General		
ADP Inc	ADP fees, 12/08/17	506.80
Advance Marking Systems	PPE: Accountability name tags; new recruits/promos	217.88
Aflac	Employee paid insurance, November 2017	1,781.50
Airgas West	Oxygen refills	177.52
Alex Broumand	A. Broumand Reimb: Active Shooter equipment	359.59
Allstar Fire Equipment Inc	2 pry bars	506.21
Anchor Air Systems	AC maintenance: Station 1	100.00
Andrew Seybold Inc	Legal services for FCC for Valley Peak	598.00
Arosha Inc	Uniforms: Auxiliary (6)	339.31
Arosha Inc	PPE: Lettering on wildland shirts	180.00
Arosha Inc	Centennial Gala steel cups (210)	2,142.49
Boone Printing & Graphics	MFD stationery notepads	121.77
Bound Tree Medical	Patient medical supplies: P91 & P92	856.36
Bunnin	P 920 repair: Traction Control System	197.86
Cada-Save/EAP	Employee assistance program, annual contract	1,564.00
California Electric Supply	Sta 1 maintenance: Electrical Floor Box	226.28
CalPERS	CalPERS Pre-2013 Pool Misc for FY 17-18 (1 of 2)	53,750.00
CalPERS	CalPERS Pre-2013 Pool Safety for FY 17-18 (1 of 2)	376,250.00
California Special Districts Assoc	2018 CSDA Membership Renewal	6,842.00
Cox Communications - Business	CAD connectivity & Internet	2,742.21
Daniel Arnold	D. Arnold Reimb: S-290 Wildland Behavior	302.05
Department of Justice	LiveScan fingerprint screening (4)	196.00
Entenmann Rovin Co	Retirement badge & wallet: Badaracco	268.23
Entenmann Rovin Co	Badges: Promotions (3)	338.40
Evan Skei	E. Skei Reimb: Chief Officer 3C	736.21
Fechter & Company	Financial Audit FY 16-17	7,853.00
Foxfury LLC	Scene lights, 3 (budgeted)	8,198.85
Freedom Signs	Remove lettering: BC915	375.00
Frontier	Circuit ID: 11/RTNB/566142	1,265.80
Garet Blake	G. Blake Reimb: Water and Gatorade emer. supplies	307.68
Hayward Lumber Company	Lumber supplies for Academy	2,214.12
Hugo's Auto Detailing	Car wash service, November 2017	400.00
Informaco Emend Billing Service	IT support, December 2017	4,600.00
Interstate Batteries of Sierra Madre	Batteries: (6) Engine 91 & (3) Usar 91	1,201.30
Iron Mountain	Shredding service, 10/25-11/28/17	75.92
Jacqueline Jenkins	J. Jenkins Reimb: Advanced PIO	384.36
John Venable	J. Venable Reimb: CSDA SB Chapter Meeting	71.68
Joyce Reed	J. Reed Reimb: Advanced PIO	202.51
Juan O's Mobile Repair	OES 317 repair: replaced dipstick	285.00
L N Curtis & Sons	Service Extrication Tools	355.00
Liebert Cassidy Whitmore	Labor attorney fees, November 2017	912.00
Life Assist Inc	Patient medical supplies	2,050.66
Lucas Grant	L. Grant Reimb: Confined Space Rescue	2,244.65
Marborg Industries	Refuse disposal, Sta. 1	398.49
MAS Public Safety Consulting LLC	Response calls analytics service	80.00
McCormix Corporation	Diesel fuel, November	2,819.37
Mission Uniform Service Inc	Shop towels	377.11
Mitchell1	Vehicle diagnostic software renewal	1,728.00
Montecito Water District	Water service	578.77
Nicholas Eubank	N. Eubank Reimb: S-290 Wildland Behavior	360.67
On Duty Uniforms	PPE: Wildland brush pants (11)	1,943.81

Payee	Description	Amount
PARS Public Agency Retmt Svcs	PARS Pension Contribution for FY 17-18 (1 of 3)	600,000.00
Peyton Scapes	Landscape maintenance	635.00
Physio Control	Annual LifePak 15 maintenance	1,512.00
Pierce Manufacturing Inc	E93: Pierce Type 3 Engine Pre-payment (budgeted)	427,351.40
Precision Imaging	Office copier usage fee, 10/30-11/29/17	197.41
Price Postel & Parma	Legal services, November 2017	3,591.00
Rapco Industries Inc	Small Tools: Chainsaw parts	670.18
Ready Refresh By Nestle	Bottled water	252.53
Robert D TenEyck	Annual Report project - deposit	6,250.00
Ryland McCracken	R. McCracken Reimb: Paramedic renewal	209.00
Safety Kleen Corp	Quarterly solvent tank maintenance	355.34
Santa Barbara Cty Special Districts	SB County Special Districts: MFPD, 2018	300.00
Santa Barbara Locksmiths Inc	Key safes for BC 915 Vehicle	81.52
Santa Barbara News Press	Public notice: ITB# 2017-001.2 Roof Bid	112.32
Satcom Global Inc	Satellite phone charges, November	152.36
Satcom Global Inc	Satellite phone charges, December	153.19
SB County IT Services	Billing for IT Services FY 17-18 Montecito Fire	1,939.00
SB Tree Care Inc	Fuel Treatment Network: Oak Creek Cyn	1,900.00
Shawn Whilt	S. Whilt Reimb: Confined Space Rescue	976.00
SM Tire	6 tires for MERRAG van (reimbursable)	844.74
SM Tire	4 tires for BC 912	574.41
Southern California Edison	Electricity service	1,686.05
Sprint	E92 Sim cards for MDC, 10/26-11/25/17	75.98
Staples Business Advantage	Office supplies	275.72
The Gas Company	Gas service	151.85
The UPS Store	Shipping supplies, shipping charges	248.12
The Village Service Station	Gasoline charges, October 2017	1,134.37
Tierra Verde Tree Care	Hazard tree removal: Stone Meadow Lane	1,815.00
US Bank Corporate Card	Manning Park cancellation for evac. drill	(280.00)
	Canyon Fire: E92 toll fee	11.01
	Fax, server and Expensify, monthly fees	24.93
	Active 911 subscription upgrades	39.40
	Business meetings (3)	92.17
	Hydration supplies	132.60
	Hydrants maintenance supplies	148.54
	Recognition for T. Edwards retirement	203.48
	Pop-up shade tent and extension cord	214.66
	Incident mgmt supplies and pocket calendars	223.01
	Portable radio microphone accessories	270.47
	Training supplies: liquid for smoke machine	285.60
	Software for Motorola radio programming	322.17
	J. Jenkins: Lynda.com Comm training	359.88
	Red flag staffing event meals	368.98
	PPE: Rescue belts and wildland gloves	477.94
	K. Taylor: Cal Chiefs Annual Conference	642.96
	J. Reed/A. Widling: CSDA Annual Conference	946.81
	J. Jenkins: CSTI Advance PIO training	1,100.00
	K. Taylor: EMS World (Las Vegas)	1,229.72
	Gasoline charges	1,549.16
	Chainsaw parts	3,052.92
Veritiv Operating Company	Household supplies	511.41
Verizon Wireless	Wireless service, 10/14-11/13/17	1,981.39
Village Automotive Repair Inc	Service BC915	202.03
Village Fuel Partners Lp	Gasoline charges, October 2017	207.06
Village Fuel Partners Lp	Gasoline charges, November 2017	1,398.56
Wageworks Inc	FSA plan reimbursements, employee paid	4,869.43

Payee	Description	Amount
Wageworks Inc	FSA administrative fee, 11/1-11/30/17	110.50
Winema Industrial & Safety Supply	Probe tubing for gas monitors	101.01
ZWorld GIS	Mapping services, annual subscription (budgeted)	10,000.00
	Fund 3650 Total	<u>1,576,826.71</u>
<u>Fund 3651 - Pension Obligation Fund</u>		
Union Bank	Debt service interest expense	2,237.40
Union Bank	Principal payment less credit	48,990.25
	Fund 3651 Total	<u>51,227.65</u>

**MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
October, November and December 2017**

	<u>October</u>	<u>November</u>	<u>December</u>
Regular Salaries	\$ 563,834.41	\$ 571,842.08	\$ 565,621.66
Directors Fees	1,225.00	875.00	-
Auxiliary	1,972.00	1,887.00	4,020.50
FLSA Safety	6,810.40	6,573.65	13,723.70
FLSA Dispatch	3,205.76	3,020.80	3,155.36
Overtime	326,835.42	116,529.65	613,047.38
Dispatch Cadre Earnings	1,850.08	2,685.60	2,685.60
Mass Mutual 457 Contribution	8,600.00	8,600.00	8,600.00
Text Message Stipend	-	80.00	-
Uniform Stipend	2,000.00	333.33	-
Vacation Redemption Program	88,498.44	2,532.69	58,441.41
Labor Code 4850 Payroll	5,090.08	-	-
	<u>1,009,921.59</u>	<u>714,959.80</u>	<u>1,269,295.61</u>
Gross Wages			
District Contributions to Insurance	140,978.99	142,487.47	144,732.28
District Contributions to Medicare/SS	14,910.21	9,570.46	18,074.23
District Contributions to SU1	360.50	95.69	69.39
CalPERS Employee Contribution, District paid	48,651.28	47,997.40	48,494.38
CalPERS Employer Contribution, Employee paid	(46,600.79)	(46,160.17)	(46,544.45)
CalPERS, District Contribution	111,098.21	110,739.29	111,409.51
Health and Dependent Care FSA Contributions	(3,506.40)	(3,506.40)	(1,753.20)
Due to AFLAC	(1,781.50)	(1,781.50)	(1,781.50)
Total Benefits	<u>264,110.50</u>	<u>259,442.24</u>	<u>272,700.64</u>
Grand Total	<u>\$ 1,274,032.09</u>	<u>\$ 974,402.04</u>	<u>\$ 1,541,996.25</u>

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
St. Oegger, D.	08/26/17		24.0	1,850.40		1,850.40		
Davis, S.	09/14/17		4.0	318.90			318.90	Blue Card trainer
Lauritson, R.	09/22/17		24.0	3,363.84	3,363.84			
Bass, L.	09/25/17		4.0	300.54			300.54	Training backfill
Bass, L.	09/25/17		11.5	864.05		864.05		
Eubank, N.	09/25/17		4.0	213.78			213.78	Training backfill
Galbraith, R.	09/25/17		4.0	274.56			274.56	Training backfill
Klemowicz, E.	09/25/17		10.5	704.03		704.03		
Poulos, T.	09/25/17		11.0	795.14		795.14		
Powell, K.	09/25/17		4.0	268.20			268.20	Training backfill
Powell, K.	09/25/17		11.5	771.08		771.08		
Rupp, A.	09/25/17		10.5	623.23		623.23		
Zeitsoff, J.	09/25/17		9.5	676.59		676.59		
Blake, G.	09/26/17		24.0	1,647.36		1,647.36		
Edwards, T.	09/26/17		24.0	2,124.00	2,124.00			
Elliott, M.	09/26/17		24.0	1,850.40		1,850.40		
Hickman, K.	09/26/17		5.0	372.38			372.38	Training backfill
Walkup, R.	09/26/17	8.0	16.0	1,072.80	1,072.80			
Zeitsoff, J.	09/26/17		5.0	356.10			356.10	Training backfill
Bass, L.	09/27/17		24.0	1,803.24		1,803.24		
Davis, S.	09/27/17		24.0	1,913.40		1,913.40		
Fuentes, E.	09/27/17	16.0	8.0	648.12		648.12		
Poulos, T.	09/27/17		24.0	1,734.84		1,734.84		
Powell, K.	09/27/17		24.0	1,609.20		1,609.20		
Rupp, A.	09/27/17		24.0	1,424.52		1,424.52		
Blake, G.	09/28/17		6.0	411.84		411.84		
Davis, S.	09/28/17		5.0	398.62			398.62	STEVO training
Elliott, M.	09/28/17		24.0	1,850.40		1,850.40		
Fuentes, E.	09/28/17		24.0	1,944.36	1,944.36			
Hickman, K.	09/28/17	8.0	16.0	1,191.60	1,191.60			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Holthe, D.	09/28/17		5.0	466.28			466.28	Training backfill
Rupp, A.	09/28/17		5.0	296.78			296.78	Training backfill
Walkup, R.	09/28/17	8.0	16.0	1,072.80		1,072.80		
Briner, A.	09/29/17		4.0	348.00		348.00		
Broumand, A.	09/29/17		24.0	1,694.16		1,694.16		
Davis, S.	09/29/17		17.5	1,395.19		1,395.19		
Fuentes, E.	09/29/17		24.0	1,944.36		1,944.36		
Grant, L.	09/29/17		24.0	1,398.96		1,398.96		
Lauritson, R.	09/29/17		3.0	420.48	420.48			
Skei, E.	09/29/17	12.0	1.0	86.49	86.49			
Zeitsoff, J.	09/29/17		24.0	1,709.28		1,709.28		
Arnold, D.	09/30/17		3.0	160.34			160.34	Transport E91 to repair shop
Davis, S.	09/30/17		1.5	119.59		119.59		
Fuentes, E.	09/30/17		13.5	1,093.70		1,093.70		
Hickman, K.	09/30/17		13.5	1,005.41		1,005.41		
Holthe, D.	09/30/17		3.0	279.76		279.76		
Jenkins, J.	09/30/17		24.0	2,890.80	2,890.80			
Rupp, A.	09/30/17		1.5	89.02		89.02		
St. Oegger, D.	09/30/17		13.5	1,040.85		1,040.85		
Villarreal, J.	09/30/17		3.0	314.55		314.55		
Walkup, R.	09/30/17		24.0	1,609.20		1,609.20		
Widling, A.	09/30/17		5.0	442.50		442.50		
Widling, A.	09/30/17		2.0	177.00		177.00		
Hickman, K.	10/01/17	8.0	15.5	1,154.36	1,154.36			
Lauritson, R.	10/01/17		23.0	3,223.68	3,223.68			
Jenkins, J.	10/02/17		1.0	120.45	120.45			
Eubank, N.	10/03/17		2.0	106.89			106.89	HazMat meeting
Gil, A.	10/03/17		2.0	213.00			213.00	Financial audit
Hickman, K.	10/03/17		12.0	893.70		893.70		
Briner, A.	10/05/17		21.0	1,769.04			1,769.04	BC training
Jenkins, J.	10/05/17		1.0	120.45			120.45	Dispatch meeting
Mann, K.	10/05/17		12.0	972.18	972.18			
Walkup, R.	10/05/17		2.0	134.10			134.10	CPR recertification
Whitt, S.	10/05/17		2.0	129.51			129.51	CPR recertification

