

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Thursday, January 12, 2017 at 2:00 p.m.

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

Agenda Items May Be Taken Out of the Order Shown

1. **Public comment:** Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of November and December 2016 financial statements.
3. Review PARS OPEB Trust Program statement for October and November 2016.
4. Consider making budget policy recommendations for FY 2017-18 budget preparation.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment.

The next meeting is scheduled for Monday, March 13, 2017 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 9, 2017.

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

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

January 12, 2017

Agenda Item #2

**MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
November 30, 2016**

| | Fund 3650 General | Fund 3651 Pension Obl. | Fund 3652 Capital Res. | Fund 3653 Land & Bldg | All Funds |
|--|----------------------|---------------------------|---------------------------|--------------------------|---------------------|
| Cash Balance at 11/1/16 | 591,463.40 | 206.50 | 2,350,850.73 | 4,502,202.44 | 7,444,723.07 |
| Income: | | | | | |
| Tax Revenue | 2,321,825.49 | - | - | - | 2,321,825.49 |
| Other: | | | | | |
| Cal-OES - Erskine Fire, 6/24-7/3/16 | 30,959.13 | - | - | - | 30,959.13 |
| EMS Mgmt First Response | 24,414.08 | - | - | - | 24,414.08 |
| A. Rupp reimb. for belt buckle/patches | 25.70 | - | - | - | 25.70 |
| AT&T class action suit payment | 22.49 | - | - | - | 22.49 |
| | <u>2,377,246.89</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,377,246.89</u> |
| Expenses: | | | | | |
| Warrants and Claims | (68,030.14) | - | - | - | (68,030.14) |
| Payroll | (901,033.01) | - | - | - | (901,033.01) |
| Other: | | | | | |
| Interfund Transfers | - | - | - | - | - |
| Reimbursed expenses* | 7,016.02 | - | - | - | 7,016.02 |
| | <u>(962,047.13)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(962,047.13)</u> |
| Cash Balance at 11/30/16 | <u>2,006,663.16</u> | <u>206.50</u> | <u>2,350,850.73</u> | <u>4,502,202.44</u> | <u>8,859,922.83</u> |
| Cash in Treasury per Balance Sheet | <u>2,524,816.84</u> | <u>206.50</u> | <u>2,350,850.73</u> | <u>4,502,202.44</u> | <u>9,378,076.51</u> |
| Difference | 518,153.68 | - | - | - | 518,153.68 |
| Reconciliation: | | | | | |
| Outstanding payroll payments | | | | | |
| Delta Dental | 15,427.80 | - | - | - | 15,427.80 |
| Vision Service Plan | 2,480.59 | - | - | - | 2,480.59 |
| Mass Mutual contribution | 19,105.00 | - | - | - | 19,105.00 |
| CalPERS retirement contribution | 80,554.80 | - | - | - | 80,554.80 |
| Payroll deposit | 278,632.76 | - | - | - | 278,632.76 |
| Accounts payable (Acct 1210) | | | | | |
| CalPERS health insurance (11/16) | 121,952.73 | - | - | - | 121,952.73 |
| | <u>518,153.68</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>518,153.68</u> |

* Summary of reimbursed expenses: Montecito Water District reimbursement for diesel fuel usage, \$6,110.55
SB City Fire cost-share portion for HazMat communication kits, \$905.47

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
December 31, 2016

| | Fund 3650 General | Fund 3651 Pension Obl. | Fund 3652 Capital Res. | Fund 3653 Land & Bldg | All Funds |
|--------------------------------------|-----------------------|---------------------------|---------------------------|--------------------------|-----------------------|
| Cash Balance at 12/1/16 | 2,006,663.16 | 206.50 | 2,350,850.73 | 4,502,202.44 | 8,859,922.83 |
| Income: | | | | | |
| Tax Revenue | 5,919,682.69 | - | - | - | 5,919,682.69 |
| Interest income | - | - | - | - | - |
| Other: | | | | | |
| Rental property distribution | 23,724.78 | - | - | - | 23,724.78 |
| CalOES - Deer Fire, 7/1-7/5/16 | 38,705.18 | - | - | - | 38,705.18 |
| USFS - Sand Fire, 7/25-7/26/16 | 2,038.00 | - | - | - | 2,038.00 |
| USFS - Clark Fire, 8/6-8/10/16 | 9,861.32 | - | - | - | 9,861.32 |
| USFS - Horseshoe Fire, 8/6-8/10/16 | 10,655.23 | - | - | - | 10,655.23 |
| USFS - Rey Fire, 8/18-8/21/16 | 50,348.46 | - | - | - | 50,348.46 |
| USFS - Soberanes Fire, 8/6-8/10/18 | 30,124.94 | - | - | - | 30,124.94 |
| USFS - Jacobson Fire, 10/22-10/27/16 | 23,922.26 | - | - | - | 23,922.26 |
| CSFD Dispatch Services | 21,909.00 | - | - | - | 21,909.00 |
| | <u>6,130,971.86</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,130,971.86</u> |
| Expenses: | | | | | |
| Warrants and Claims | (129,287.79) | (49,294.00) | - | (126.00) | (178,707.79) |
| Payroll | (966,905.56) | - | - | - | (966,905.56) |
| Other: | | | | | |
| Interfund Transfers | (49,294.00) | 49,294.00 | - | - | - |
| Reimbursed expenses* | 42,700.30 | - | - | - | 42,700.30 |
| | <u>(1,102,787.05)</u> | <u>-</u> | <u>-</u> | <u>(126.00)</u> | <u>(1,102,913.05)</u> |
| Cash Balance at 12/31/16 | <u>7,034,847.97</u> | <u>206.50</u> | <u>2,350,850.73</u> | <u>4,502,076.44</u> | <u>13,887,981.64</u> |
| Cash in Treasury per Balance Sheet | <u>7,517,470.04</u> | <u>206.50</u> | <u>2,350,850.73</u> | <u>4,502,076.44</u> | <u>14,370,603.71</u> |
| Difference | 482,622.07 | - | - | - | 482,622.07 |
| Reconciliation: | | | | | |
| Outstanding payroll payments | | | | | |
| Delta Dental | 15,058.54 | - | - | - | 15,058.54 |
| Vision Service Plan | 2,895.17 | - | - | - | 2,895.17 |
| Mass Mutual contribution | 62,635.00 | - | - | - | 62,635.00 |
| CalPERS retirement contribution | 