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing		Fire		Description
					Staffing	Reimbursable	Overtime	Reimbursable	
Zeitsoff, J.	10/05/17		2.0	142.44				142.44	CPR recertification
Davis, S.	10/06/17		9.0	717.53				717.53	Door prop training
Galbraith, R.	10/06/17		9.0	617.76				617.76	Door prop training
Grant, L.	10/06/17		9.0	524.61				524.61	Door prop training
Klemowicz, E.	10/06/17		9.0	603.45				603.45	Door prop training
Poulos, T.	10/06/17		9.0	650.56				650.56	Door prop training backfill
Rupp, A.	10/06/17		1.0	59.36	59.36				
Widling, A.	10/06/17		24.0	2,124.00	2,124.00				
Wrenn, B.	10/06/17		9.0	549.59				549.59	Door prop training
Zeitsoff, J.	10/06/17		23.0	1,638.06	1,638.06				
Hickman, K.	10/07/17		24.0	1,787.40	1,787.40				
Poulos, T.	10/07/17		24.0	1,734.84	1,734.84				
Zeitsoff, J.	10/07/17		24.0	1,709.28	1,709.28				
Poulos, T.	10/08/17		8.0	578.28			578.28		
Whilt, S.	10/08/17		8.0	518.04			518.04		
Wrenn, B.	10/08/17		8.0	488.52			488.52		
Briner, A.	10/09/17		8.0	673.92			673.92		
Arnold, D.	10/13/17		2.0	106.89				106.89	HazMat meeting
St. Oegger, D.	09/25-09/28/17		30.5	2,351.55			2,351.55		
Villarreal, J.	09/25-09/28/17		30.5	3,197.93			3,197.93		
Eubank, N.	09/25-09/29/17		70.5	3,767.87			3,767.87		
Hauser, B.	09/25-09/29/17		48.0	3,183.12			3,183.12		
Arnold, D.	09/26-09/28/17		30.5	1,630.07			1,630.07		
Ederer, T.	09/29-09/30/17		17.5	1,548.75			1,548.75		
Kellogg, K.	09/29-10/02/17		50.0	5,181.00			5,181.00		
Taylor, K.	09/29-10/02/17		68.0	7,481.36			7,481.36		
Gil, A.	09/30-10/02/17	12.0	22.5	2,396.25			2,396.25		
			Payroll 10/16/17	108,232.81	30,120.88	68,299.63	9,812.30		
Lauritson, R.	10/04/17		1.5	210.24				210.24	Fire investigation
Lauritson, R.	10/07/17		24.0	3,363.84	3,363.84				
Arnold, D.	10/09/17		6.0	320.67			320.67		
Davis, S.	10/09/17		8.0	637.80				637.80	Academy prep
Galbraith, R.	10/09/17		8.0	549.12				549.12	Academy prep
Klemowicz, E.	10/09/17		18.0	1,206.90			1,206.90		

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing		Fire		Overtime	Description
					Staffing	Reimbursable	Reimbursable	Overtime		
McCracken, R.	10/09/17		24.0	1,760.40			1,760.40			
Powell, K.	10/09/17		19.0	1,273.95			1,273.95			
Rupp, A.	10/09/17	16.0	2.5	148.39			148.39			
Villarreal, J.	10/09/17		19.5	1,979.72			1,979.72			
Davis, S.	10/10/17		7.0	558.08				558.08	Academy prep	
Fuentes, E.	10/10/17	8.0	16.0	1,296.24	1,296.24					
Galbraith, R.	10/10/17		7.0	480.48				480.48	Academy prep	
Grant, L.	10/10/17	16.0	8.0	466.32			466.32			
Klemowicz, E.	10/10/17	4.0	20.0	1,341.00			1,341.00			
Poulos, T.	10/10/17		24.0	1,734.84			1,734.84			
Powell, K.	10/10/17		24.0	1,609.20			1,609.20			
Rupp, A.	10/10/17		24.0	1,424.52			1,424.52			
Chapman, S.	10/11/17		24.0	1,967.40				1,967.40	BC training	
Davis, S.	10/11/17		24.0	1,913.40			1,913.40			
Fuentes, E.	10/11/17	24.0	-	-			-			
Gil, A.	10/11/17		2.0	213.00				213.00	Payroll processing	
McCracken, R.	10/11/17		24.0	1,760.40			1,760.40			
Wrenn, B.	10/11/17		24.0	1,465.56			1,465.56			
Briner, A.	10/12/17		12.5	1,053.00			1,053.00			
Galbraith, R.	10/12/17		13.5	926.64			926.64			
Grant, L.	10/12/17		5.0	291.45			291.45			
Holthe, D.	10/12/17		13.0	1,212.32			1,212.32			
Jenkins, J.	10/12/17		16.0	1,927.20	1,927.20					
Klemowicz, E.	10/12/17		14.5	972.23			972.23			
Lauritson, R.	10/12/17		13.0	1,822.08	1,822.08					
Mann, K.	10/12/17		14.0	1,134.21	1,134.21					
Poulos, T.	10/12/17		24.0	1,734.84			1,734.84			
Powell, K.	10/12/17		14.0	938.70	938.70					
Whilt, S.	10/12/17		6.0	388.53	388.53					
Wrenn, B.	10/12/17		14.0	854.91	854.91					
Chapman, S.	10/13/17		24.0	1,967.40	573.82			1,393.58	BC training	
Galbraith, R.	10/13/17		17.0	1,166.88	1,166.88					
Holthe, D.	10/13/17	5.0	19.0	1,771.84			1,771.84			
Jenkins, J.	10/13/17		16.0	1,927.20	1,927.20					

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing		Fire		Description
					Staffing	Reimbursable	Overtime		
Klemowicz, E.	10/13/17	4.0	20.0	1,341.00	1,341.00				
Lauritson, R.	10/13/17		16.0	2,242.56	2,242.56				
McCracken, R.	10/13/17	12.0	12.0	880.20		880.20			
Muller, L.	10/13/17		13.5	710.98	710.98				
Wrenn, B.	10/13/17		24.0	1,465.56	1,465.56				
Mann, K.	10/14/17		24.0	1,944.36	1,944.36				
Blake, G.	10/15/17		24.0	1,647.36		1,647.36			
Holthe, D.	10/15/17	24.0	-	-		-			
Muller, L.	10/15/17		14.0	737.31	737.31				
Rupp, A.	10/15/17		24.0	1,424.52		1,424.52			
Villarreal, J.	10/15/17		24.0	2,436.61		2,436.61			
Briner, A.	10/16/17		24.0	2,021.76				2,021.76	BC training
Villarreal, J.	10/16/17		24.0	2,436.61		2,436.61			
Whilt, S.	10/16/17	24.0	-	-		-			
Bass, L.	10/17/17		24.0	1,938.60			1,938.60		
Fuentes, E.	10/17/17		24.0	1,944.36			1,944.36		
Poulos, T.	10/17/17		24.0	1,734.84			1,734.84		
Rupp, A.	10/17/17		24.0	1,424.52		1,424.52			
Whilt, S.	10/17/17	24.0	-	-		-			
Wrenn, B.	10/17/17		24.0	1,465.56			1,465.56		
Blake, G.	10/18/17		24.0	1,647.36		1,647.36			
Ederer, T.	10/18/17		24.0	2,124.00		2,124.00			
Villarreal, J.	10/18/17		24.0	2,436.61		2,436.61			
Bass, L.	10/19/17		24.0	1,938.60		1,938.60			
Briner, A.	10/19/17		2.5	210.60		210.60			
Fuentes, E.	10/19/17		10.0	810.15			810.15		
Holthe, D.	10/19/17		24.0	2,238.12			2,238.12		
Poulos, T.	10/19/17		24.0	1,734.84			1,734.84		
Wrenn, B.	10/19/17		12.0	732.78			732.78		
Ederer, T.	10/20/17		24.0	2,124.00		2,124.00			
McCracken, R.	10/20/17		24.0	1,760.40		1,760.40			
Poulos, T.	10/20/17		24.0	1,734.84		1,734.84			
Villarreal, J.	10/20/17		24.0	2,436.61		2,436.61			
Bass, L.	10/21/17		24.0	1,938.60		1,938.60			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Fuentes, E.	10/21/17		24.0	1,944.36		1,944.36		
Rupp, A.	10/21/17		24.0	1,424.52		1,424.52		
Wrenn, B.	10/21/17		24.0	1,465.56	1,465.56			
Blake, G.	10/22/17		24.0	1,647.36	1,647.36			
Chapman, S.	10/22/17		24.0	1,967.40	1,967.40			
Fuentes, E.	10/22/17		24.0	1,944.36		1,944.36		
Villarreal, J.	10/22/17		24.0	2,436.61	2,436.61			
Walkup, R.	10/22/17	8.0	16.0	1,072.80	1,072.80			
Bennewate, B.	10/23/17		24.0	1,667.16	1,667.16			
Reed, J.	10/23/17		2.0	185.76			185.76	Town hall meeting
Whilt, S.	10/23/17	16.0	8.0	518.04	518.04			
Wrenn, B.	10/23/17		9.0	549.59			549.59	Academy assistance
Mann, K.	10/25/17		24.0	1,944.36	1,944.36			
Arnold, D.	10/09-10/12/17		42.0	2,244.69		2,244.69		
Broumand, A.	10/09-10/12/17		28.5	2,011.82		2,011.82		
Elliott, M.	10/09-10/22/17		206.0	15,882.60		15,882.60		
Hickman, K.	10/09-10/22/17		206.0	15,341.85		15,341.85		
Bennewate, B.	10/12-10/19/17	16.0	116.0	8,057.94		8,057.94		
Skei, E.	10/12-10/19/17		132.0	11,416.68		11,416.68		
Walkup, R.	10/12-10/19/17		96.0	6,436.80		6,436.80		
Arnold, D.	10/13-10/18/17		120.0	6,413.40		6,413.40		
Broumand, A.	10/13-10/22/17		168.0	11,859.12		11,859.12		
Zeitsoff, J.	10/13-10/22/17		168.0	11,964.96		11,964.96		
Badaracco, J.	10/14-10/16/17		25.0	2,267.25		2,267.25		
Zeitsoff, J.	10/9-10/12/17		29.0	2,065.38		2,065.38		
Hauser, B.	10/9-10/13/17		64.0	4,437.12		4,437.12		
Payroll 11/1/17				218,602.61	58,767.42	151,068.38	8,766.81	
Grand Total				326,835.42	88,888.30	219,368.01	18,579.11	

% of Total 100.0% 27.2% 67.1% 5.7%

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Fire		
Lauritson, R.	10/04/17		0.5	70.08				70.08	Fire investigation
Taylor, J.	10/05/17		2.5	124.20				124.20	Dispatch meeting
Eubank, N.	10/10/17		48.0	2,565.36			2,565.36		
Jenkins, J.	10/10/17		2.0	240.90	240.90				
Lauritson, R.	10/14/17		24.0	3,363.84	3,363.84				
Lauritson, R.	10/18/17		4.5	630.72	630.72				
Rupp, A.	10/19/17		4.0	237.42				237.42	ACLS training
Wrenn, B.	10/22/17		24.0	1,465.56			1,465.56		
Blake, G.	10/24/17		9.5	652.08				652.08	Academy backfill
Fuentes, E.	10/24/17		4.0	324.06				324.06	BC test backfill
Walkup, R.	10/24/17		4.0	268.20				268.20	BC test assistance
Whilt, S.	10/24/17		4.0	259.02				259.02	BC test assistance
Bennewate, B.	10/25/17		9.0	625.19				625.19	Academy backfill
Ederer, T.	10/25/17		24.0	2,124.00	2,124.00				
Hauser, B.	10/25/17		24.0	1,904.04	1,904.04				
Hickman, K.	10/25/17		24.0	1,787.40	1,787.40				
Whilt, S.	10/26/17		24.0	1,554.12	1,554.12				
Bennewate, B.	10/27/17	16.0	8.0	555.72	555.72				
Briner, A.	10/27/17		24.0	2,021.76	2,021.76				
Ederer, T.	10/27/17		24.0	2,124.00	2,124.00				
Hickman, K.	10/27/17		9.0	670.28				670.28	Academy backfill
Zeitsoff, J.	10/27/17		24.0	1,709.28	1,709.28				
Ederer, T.	10/28/17		4.5	398.25	398.25				
Lauritson, R.	10/28/17		24.0	3,363.84	3,363.84				
Whilt, S.	10/28/17		24.0	1,554.12	1,554.12				
Wrenn, B.	10/28/17		24.0	1,465.56	1,465.56				
Chapman, S.	10/29/17		24.0	1,967.40	1,967.40				
Poulos, T.	10/29/17		24.0	1,734.84	1,734.84				
Zeitsoff, J.	10/30/17		24.0	1,709.28	1,709.28				

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Bennewate, B.	10/31/17	8.0	16.0	1,111.44	1,111.44			
Villarreal, J.	11/02/17		3.0	273.02			273.02	Training backfill
Widling, A.	11/02/17		24.0	2,124.00	2,124.00			
Briner, A.	11/03/17		24.0	2,021.76	2,021.76			
Grant, L.	11/03/17	16.0	8.0	466.32	466.32			
Skei, E.	11/03/17		7.0	605.43			605.43	MOBEX drill prep
Zeitsoff, J.	11/03/17		24.0	1,709.28	1,709.28			
Hickman, K.	11/04/17	8.0	16.0	1,191.60	1,191.60			
McCracken, R.	11/04/17		11.5	843.53			843.53	MOBEX drill backfill
Eubank, N.	11/05/17		24.0	1,348.92	1,348.92			
Nahas, A.G.	11/05/17	5.5	-	-			-	Payroll, fire billing, claims
Taylor, J.	11/05/17		4.0	198.72	198.72			
Walkup, R.	11/05/17		24.0	1,685.52	1,685.52			
Hickman, K.	11/07/17	8.0	16.0	1,191.60	1,191.60			
Arnold, D.	11/08/17	24.0	-	-				
Fuentes, E.	11/08/17		10.0	810.15			810.15	Training backfill
Badaracco, J.	11/11/17		4.5	408.11			408.11	Mechanic repair callback
Hauser, B.	11/16/17		64.0	640.32	640.32			Payroll correction from 11/1
		Payroll 11/16/17		54,100.24	43,898.55	4,030.92	6,170.77	
Ederer, T.	10/23/17		8.5	752.25			752.25	BC test prep and Board meeting
Wrenn, B.	10/24/17		9.0	549.59			549.59	Academy assistance
Ederer, T.	10/25/17		24.0	2,124.00	2,124.00			
Wrenn, B.	10/26/17		9.0	549.59			549.59	Academy assistance
Holthe, D.	11/04/17		11.5	1,072.43	1,072.43			
Briner, A.	11/09/17		24.0	2,021.76	2,021.76			
Bennewate, B.	11/10/17		24.0	1,667.16	1,667.16			
Briner, A.	11/10/17		9.0	758.16			758.16	Academy backfill
Jenkins, J.	11/10/17		16.0	1,927.20	1,927.20			
Klemowicz, E.	11/10/17		9.0	603.45			603.45	Academy backfill
Poulos, T.	11/10/17		24.0	1,734.84	1,734.84			
Powell, K.	11/10/17		10.0	702.30			702.30	Academy backfill
Widling, A.	11/10/17		24.0	2,124.00	2,124.00			
Wrenn, B.	11/10/17		15.0	915.97	915.97			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Staffing		
Bennewate, B.	11/11/17		24.0	1,667.16	1,667.16				
Elliott, M.	11/11/17		24.0	1,850.40	1,850.40				
Lauritson, R.	11/11/17		24.0	3,363.84	3,363.84				
Briner, A.	11/12/17		24.0	2,021.76	2,021.76				
Gregson, A.	11/12/17		24.0	2,124.00	2,124.00				
Holthe, D.	11/12/17	16.0	8.0	746.04	746.04				
Lauritson, R.	11/12/17		23.0	3,223.68	3,223.68				
Taylor, J.	11/12/17		24.0	1,192.32	1,192.32				
Grant, L.	11/13/17	16.0	8.0	466.32	466.32				
Hickman, K.	11/13/17	8.0	16.0	1,191.60	1,191.60				
Fuentes, E.	11/14/17		14.0	1,134.21	1,134.21				
Poulos, T.	11/14/17		10.0	722.85	722.85			722.85	Training backfill
Powell, K.	11/14/17		4.0	280.92	280.92				
Widling, A.	11/14/17		24.0	2,124.00	2,124.00				
Zeitsoff, J.	11/14/17		4.5	320.49	320.49				
Fuentes, E.	11/15/17		11.0	891.17	891.17			891.17	Training backfill
McCracken, R.	11/15/17		8.5	623.48	623.48				
Widling, A.	11/15/17		4.0	354.00	354.00				
Ederer, T.	11/16/17		24.0	2,124.00	2,124.00				
Fuentes, E.	11/16/17		24.0	1,944.36	1,944.36				
Zeitsoff, J.	11/16/17		9.5	676.59	676.59			676.59	Training backfill
St. Oegger, D.	11/18/17		24.0	1,850.40	1,850.40				
Walkup, R.	11/18/17		24.0	1,729.44	1,729.44				
Davis, S.	11/19/17		4.0	318.90	318.90			318.90	Academy prep
Galbraith, R.	11/19/17		4.0	274.56	274.56			274.56	Academy prep
Rupp, A.	11/19/17	16.0	8.0	496.92	496.92				
Eubank, N.	11/20/17		24.0	1,348.92	1,348.92				
Jenkins, J.	11/20/17		1.0	120.45	120.45				
Nahas, A.G.	11/20/17		1.0	106.50	106.50			106.50	Gann Limit worksheets
Taylor, J.	11/20/17		15.0	745.20	745.20				
Jenkins, J.	11/21/17		1.0	120.45	120.45				
Rupp, A.	11/21/17		15.0	931.73	931.73				
Briner, A.	11/22/17		24.0	2,021.76	2,021.76				

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Poulos, T.	11/22/17		10.0	722.85			722.85	Academy backfill
Fuentes, E.	11/23/17		24.0	1,944.36	1,944.36			
Powell, K.	11/23/17		24.0	1,685.52	1,685.52			
Wrenn, B.	11/23/17		24.0	1,465.56	1,465.56			
Payroll 12/1/17				62,429.41	54,800.65	-	7,628.76	
Grand Total				116,529.65	98,699.20	4,030.92	13,799.53	

% of Total 100.0% 84.7% 3.5% 11.8%

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Emergency Staffing	Description
Bennewate, B.	10/25/17		1.5	104.20			104.20		Academy backfill
Holthe, D.	11/17/17		24.0	2,238.12	2,238.12				
Hickman, K.	11/24/17	8.0	16.0	1,191.60	1,191.60				
Lauritson, R.	11/24/17		16.0	2,242.56	2,242.56				
Poulos, T.	11/24/17		24.0	1,734.84	1,734.84				
Bass, L.	11/25/17		2.0	161.55			161.55		Worker's comp paperwork
Holthe, D.	11/25/17		24.0	2,238.12	2,238.12				
Lauritson, R.	11/25/17		24.0	3,363.84	3,363.84				
Lauritson, R.	11/26/17		23.0	3,223.68	3,223.68				
Fuentes, E.	11/27/17		24.0	1,944.36	1,944.36				
Grant, L.	11/27/17		24.0	1,398.96	1,398.96				
Jenkins, J.	11/27/17		2.0	240.90	240.90				
Taylor, J.	11/27/17		1.0	49.68	49.68				
Blake, G.	11/28/17		1.5	102.96			102.96		Paramedic meeting
Hickman, K.	11/28/17		2.5	186.19			186.19		Paramedic meeting
McCracken, R.	11/28/17		2.5	183.38			183.38		Paramedic meeting
Whitt, S.	11/28/17		1.5	97.13			97.13		Paramedic meeting
Wrenn, B.	11/28/17		8.5	519.05			519.05		Academy assistance
Bennewate, B.	11/29/17		11.0	764.12	764.12				
Poulos, T.	11/29/17		24.0	1,734.84	1,734.84				
Arnold, D.	12/01/17		7.5	421.54			421.54		Academy assistance
Widling, A.	12/02/17		24.0	2,124.00	2,124.00				
Wrenn, B.	12/02/17		24.0	1,465.56	1,465.56				
Arnold, D.	12/03/17	24.0	-	-					
Briner, A.	12/03/17	4.0	20.0	1,684.80	1,684.80				
Kellogg, K.	12/03/17	4.0	8.0	828.96				828.96	Thomas Fire
Ederer, T.	12/04/17		10.5	929.50		929.50			Thomas Fire
Edwards, S.	12/04/17		9.0	473.99			473.99		Academy assistance
Fuentes, E.	12/04/17		24.0	1,944.36	1,944.36				
Holthe, D.	12/04/17		3.5	326.39		326.39			Thomas Fire
Jenkins, J.	12/04/17		10.5	1,264.73				1,264.73	Thomas Fire
Klemowicz, E.	12/04/17	6.0	18.0	1,206.90	1,206.90				

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Emergency Staffing	Description
						Reimbursable	Staffing			
Muller, L.	12/04/17		1.0	52.67				52.67		Academy backfill
Nahas, A.G.	12/04/17		2.0	213.00				213.00		Financial audit
Rupp, A.	12/04/17		12.0	745.38		745.38				Thomas Fire
Whilt, S.	12/04/17		12.5	809.44		809.44				Thomas Fire
Wrenn, B.	12/04/17		12.5	763.32		763.32				Thomas Fire
Zeitsoff, J.	12/04/17		9.5	676.59		676.59				Thomas Fire
Briner, A.	12/05/17		21.0	1,769.04		1,769.04				Thomas Fire
Cochran, S.	12/05/17		15.0	936.68					936.68	Thomas Fire
Eubank, N.	12/05/17		20.5	1,152.20					1,152.20	Thomas Fire
French, K.	12/05/17		15.0	1,040.40					1,040.40	Thomas Fire
Galbraith, R.	12/05/17		15.0	1,441.58					1,441.58	Thomas Fire
Grant, L.	12/05/17		20.5	1,194.95					1,194.95	Thomas Fire
Hauser, B.	12/05/17		20.5	1,569.79					1,569.79	Thomas Fire
Hickman, K.	12/05/17		20.5	1,526.74					1,526.74	Thomas Fire
Jenkins, J.	12/05/17		16.0	1,927.20					1,927.20	Thomas Fire
Johnson, D.	12/05/17		15.0	936.68					936.68	Thomas Fire
Muller, L.	12/05/17		9.0	473.99				473.99		Academy backfill
Nahas, A.G.	12/05/17		1.5	159.75					159.75	Thomas Fire
Poulos, T.	12/05/17		22.0	1,590.27		1,590.27				Thomas Fire
Zeitsoff, J.	12/05/17		21.5	1,531.23					1,531.23	Thomas Fire
Bass, L.	12/06/17		24.0	1,938.60		1,938.60				Thomas Fire
Briner, A.	12/06/17	4.0	20.0	1,684.80		1,684.80				Thomas Fire
Broumand, A.	12/06/17		22.0	1,552.98					1,552.98	Thomas Fire
Cochran, S.	12/06/17		15.0	936.67		936.67				Thomas Fire
Edwards, S.	12/06/17		9.0	473.99				473.99		Academy assistance
Eubank, N.	12/06/17		9.0	505.85					505.85	Thomas Fire
French, K.	12/06/17		15.0	1,040.40					1,040.40	Thomas Fire
Fuentes, E.	12/06/17		24.0	1,944.36		1,944.36				Thomas Fire
Galbraith, R.	12/06/17		15.0	1,441.57		1,441.57				Thomas Fire
Grant, L.	12/06/17		24.0	1,398.96					1,398.96	Thomas Fire
Holthe, D.	12/06/17	15.5	-	-					-	Thomas Fire
Jenkins, J.	12/06/17		16.0	1,927.20					1,927.20	Thomas Fire
Juarez, M.	12/06/17		13.5	1,357.97					1,357.97	Thomas Fire
Klemowicz, E.	12/06/17	6.0	9.5	636.98					636.98	Thomas Fire
Poulos, T.	12/06/17		24.0	1,734.84					1,734.84	Thomas Fire
Powell, K.	12/06/17		24.0	1,685.52		1,685.52				Thomas Fire

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Emergency Staffing	Description
Rupp, A.	12/06/17		15.5	962.78				962.78	Thomas Fire
Skei, E.	12/06/17	24.0	-	-		-			Thomas Fire
Whitt, S.	12/06/17	16.0	8.0	518.04		518.04			Thomas Fire
Wrenn, B.	12/06/17		24.0	1,465.56		1,465.56			Thomas Fire
Zeitsoff, J.	12/06/17		24.0	1,709.28		1,709.28			Thomas Fire
Bennewate, B.	12/07/17		14.0	972.50	972.50				
Blake, G.	12/07/17		24.0	1,647.36		1,647.36			Thomas Fire
Briner, A.	12/07/17	4.0	20.0	1,684.80		1,684.80			Thomas Fire
Elliott, M.	12/07/17		24.0	1,850.40		1,850.40			Creek Fire
Grant, L.	12/07/17		24.0	1,398.96				1,398.96	Thomas Fire
Hauser, B.	12/07/17		24.0	1,837.80		1,837.80			Creek Fire
Hickman, K.	12/07/17		24.0	1,787.40				1,787.40	Thomas Fire
Jenkins, J.	12/07/17		2.0	240.90				240.90	Thomas Fire
Muller, L.	12/07/17		10.0	526.64			526.64		Academy backfill
Poulos, T.	12/07/17		24.0	1,734.84		1,734.84			Thomas Fire
Skei, E.	12/07/17		24.0	2,075.76		2,075.76			Thomas Fire
Zeitsoff, J.	12/07/17		24.0	1,709.28		1,709.28			Thomas Fire
Bass, L.	12/08/17		24.0	1,938.60		1,938.60			Thomas Fire
Bennewate, B.	12/08/17		9.0	625.19			625.19		Academy assistance
Briner, A.	12/08/17	4.0	20.0	1,684.80		1,684.80			Thomas Fire
Broumand, A.	12/08/17		24.0	1,694.16		1,694.16			Thomas Fire
Edwards, S.	12/08/17		9.0	473.98			473.98		Academy assistance
Fuentes, E.	12/08/17		24.0	1,944.36				1,944.36	Thomas Fire
Grant, L.	12/08/17		24.0	1,398.96				1,398.96	Thomas Fire
Holthe, D.	12/08/17		24.0	2,238.12		2,238.12			Thomas Fire
Jenkins, J.	12/08/17		3.0	361.35				361.35	Thomas Fire
Muller, L.	12/08/17		1.0	52.67			52.67		Academy backfill
Poulos, T.	12/08/17		24.0	1,734.84		1,734.84			Thomas Fire
Powell, K.	12/08/17		24.0	1,685.52		1,685.52			Thomas Fire
Rupp, A.	12/08/17		24.0	1,490.76		1,490.76			Thomas Fire
Skei, E.	12/08/17		24.0	2,075.76		2,075.76			Thomas Fire
Taylor, J.	12/08/17		19.0	943.92				943.92	Thomas Fire
Whitt, S.	12/08/17		24.0	1,554.12				1,554.12	Thomas Fire
Wrenn, B.	12/08/17		24.0	1,465.56		1,465.56			Thomas Fire
Zeitsoff, J.	12/08/17		24.0	1,709.28		1,709.28			Thomas Fire
Jenkins, J.	12/11/17		16.0	1,927.20				1,927.20	Thomas Fire

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Emergency Staffing	Description
Arnold, D.	12/04-12/08/17		48.0	2,697.84		2,697.84			Thomas Fire
Chapman, S.	12/04-12/08/17		48.0	4,248.00		4,248.00			Thomas Fire
McCracken, R.	12/04-12/08/17		42.0	3,080.70		3,080.70			Thomas Fire
St. Oegger, D.	12/04-12/08/17		48.0	3,700.80		3,700.80			Thomas Fire
Villairreal, J.	12/04-12/08/17		48.0	4,368.24		4,368.24			Thomas Fire
Widling, A.	12/04-12/08/17		59.0	5,221.50		5,221.50			Thomas Fire
Ederer, T.	12/05-12/09/17		96.0	8,496.00		8,496.00			Thomas Fire
Eubank, N.	12/06-12/08/17		63.0	3,540.91		3,540.91			Creek/Thomas Fire
Payroll 12/15/17				161,637.84	31,763.74	86,545.96	5,142.12	38,186.02	
Davis, S.	11/15/17		4.0	127.56			127.56		Payroll correction from 11/15
Galbraith, R.	11/15/17		4.0	109.86			109.86		Payroll correction from 11/15
Lauritson, R.	12/04/17		14.0	1,962.24	1,962.24				
Lauritson, R.	12/05/17		14.0	1,962.24				1,962.24	Thomas Fire
Lauritson, R.	12/06/17		14.0	1,962.24				1,962.24	Thomas Fire
Lauritson, R.	12/07/17		14.0	1,962.24				1,962.24	Thomas Fire
McCracken, R.	12/07/17		6.0	440.10		440.10			Thomas Fire
Lauritson, R.	12/08/17		16.0	2,242.56				2,242.56	Thomas Fire
Cochran, S.	12/09/17		24.0	1,498.68				1,498.68	Thomas Fire
French, K.	12/09/17		3.0	208.08				208.08	Thomas Fire
Fuentes, E.	12/09/17	6.0	18.0	1,458.27		1,458.27			Thomas Fire
Galbraith, R.	12/09/17	8.0	16.0	1,537.68				1,537.68	Thomas Fire
Hickman, K.	12/09/17		2.5	186.19				186.19	Thomas Fire
Jenkins, J.	12/09/17		4.0	481.80				481.80	Thomas Fire
Johnson, D.	12/09/17		3.0	187.34				187.34	Thomas Fire
Muller, L.	12/09/17		12.0	631.98				631.98	Thomas Fire
Rupp, A.	12/09/17		24.0	1,490.76		1,490.76			Thomas Fire
Bennewate, B.	12/10/17		24.0	1,667.16		1,667.16			Thomas Fire
Briner, A.	12/10/17	4.0	20.0	1,684.80		1,684.80			Thomas Fire
Broumand, A.	12/10/17		24.0	1,694.16				1,694.16	Thomas Fire
Cochran, S.	12/10/17		24.0	1,498.68		1,498.68			Thomas Fire
Davis, S.	12/10/17		24.0	2,678.76				2,678.76	Thomas Fire
Edwards, S.	12/10/17		16.0	842.64				842.64	Thomas Fire
French, K.	12/10/17		24.0	1,664.64				1,664.64	Thomas Fire
Fuentes, E.	12/10/17		24.0	1,944.36				1,944.36	Thomas Fire
Galbraith, R.	12/10/17		24.0	2,306.52				2,306.52	Thomas Fire
Grant, L.	12/10/17	16.0	8.0	466.32				466.32	Thomas Fire

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Emergency Staffing	Description
Gray, G.	12/10/17		3.0	76.50				76.50	Thomas Fire
Jenkins, J.	12/10/17		24.0	2,890.80				2,890.80	Thomas Fire
Johnson, D.	12/10/17		24.0	1,498.68				1,498.68	Thomas Fire
Klemowicz, E.	12/10/17		22.0	1,475.10		1,475.10			Thomas Fire
Nahas, A.	12/10/17		14.0	1,491.00				1,491.00	Thomas Fire
Poulos, T.	12/10/17		24.0	1,734.84		1,734.84			Thomas Fire
Reed, J.	12/10/17		25.5	2,368.44				2,368.44	Thomas Fire
Rubio, D.	12/10/17		2.5	63.75				63.75	Thomas Fire
Rubio, T.	12/10/17		1.0	25.50				25.50	Thomas Fire
Rupp, A.	12/10/17		24.0	1,490.76				1,490.76	Thomas Fire
Taylor, J.	12/10/17		24.0	1,192.32				1,192.32	Thomas Fire
Walkup, R.	12/10/17		24.0	1,729.44				1,729.44	Thomas Fire
Whitt, S.	12/10/17		24.0	1,554.12				1,554.12	Thomas Fire
Blake, G.	12/11/17		24.0	1,647.36		1,647.36			Thomas Fire
Davis, S.	12/11/17		24.0	1,913.40				1,913.40	Thomas Fire
French, K.	12/11/17		24.0	1,189.08				1,189.08	Thomas Fire
Fuentes, E.	12/11/17		24.0	1,944.36				1,944.36	Thomas Fire
Galbraith, R.	12/11/17	8.0	16.0	1,098.24				1,098.24	Thomas Fire
Hickman, K.	12/11/17		24.0	1,787.40				1,787.40	Thomas Fire
Johnson, D.	12/11/17	24.0	-	-				-	Thomas Fire
Klemowicz, E.	12/11/17		24.0	1,609.20		1,609.20			Thomas Fire
Muller, L.	12/11/17		14.5	763.64				763.64	Thomas Fire
Nahas, A.	12/11/17		2.0	213.00				213.00	Thomas Fire
Rupp, A.	12/11/17		24.0	1,490.76				1,490.76	Thomas Fire
Bennewate, B.	12/12/17		24.0	1,667.16				1,667.16	Thomas Fire
Blake, G.	12/12/17		24.0	1,647.36				1,647.36	Thomas Fire
Briner, A.	12/12/17	4.0	20.0	1,684.80		1,684.80			Thomas Fire
Broumand, A.	12/12/17		24.0	1,694.16				1,694.16	Thomas Fire
Cochran, S.	12/12/17		24.0	1,070.28				1,070.28	Thomas Fire
Grant, L.	12/12/17	16.0	8.0	466.32				466.32	Thomas Fire
Hickman, K.	12/12/17		24.0	1,787.40				1,787.40	Thomas Fire
Jenkins, J.	12/12/17		1.0	120.45				120.45	Thomas Fire
Johnson, D.	12/12/17		24.0	1,070.28				1,070.28	Thomas Fire
Muller, L.	12/12/17		14.0	737.31				737.31	Thomas Fire
Nahas, A.	12/12/17		5.0	532.50				532.50	Thomas Fire
Poulos, T.	12/12/17		24.0	1,734.84		1,734.84			Thomas Fire

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Emergency Staffing	Description
						Reimbursable	Staffing			
Reed, J.	12/12/17		16.0	1,486.08					1,486.08	Thomas Fire
Walkup, R.	12/12/17		24.0	1,729.44					1,729.44	Thomas Fire
Whitt, S.	12/12/17		24.0	1,554.12					1,554.12	Thomas Fire
Blake, G.	12/13/17		24.0	1,647.36					1,647.36	Thomas Fire
Davis, S.	12/13/17		24.0	1,913.40					1,913.40	Thomas Fire
French, K.	12/13/17		24.0	1,189.08					1,189.08	Thomas Fire
Fuentes, E.	12/13/17		24.0	1,944.36		1,944.36				Thomas Fire
Galbraith, R.	12/13/17		24.0	1,647.36					1,647.36	Thomas Fire
Hickman, K.	12/13/17		24.0	1,787.40					1,787.40	Thomas Fire
Jenkins, J.	12/13/17	16.0	-	-					-	Thomas Fire
Johnson, D.	12/13/17		24.0	1,070.28		1,070.28				Thomas Fire
Klemowicz, E.	12/13/17		24.0	1,609.20		1,609.20				Thomas Fire
Muller, L.	12/13/17		2.5	131.66					131.66	Thomas Fire
Nahas, A.	12/13/17		2.0	213.00					213.00	Thomas Fire
Rupp, A.	12/13/17		24.0	1,490.76					1,490.76	Thomas Fire
Bennewate, B.	12/14/17		24.0	1,667.16		1,667.16				Thomas Fire
Blake, G.	12/14/17		24.0	1,647.36					1,647.36	Thomas Fire
Broumand, A.	12/14/17		24.0	1,694.16					1,694.16	Thomas Fire
Cochran, S.	12/14/17		24.0	1,070.28					1,070.28	Thomas Fire
Grant, L.	12/14/17	16.0	8.0	466.32					466.32	Thomas Fire
Hickman, K.	12/14/17		24.0	1,787.40					1,787.40	Thomas Fire
Johnson, D.	12/14/17	24.0	-	-					-	Thomas Fire
Nahas, A.	12/14/17		2.0	213.00					213.00	Thomas Fire
Poulos, T.	12/14/17		24.0	1,734.84					1,734.84	Thomas Fire
Reed, J.	12/14/17		1.5	139.32					139.32	Thomas Fire
Walkup, R.	12/14/17		24.0	1,729.44					1,729.44	Thomas Fire
Whitt, S.	12/14/17		24.0	1,554.12					1,554.12	Thomas Fire
Blake, G.	12/15/17		24.0	1,647.36					1,647.36	Thomas Fire
Davis, S.	12/15/17		24.0	1,913.40					1,913.40	Thomas Fire
French, K.	12/15/17		24.0	1,189.08					1,189.08	Thomas Fire
Fuentes, E.	12/15/17		24.0	1,944.36					1,944.36	Thomas Fire
Galbraith, R.	12/15/17		24.0	1,647.36					1,647.36	Thomas Fire
Hickman, K.	12/15/17		24.0	1,787.40					1,787.40	Thomas Fire
Johnson, D.	12/15/17	16.0	8.0	356.76		356.76				Thomas Fire
Klemowicz, E.	12/15/17		24.0	1,609.20		1,609.20				Thomas Fire
Muller, L.	12/15/17		12.0	631.98					631.98	Thomas Fire

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Emergency Staffing	Description
						Reimbursable	Overtime		
Rupp, A.	12/15/17		24.0	1,490.76				1,490.76	Thomas Fire
Bennewate, B.	12/16/17		24.0	1,667.16				1,667.16	Thomas Fire
Blake, G.	12/16/17		24.0	1,647.36				1,647.36	Thomas Fire
Broumand, A.	12/16/17		24.0	1,694.16				1,694.16	Thomas Fire
Cochran, S.	12/16/17	24.0	-	-				-	Thomas Fire
Grant, L.	12/16/17	16.0	8.0	466.32				466.32	Thomas Fire
Hickman, K.	12/16/17		24.0	1,787.40				1,787.40	Thomas Fire
Jenkins, J.	12/16/17	13.5	-	-				-	Thomas Fire
Johnson, D.	12/16/17		24.0	1,070.28				1,070.28	Thomas Fire
Muller, L.	12/16/17		13.5	710.98				710.98	Thomas Fire
Nahas, A.	12/16/17		12.0	1,278.00				1,278.00	Thomas Fire
Poulos, T.	12/16/17		24.0	1,734.84				1,734.84	Thomas Fire
Reed, J.	12/16/17		12.5	1,161.00				1,161.00	Thomas Fire
Rubio, D.	12/16/17		8.5	216.75				216.75	Thomas Fire
Taylor, J.	12/16/17		24.0	1,192.32				1,192.32	Thomas Fire
Walkup, R.	12/16/17		24.0	1,729.44				1,729.44	Thomas Fire
Whitt, S.	12/16/17		24.0	1,554.12				1,554.12	Thomas Fire
Cochran, S.	12/17/17	24.0	-	-				-	Thomas Fire
Davis, S.	12/17/17		24.0	1,913.40		1,913.40			Thomas Fire
French, K.	12/17/17	24.0	-	-				-	Thomas Fire
Fuentes, E.	12/17/17		24.0	1,944.36				1,944.36	Thomas Fire
Galbraith, R.	12/17/17		24.0	1,647.36				1,647.36	Thomas Fire
Klemowicz, E.	12/17/17		24.0	1,609.20		1,609.20			Thomas Fire
Poulos, T.	12/17/17		24.0	1,734.84		1,734.84			Thomas Fire
Walkup, R.	12/17/17		24.0	1,729.44		1,729.44			Thomas Fire
Whitt, S.	12/17/17		24.0	1,554.12		1,554.12			Thomas Fire
Bennewate, B.	12/18/17		24.0	1,667.16		1,667.16			Thomas Fire
Cochran, S.	12/18/17	16.0	8.0	356.76				356.76	Thomas Fire
Hickman, K.	12/18/17		24.0	1,787.40		1,787.40			Thomas Fire
Bennewate, B.	12/19/17		24.0	1,667.16		1,667.16			Thomas Fire
Cochran, S.	12/19/17		24.0	1,070.28		1,070.28			Thomas Fire
Davis, S.	12/19/17	24.0	-	-		-			Thomas Fire
Ederer, T.	12/19/17		24.0	2,124.00		2,124.00			Thomas Fire
Fuentes, E.	12/19/17		24.0	1,944.36		1,944.36			Thomas Fire
Poulos, T.	12/19/17		24.0	1,734.84		1,734.84			Thomas Fire
Rupp, A.	12/19/17		24.0	1,490.76		1,490.76			Thomas Fire

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Emergency Staffing	Description
Fuentes, E.	12/20/17		6.5	526.60		526.60			Thomas Fire
Muller, L.	12/20/17		14.0	737.31	737.31				
Wrenn, B.	12/21/17		24.0	1,465.56	1,465.56				
Taylor, K.	12/05-12/20/17		183.0	20,133.66				20,133.66	Thomas Fire
Holthe, D.	12/09-12/18/17	16.0	104.0	9,698.52		9,698.52			Thomas Fire
Elliott, M.	12/09-12/19/17		192.0	14,803.20		14,803.20			Creek/Thomas Fire
Eubank, N.	12/09-12/19/17	48.0	105.0	5,901.53		5,901.53			Creek/Thomas Fire
Hauser, B.	12/09-12/19/17	48.0	144.0	11,026.80		11,026.80			Creek/Thomas Fire
Arnold, D.	12/09-12/20/17	6.0	191.0	10,735.16		10,735.16			Thomas Fire
Bass, L.	12/09-12/20/17	24.0	150.0	12,116.25		12,116.25			Thomas Fire
Chapman, S.	12/09-12/20/17		198.0	17,523.00		17,523.00			Thomas Fire
McCracken, R.	12/09-12/20/17		197.0	14,449.95		14,449.95			Thomas Fire
Powell, K.	12/09-12/20/17		222.0	15,591.06		15,591.06			Thomas Fire
Skei, E.	12/09-12/20/17		168.0	14,530.32		14,530.32			Thomas Fire
St. Oegger, D.	12/09-12/20/17		197.0	15,188.70		15,188.70			Thomas Fire
Villarreal, J.	12/09-12/20/17		197.0	17,927.99		17,927.99			Thomas Fire
Widling, A.	12/09-12/20/17		174.0	15,399.00		15,399.00			Thomas Fire
Wrenn, B.	12/09-12/20/17		174.0	10,625.31		10,625.31			Thomas Fire
Zeitsoff, J.	12/09-12/20/17		168.0	11,964.96		11,964.96			Thomas Fire
Gregson, A.	12/10-12/17/19		139.5	12,345.75		12,345.75			Thomas Fire
Juarez, M.	12/10-12/18/17		139.5	14,032.31				14,032.31	Thomas Fire
Ederer, T.	12/10-12/18/18		144.0	12,744.00				12,744.00	Thomas Fire
Briner, A.	12/14-12/17/17	16.0	56.0	4,717.44				4,717.44	Thomas Fire
Kellogg, K.	12/9-12/18/17		151.0	15,646.62				15,646.62	Thomas Fire
Payroll 12/29/17				451,409.54	4,165.11	258,763.93	237.42	188,243.08	
Grand Total				613,047.38	35,928.85	345,309.89	5,379.54	226,429.10	
% of Total				100.0%	5.9%	56.3%	0.9%	36.9%	

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME SUMMARY**

Fiscal Year 2016-17

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	46,936.95	69,707.18	9,507.39	126,151.52
AUGUST	43,966.30	436,798.35	7,470.87	488,235.52
SEPTEMBER	34,992.70	163,041.82	(4,999.72)	193,034.80
OCTOBER	65,818.98	127,655.74	6,734.15	200,208.87
NOVEMBER	45,003.12	20,434.23	14,015.22	79,452.57
DECEMBER	46,995.02	-	7,596.39	54,591.41
JANUARY	39,053.11	-	1,997.30	41,050.41
FEBRUARY	59,860.08	-	9,319.12	69,179.20
MARCH	36,472.22	-	13,369.44	49,841.66
APRIL	59,117.88	-	19,208.89	78,326.77
MAY	26,508.83	18,991.90	13,139.21	58,639.94
JUNE	68,054.18	3,201.08	27,368.30	98,623.56
TOTAL	572,779.36	839,830.30	124,726.56	1,537,336.22

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD Dec 2016	283,713.06	817,637.32	40,324.30	1,141,674.68

Fiscal Year 2017-18

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	58,685.91	323,098.62	4,576.30	386,360.83
AUGUST	54,191.39	234,601.70	3,170.40	291,963.49
SEPTEMBER	65,858.96	201,599.00	3,561.22	271,019.18
OCTOBER	88,888.30	219,368.01	18,579.11	326,835.42
NOVEMBER	98,699.20	4,030.92	13,799.53	116,529.65
DECEMBER*	262,357.95	345,309.89	5,379.54	613,047.38
JANUARY				-
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
TOTAL	628,681.71	1,328,008.14	49,066.10	2,005,755.95

Budget **750,000.00** **455,000.00** **125,000.00**

% of Budget **83.8%** **291.9%** **39.3%**

*Constant Staffing includes \$226,429.10 for Thomas Fire upstaffing costs.



PRICE, POSTEL & PARMA LLP
Counsellors at Law

P.O. 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

October 18, 2017
 File: 12611
 Invoice #: 143831
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: General Matters	\$1,409.00
Our File Number: 12611-00000	
RE: JPA	\$63.00
Our File Number: 12611-00060	
RE: Board Mtgs	\$1,638.00
Our File Number: 12611-00061	

Total Current Fees & Costs	\$3,110.00
---------------------------------------	-------------------

SUMMARY OF CURRENT BILLING

Current Fees	\$3,110.00
Current Disbursements	\$0.00

Total Current Fees & Costs	\$3,110.00
---------------------------------------	-------------------

SUMMARY OF PAST DUE BALANCES

Previous Balance	\$2,688.50
Payments - Thank You	\$0.00
TOTAL PAST DUE	\$2,688.50
TOTAL BALANCE DUE	\$5,798.50

okay to pay.
AGN 11/17/17



PRICE, POSTEL & PARMA LLP
Counsellors at Law

P.O. 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

November 13, 2017
 File: 12611
 Invoice #: 144767
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: General Matters	\$572.50
Our File Number: 12611-00000	
RE: Personnel Matters	\$189.00
Our File Number: 12611-00037	
RE: Board Mtgs	\$1,827.00
Our File Number: 12611-00061	

Total Current Fees & Costs **\$2,588.50**

SUMMARY OF CURRENT BILLING

Current Fees	\$2,588.50
Current Disbursements	\$0.00

Total Current Fees & Costs **\$2,588.50**

SUMMARY OF PAST DUE BALANCES

Previous Balance	\$5,735.50
Payments - Thank You	\$2,688.50
TOTAL PAST DUE	\$3,047.00
TOTAL BALANCE DUE	\$5,635.50

okay to pay.
 AGN 11/27/17



PRICE, POSTEL & PARMA LLP

Counsellors at Law

P.O. 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

December 12, 2017
File: 12611
Invoice #: 145597
Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

Table with 2 columns: Description and Amount. Rows include RE: General Matters (\$378.00), RE: Attorney Opinions (\$535.50), RE: Personnel Matters (\$1,071.00), and RE: Board Mtgs (\$1,606.50).

Total Current Fees & Costs \$3,591.00

SUMMARY OF CURRENT BILLING

Table with 2 columns: Description and Amount. Rows include Current Fees (\$3,591.00), Current Disbursements (\$0.00), and Total Current Fees & Costs (\$3,591.00).

SUMMARY OF PAST DUE BALANCES

Table with 2 columns: Description and Amount. Rows include Previous Balance (\$5,635.50), Payments - Thank You (\$5,635.50), TOTAL PAST DUE (\$0.00), and TOTAL BALANCE DUE (\$3,591.00).

**MONTECITO FIRE DEPARTMENT
FIRE ASSIGNMENTS BILLING DETAIL
FY 2017-18**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Alamo, CA-SLU-007624 (Overhead)	07/07-07/08/17	U-20177512	09/14/17	CalOES	\$ 5,064.14	01/02/18	\$ 5,064.14
Alamo, CA-SLU-007624	07/07-07/14/17	U-20177449	09/14/17	CalOES	150,636.92	01/02/18	150,636.92
Atlas, CA-LNU-010046	10/9-10/12/17	U-20172180	11/30/17	CalOES	35,035.67		
Canyon, CA-ORC-17-105068	09/25-09/29/17	U-20178576	11/28/17	CalOES	66,406.46		
Canyon 2, CA-ORC-110494	10/09-10/12/17	U-20172720	12/05/17	CalOES	32,377.10		
Central LNU, CA-LNU-010104	10/12-10/22/17	U-20172510	12/04/17	CalOES	111,825.00		
Creek, CA-LAC-362189	12/06-12/10/17			CalOES	28,713.03		
Detwiler, CA-MMU-014474	07/16-07/28/17	U-20177927	09/27/17	CalOES	231,862.23	01/02/18	231,771.02
La Tuna, CA-LFD-000965 (FMAG)	09/02-09/06/17	O-20172086	11/29/17	CalOES	39,839.03		
LPF Memorial Support, CA-LPF-002608	09/01-09/07/17	N/A	N/A	USFS	-		-
Miller Complex, OR-SWF-000647	08/13-09/05/17	F-20173885	10/25/17	USFS	96,659.36		
Miller Complex, OR-SWF-000647 (921)	08/13-08/26/17	F-20173892	10/25/17	USFS	29,047.07		
Miller Complex, OR-SWF-000647	08/19-09/05/17	F-20173966	10/30/17	USFS	34,229.34		
Minerva 5, CA-PNF-001043	08/02-08/12/17	F-20173313	10/02/17	USFS	16,622.44		
Mission, CA-MMU-018115	09/06-09/09/17	U-20178292	11/06/17	CalOES	37,552.30		
October Support, CA-OSC-000056	10/14-10/16/17	U-20172981	01/03/18	USFS	4,431.59		
OSC/STF Preposition, CA-STF-001710	07/20-07/25/17	F-20173258	09/21/17	USFS	9,812.42		
Parker 2, CA-MDF-000862	08/05-08/14/17	F-20173576	10/11/17	USFS	137,627.14		
Pier, CA-SQF-002385	08/29-09/19/17	F-20174295	11/15/17	USFS	26,172.25		
Pier, CA-SQF-002385	08/30-09/19/17	F-20174347	11/15/17	USFS	38,630.30		
Railroad, CA-SNF-001743	08/30-09/14/17	F-20174189	11/10/17	USFS	96,191.05		
Red, CA-LPF-002123	08/02-08/04/17	F-20173442	10/06/17	USFS	40,260.14		
Rucker, CA-SBC-012621	09/29-10/2/17	U-20178465	11/11/17	CalOES	13,656.77		
Rucker, CA-SBC-012621	09/29-10/2/17	U-20178470	11/18/17	CalOES	28,288.55		
Ruth, CA-SRF-000897	08/11-08/23/17	F20173639	10/16/17	USFS	23,685.10		
Schaeffer, CA-SQF-001317	07/03-07/18/17	F-20173102C	10/24/17	USFS	34,404.67	12/15/17	34,085.05
Southern LNU, CA-LNU-010105	10/12-10/19/17	U-20172837	12/06/17	CalOES	65,763.09		
Thomas, CA-VNC-103156	12/04-12/20/17			CalOES	567,571.50		
Whittier, CA-LBOR-001770 (Overhead)	07/08-08/04/17	F-20173222C	10/24/17	USFS	59,942.96	12/15/17	59,942.96
Whittier, CA-LBOR-001770	07/14-07/31/17	F-20173235	09/19/17	USFS	61,316.19	12/15/17	61,316.19
Whittier, CA-LBOR-001770	07/08-08/01/17	F-20173236	09/19/17	USFS	157,631.69		
					\$ 2,281,255.50		\$ 542,816.28

Account Reconciliation	Budgeted		Unallocated	
	Revenue	Total Due	Revenue	Revenue
Acct 3750 - Cal-OES Revenue	325,000	1,414,592	1,089,592	
Acct 4476 - USFS Revenue	130,000	866,664	736,664	
Total Revenue	455,000	2,281,256	1,826,256	

Agenda

Item #18

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE
MONTECITO FIRE PROTECTION DISTRICT

Held at Fire District Headquarters, 595 San Ysidro Road November 27, 2017 at 2:00 p.m.

Director van Duinwyk called the meeting to order at 2:00 p.m.

Present: Director van Duinwyk, Director Easton, Director Venable, Director Lee. Chief Hickman and District Counsel Mark Manion were also present.

Absent: Director Powell

- 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 allotted for this discussion.)**

There were no public comments at this meeting.

- 2. Recognition of new promotions: Battalion Chief Scott Chapman, Captain Ben Hauser, Engineer Rod Walkup (Strategic Plan Goal 7.3)**

Chief Hickman recognized recently promoted: Rod Walkup, Ben Hauser and Scott Chapman.

- 3. That the Board of Directors approve and authorize the Fire Chief to execute a contract with Manifest Building in the amount of \$48,323 for the refurbishment and repairs of the rental property at 1255 East Valley Rd. (Strategic Plan Goal 6)**

- a. Staff report presented by Battalion Chief Widling.

Chief Widling presented a staff report regarding the bids received for the refurbishment and repairs of the rental property at 1255 East Valley Rd. After thorough discussion, motion made by Director Easton, seconded by Director Lee and unanimously passed to consider the Manifest Building bid as “nonresponsive” as it did not address all items in proposal, and to accept the Paragon Builders bid for the refurbishment and repairs of the rental property.

- 4. Discussion item: Report on Fire Danger Signs presented by Ad-Hoc Committee. (Strategic Plan Goal 3.3)**

Director Easton provided an update regarding the Fire Danger Signs. She stated that the Ad-Hoc Committee would present the signs to the Montecito Association at their January meeting.

5. Consider the adoption of Resolution 2017-07 fixing the employer contribution at an equal amount for employees and annuitants under the Public Employees' Medical and Hospital Care Act. (Strategic Plan Goal 9.1.1)

Chief Hickman provided background information regarding the Public Employees' Medical and Hospital Care Act. Motion made by Director Venable, seconded by Director Easton and unanimously passed to adopt Resolution 2017-07 as read. The Roll Call Vote was as follows:

Ayes: J. Venable, M. Lee, P. van Duinwyk, S. Easton

Nays: None

Abstain: None

Absent: A. Powell

6. Consider approval of Proposed Funding Plan for Pension Liabilities. (Strategic Plan Goal 9.1)

a. Staff report presented by Accountant Araceli Nahas.

District Accountant Nahas provided a staff report regarding the Funding Plan for Pension Liabilities. Motion made by Director Venable, seconded by Director Lee and unanimously passed to approve the proposed Funding Plan for Pension Liabilities.

7. Approval of Minutes of the October 23, 2017 Regular Meeting.

Motion to approve the minutes of the October 23, 2017 Regular meeting made by Director Easton, seconded by Director Lee and motion carried. Director Venable abstained from the vote.

8. Fire Chief's report.

Chief Hickman provided an update of significant incidents in the month of October. The Chief provided a status regarding the bid process for the roof project. Chief Hickman stated that the Town Hall meeting was extremely successful, with nearly 200 participants. He added that 168 residents registered to receive Aware and Prepare notifications. The Chief provided an update regarding the Gann Limit project. He stated that the number is up to 11.8, from 7 million. He added that the review of hard copy data is not complete. He noted that the project would be complete at the end of December or January. Chief Hickman asked the Board to attend a Special Meeting in December to discuss the acceptance of a bid for the roof project. The board determined to meet on December 5 at 9:00 a.m.

9. Board of Director's report.

Director Venable stated that he attended the SB Chapter CSDA meeting and stated that future changes on the State level will affect Special Districts.

10. Suggestions from Directors for items other than regular agenda items to be included for the December 18, 2017 Special Board meeting.

The Board determined to have the selection of officers at the December 5 Special meeting.

11. CLOSED SESSION.

**CONFERENCE WITH LABOR NEGOTIATORS
(Government Code Section 54957.6)
District Negotiators: Director Powell and Director Venable.
Unrepresented Employee: Fire Chief**

Board reported out at 4:09 p.m. No action taken.

Meeting Adjourned at 4:10 p.m., to Regular Meeting on December 5, 2017.

President Peter van Duinwyk

Secretary John Venable

Agenda

Item #19

November 2nd, 2017!

Dear Montecito Fire Department District,

I would like to appreciate all of you because you were one of our first responders group! I am a student at Finer-Olivet charter school, in Santa Rosa CA. My name is Savannah Kynoch.

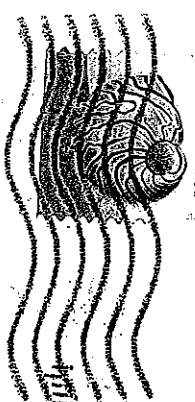
Thank you for saving the lives of hundreds and hundreds of people. Including my friends and family! Thank you for saving most of our homes, and keeping the standing homes safe from people who steal (looters). Thank you for being active even when you're tired. Thank you for being so calm even with all of the chaos. We are all so thankful for you being a brave!

Your courage and bravery has made my family and I so thankful. Risking your lives for people you probably don't even know! Leaving your own community and belongings must have been hard especially in that situation.

Thank you so much for your help and cooperation with our city! Waking up and leaving early in the morning probably wasn't easy for all of you. We are all so very thankful for your support and hard work! I am so thankful and glad everyone is safe!

Thank you for being a big help
Montecito Fire Department District!
I hope everyone is doing well!

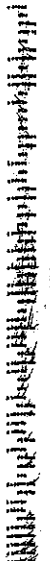
Savannah Kynoch
January 22, 2018



Windsor Presbytery
251 Windsor River Rd
Windsor, CA 95492
NOV 20 2017 PM 5 L

*Thank you
for being here
to help us.
your offer past.*

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



November 30, 2017
Sally Jordan

Dear ones,
one hundred years of
responding to the calls... emergencies
of all size and dimension...
injuries, fire, flood, distress and
fear. You are always there.
"Being There" is your middle
name... black boots, yellow
jackets, you arrive as God's
representatives. And, that truly
is who you are!

No matter the circumstances,
there you miraculously are
... within your seven-minute
maximum response time...
and with your arrival on scene,
we exhale in relief... suddenly,
we know all will be well,
safe, secure, comforted... your
professionalism equaled only by
your gentle kindness.

May God bless each and
every one of you, as He has so richly
blessed us by His wonderful gift
of YOU!
= Sally

NEWSR, MONTANA JOURNAL, DIST,

Thank you so much for coming
to help save Sonoma County and
surrounding areas.

Thank you for your
courageous fight against
hellfires!

Much love and gratitude,

Carol Steep
And Sonoma County

★
All things merry
★ to you this season...
and all things bright
in the coming year!



Thank you

#SonomaStrong

Thank you

Debra

Debra

Thank you for helping save our home in Sonoma in the recent California fires. We live just round the corner from the image in the photograph and appreciate everything you all did for our community. You are all brilliant!

Yours Truly **Shutterfly.**
exclusively for shutterfly.com

Dear Montecito Fire Protection District,

Thank you so much for coming down to Sonoma and saving it from a horrible tragedy. You risked your lives for a town you don't even live in. On behalf of Sonoma Valley I would like to thank you for saving our wonderful little town.

Sincerely,

Gali Borillo-Padilla
Gali Borillo-Padilla

THANK YOU SO MUCH!
FOR ALL THE HARD
WORK YOU ARE DOING
FOR THE COMMUNITY!

- Dianna Flores
We appreciate all
of your hard work

Thank you! -Anthony

Thank you for all the
hard work you have
done. We appreciate
you! -Chris G.

Thank you very much
for all your effort, it
is greatly appreciated.

-Matthew Andeaga

Thank you for your
hard work and
dedication. I appreciate
all that you all have
done.

-Ashley Perez

Thank you for all
your help, you all
are really appreciated.
-Armando Becerra

Thank you for
hard work and
dedication!
-Lisa C.

Thank you for everything
you have done, it's
greatly appreciated
-Marco C.

Thank you for your dedication and
bravery. We are overwhelmed
with gratitude. -Audrey Patterson

Thank you for the
hardwork and dedication
You have demonstrated, I
greatly appreciate it and
wish you the Best.
Happy Holidays

-Nathaniel B.W

Thank you
for your service
-Teresa-

THANK YOU FOR KEEPING
US SAFE!
-Crystal L.

Thank you for
serving our community
& going out of your way to
put your lives at risk to
protect us - Savannah C.

Thank you for your
dedication and
hard work
-Crystal L.

December 1, 2017

Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd,
Montecito, CA 93108

Dear Fire Chief,

The purpose of this letter is to take the time to thank you from the bottom of my heart for fighting the fires here in Sonoma county, I greatly appreciate the tireless hours and time spent on our behalf. My family and I were greatly affected by the fires; like many others. I wasn't able to get a name of a firefighter who helped fight the fires, so it would be great if you could share this letter with them.

I was evacuated from my home at 2 o'clock in the morning; we had approximately 15 minutes to get out. The fire was 2 blocks from my house in Coffey Park when we finally left our home. We sought refuge at a family friend's home in Sebastopol, California; as the fires were so widespread, we could only head West from our house. By early morning we learned my Grandma's home had burned down. It was not only her home, but all of our home. I had lived there for 3 years, and my mom grew up there. The home had been in our family for 35 years in the Foot Hills of Rincon Valley. It was our safe place. Eventually the entire family; grandparents, uncles, cousins etc. met up at a hotel in Concord; where we stayed for 5 days...all believing our homes were gone. When we were finally able to return, we discovered our home was still standing. I did not understand the full magnitude until I saw it with my own eyes. I immediately thought of all the first responders, especially the firefighters. They too had lost their homes; wanted to hug their families, but instead worked tirelessly to save my home, the cities' homes.

This event was devastating, but the way everyone came together was beautiful. Everyone wanted to help. My mom's friend had brought buckets and buckets of necessities when I was trapped in a hotel in Concord. So many people had opened their homes to my family and had given so much...it was beautiful.

Sincerely,



Hope English
6950 Analy Ave,
Sebastopol, CA 95472
hengl400@wscuhd.k12.ca.us

Nikolas Cannon
7447 San Carpino Dr.
Goleta, CA 93117
(805) 453-4798
nikolaswcannon@gmail.com

12/10/17

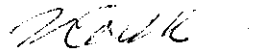
Chip Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108

Dear Chief Hickman,

On behalf of Santa Barbara County Search and Rescue, I would like to take this opportunity to thank you and your Department for being so hospitable this afternoon. Your personnel demonstrated their professionalism and willingness to help. They welcomed us into your station and allowed us to stage until we resumed our evacuations for the Thomas Fire.

Additionally, Sam and Jerry took time to educate me on the rolls and responsibilities of your "Auxiliary Unit" and answered all the questions I had.

Respectfully,

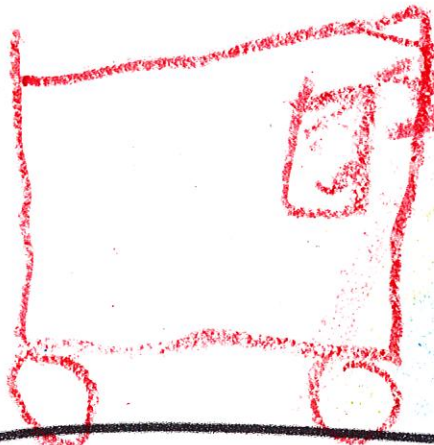


Nikolas Cannon

Thank you!
Dear Heroes



You are strong!



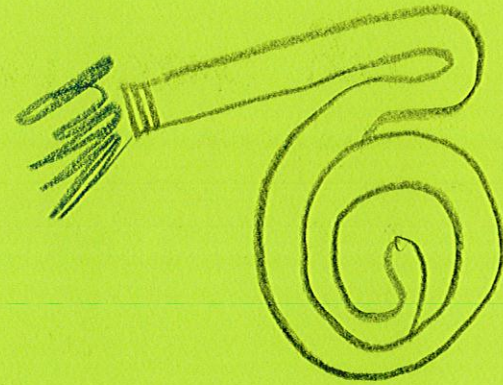
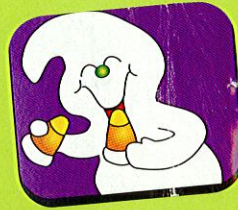
JAMES

K

NAME

GRADE





Thank you so so much for helping
put out the fires. The fires were so big
we couldn't have done it without
you. We appreciate all the hard work you
put into fighting the fire.

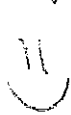
5th Grade Students

January 22, 2018

Maddie and Beatrice

Dear Montecito firefighters,
thank you so so much for
protecting our homes and
people. Thank you for your
services Sincerely, Max King

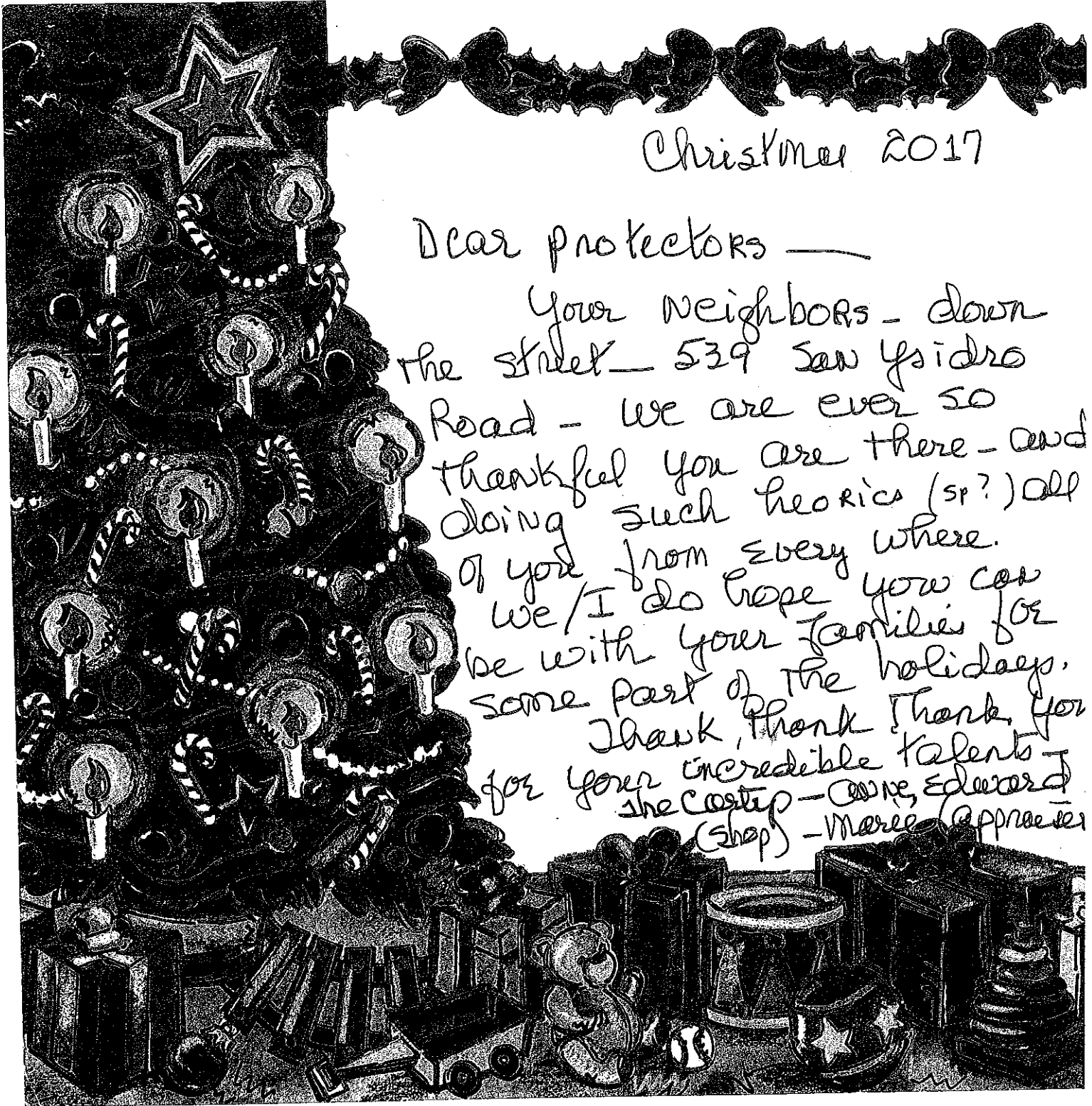
Dear Montecito firefighters,
Thank you for your sacrifices
and services protecting our homes
and loved ones. I hope you
have a amazing holiday.
With health and thanks,



minted.

A COMMUNITY OF INDEPENDENT DESIGNERS | ART BY Jennifer Lew | MINTED.COM

Emma King



Christmas 2017

Dear protectors —

Your neighbors - down
 the street - 539 San Ysidro
 Road - we are ever so
 thankful you are there - and
 doing such heroic (sp?) all
 of you from every where.
 We/I do hope you can
 be with your families for
 some part of the holidays.

Thank, Thank Thank you
 for your incredible talents -
 the Costly - Carve, Edward
 (shop) - Marie (Approver)

To Everyone at the Montecito
Fire Department,

Congratulations

We know there were losses in
our community but we know you
worked your hardest and we also
experienced a miracle. Our
neighborhoods are safe and we
are all safe. We feel so much
gratitude for your dedication. It's
humbling to realize that you
are willing to sacrifice everything
to help us. Thank you

Dan, Kristine & Alice Sperling

Dear Firemen (In sorry for my bad
spelling)
I am so grateful for every thing
that you do. Thank you so
much for keeping every thing, and
everyone safe. I live across
the street from MWS and I was
so worried that our house
was going to burn down, but
it didn't. I heard that some
of you have a person Oak but
do not worry, your not a one,
I have it too. Except I'm not
living California in the process.
I think its incredible what
you do. You're all heroes.
I just thank you so much. Alice Sperling
Thank you

To all the brave firemen,
we are so grateful for everything
you did for our community
& for saving our house!

We hope you have a great
Xmas!

From The Dylodahl Family
920 Buena Vista Ave.

Mum and Dad
Happy Christmas
and New Year.

Thanks

Dear Angela - all your
we appreciate to keep us
hard work the best and
safe know we safe.
please in our are safe.
you all in our presence.
and God bless you all.

N Packet



Joyce Reed

From: Montecito Fire <contact@site-ninja1.com>
Sent: Saturday, December 23, 2017 10:20 PM
To: Joyce Reed
Subject: New inquiry received (#64706) for montecitofire.com

A new inquiry message was submitted.

Name: Ray Bourhis

Email: [REDACTED]

Phone: [REDACTED]

Message:

As 2017 comes to an end
Our love goes to the fire-women and men.
Had it not been for their bravery
There would be no sparkling Christmas tree.

No gifts, no laughter no lights, no joy
For all of Santa's girls and boys.
Three thousand strong they came to fight
Day by day, night after night.

We're lucky to have had our fate
In the hands of those who truly make America great.
It goes to show that despite the cost,
There's still hope for the USA. All is not yet lost.

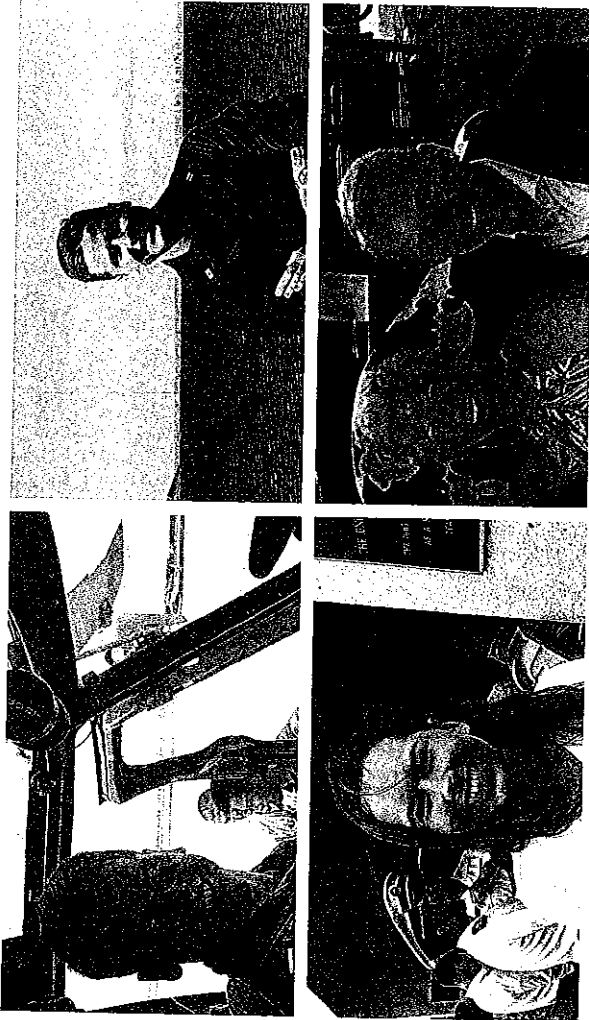
The dove is the universal symbol of peace.

To All of the First Responders

Peace to you and to our world.

Thank you for your
sacrifice and dedication!
With Love - The Eades Family

January 22, 2018



What a milestone year for us: we moved back to the US after 21 years in Hong Kong; LJG Philip received his Naval Aviator wings and will fly helos out of San Diego and Hawaii; I/C MIDN Andrew will graduate from USNA in May and selected Surface Warfare; Georgetown sophomore Claire loves DC (and Navy football); and we are loving our new life in Florida.

Warm wishes for a Joyful and Peaceful Christmas!

Our family's
 thanks and gratitude to you and your MFD team for keeping
 our home and community safe. mited.
 Ocean Orchard - 560 Peachaven Pkwy

A COMMITMENT OF INDEPENDENT DESIGNERS | ART BY: That Girl Press | MITED.COM

Autys Biden

The Uncontainable Thomas Fire - Contained by Valiant Firefighters

A small fire started Monday Dec. 4th and swept into two counties, 281,620 acres plus and is, thanks to over 8000 firefighter, air support, ground support and many agencies working together, now 65% contained on Friday, December 22. There is more to do with a containment date of Jan. 7. 78% Saturday 12/23. 86% Sunday. Christmas almost 90%

How can thank you be enough for the firefighting that was done in steep canyons with capricious winds gusting up to 65 mph at times, standing firm on perimeters, at individual homes, see fire walls lifted up by the wind and dropped into areas behind you,

So many evacuated, the air quality soared in the danger area, people received and wore masks, so many helped others in need, temporary shelters for them. Some left the area going north to Buellton and Solvang and elsewhere.

There were groups of fire trucks and command cars at motels, side by side, all backed into spaces for a quick exit after as much sleep as possible. On the freeway here were groups of fire vehicles headed back into the fire zone. On the internet there were photos of firemen sound asleep on the ground.

We who watched the news in horror as the flames soared also were praying for the winds to die down and for rain. All were thankful for the days of low winds.

We sat comfortably as valiant fire fighters climbed steep hills, handled water and retardant lines, we saw gallon upon gallon of water and retardant dropped onto wherever it was needed. There was so much we did not see or could comprehend, done by so many for so long and successfully.

So many different reports were coming in plus live broadcasts to help us understand, as much as possible, what was happening.

Firemen checked into motels reeking of fire and with fine, black soot on their arms. They were heading for well deserved sleep.

Two fire fighters were from Monterey and Marin, which was a tiny representation of all those who drove their trucks and cars from many states.

Fire maps gave us an idea of just how huge the fire was, how many miles of perimeter were on fire.

Points of hope, three stockings hung on the fireplace of a home that was burned to the ground and animals rescued.

The procession of vehicles escorting Cory Iverson's body back to San Diego, firefighters at attention and saluting is passing.

The announcement, Thursday 12/21, for evacuees to return to their homes and pick up pets sheltered. Those who had kept necessities of life in their cars when they evacuated could unpack their cars. That in itself triggered thoughts and emotions of the fire.

Ash on the ground that moved in the wind and covered cars could now be gently removed so as not to have more move into the air.

The announcement that some firefighters could go home and thanks for those who came in to replace them.

Blue skies where there were days of light chocolate skies that rained down ash and soot.

It is not over but the worse is past, thanks to all. You stood in the way of harm so that our homes would be spared.

My salute is all you and to all of the many others who made containment possible.

God bless you. May your Christmas and thereafter be filled with joy and peace.

Mery Durlap
12/25/17

Dear Montecito Firefighters,

Here's to a fantastic season
and a wonderful year ahead

Merry Christmas
to you and your families.

We will be eternally grateful for
all of your hard work and dedication,
which saved all of our homes.

Very sincerely,
Dyita and Chris Anderson

Joyce Reed

Subject: FW: Thank you!!!!!!!

From: Maeve Juarez
Sent: Saturday, December 30, 2017 5:17 PM
To: Kevin Taylor <ktaylor@montecitofire.com>
Subject: FW: Thank you!!!!!!!

From an Upper Hyde resident...

From: Brian Murray <briandmurray@gmail.com>
Date: Saturday, December 30, 2017 at 4:12 PM
To: Maeve Juarez <mjuarez@montecitofire.com>
Subject: Thank you!!!!!!!

Maeve,

You've been in our thoughts through this Holiday Season. We cannot thank you enough for your efforts and diligence helping to prepare our neighborhood for a wildfire. We are tremendously grateful to still have a home. Without your expertise and the amazing work of all of the Firefighters, the Thomas fire outcome would have certainly been much different.

Thank you from our hearts.

Brian, Sarah, Porter, and Oliver. The Murrays.

Have a safe and happy New Years!

Dear Firefighting Saints,
Thank you from the bottom
of my grateful heart for saving
my precious - to - me home (and
Montecito historical treasure),
700 Buena Vista. I shall
never ever be able to find sufficient
ways to express my heartfelt
gratitude... but I shall never
stop trying. Sally Jordan

Dear Homeowner,

We are so happy we were able to save your home. I am sorry for having to break your bathroom window to get inside your house. We wanted to make sure fire didn't get inside your house.

I fed the chickens and fish. I saw the chickens have automatic water I tried to give them as much water as possible but since the fire burned through some of your water pipes I shut off your water system. I hope you are well!

God Bless you and have a merry Christmas

Jone
E-41673 ; E-41693
captain Jennifer
Capt. Brandi
January 22, 2018

11-21-17

December 2017

To our friends at
The Montecito Fire
Department -

Thank you for
all your efforts and
for a great job!

Christopher &
Catherine Polizzi

THANK



BOB



Office of the Sheriff
SANTA BARBARA COUNTY

BILL BROWN
Sheriff-Coroner

BERNARD MELEKIAN
Undersheriff

STATIONS

Buellton
140 W. Highway 246
Buellton, CA 93427
Phone (805) 686-8150

Carpinteria
5775 Carpinteria Avenue
Carpinteria, CA 93013
Phone (805) 684-4561

Isla Vista
6504 Trigo Road
Isla Vista, CA 93117
Phone (805) 681-4179

Lompoc
3500 Harris Grade Road
Lompoc, CA 93436
Phone (805) 737-7737

New Cuyama
70 Newsome Street
New Cuyama, CA 93254
Phone (661) 766-2310

Santa Maria
812-A W. Foster Road
Santa Maria, CA 93455
Phone (805) 934-6150

Solvang
1745 Mission Drive
Solvang, CA 93463
Phone (805) 686-5000

Sheriff - Coroner Office
66 S. San Antonio Road
Santa Barbara, CA 93110
Phone (805) 681-4145

Main Jail
4436 Calle Real
Santa Barbara, CA 93110
Phone (805) 681-4260

**COURT SERVICES
CIVIL OFFICES**

Santa Barbara
1105 Santa Barbara Street
P.O. Box 690
Santa Barbara, CA 93102
Phone (805) 568-2900

Santa Maria
312 E. Cook Street, "O"
P.O. Box 5049
Santa Maria, CA 93456
Phone (805) 346-7430

HEADQUARTERS

P.O. Box 6427 • 4434 Calle Real • Santa Barbara, California 93160
Phone (805) 681-4100 • Fax: (805) 681-4322
www.sbsheriff.org

January 4, 2018

Fire Chief Chip Hickman
Montecito Fire Protection District
595 San Ysidro Road
Santa Barbara, California 93108

Dear Fire ^{CHIP} ~~Chief~~ Hickman,

I want to personally thank you for your assistance and superb communication during the Thomas Fire.

I recognize the difficulties you and the other Fire Chiefs were faced with in fighting the Thomas Fire, the largest in California history. Your combined extraordinary efforts to coordinate the actions of almost 9,000 firefighters, 1,000 fire engines, two fire camps and a host of aircraft and support systems were successful and are greatly appreciated.

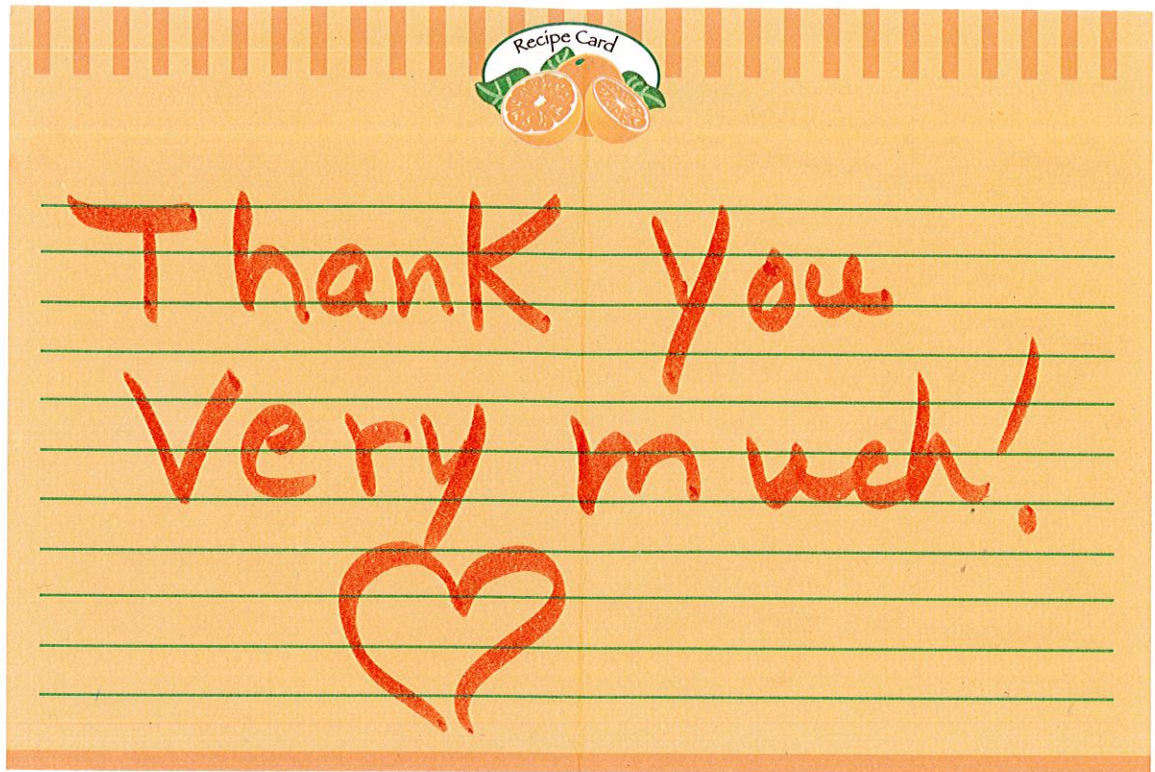
The Thomas Fire is the 12th major wildland fire I have worked. During the many years in my career, I have never seen such effective and informative internal and external communication as I saw during the Thomas Fire.

Thank you for your leadership, dedication and skill in helping protect the people of Santa Barbara County. It was an honor for the Santa Barbara County Sheriff's Office to join with your agency as part of this remarkable public safety effort.

Sincerely,



BILL BROWN
Sheriff - Coroner



We want to thank you for all your hard work.

You were amazing and your hard work has been greatly appreciated.

We apologize these are being sent out months after the fire,
but we made a card for every 1st Responder that aided in the
fires here in Sonoma County and that took us a while.

We wish you the best of holidays.

Thank you for everything you do for every community you touch.

Windsor Creek Extended Child Care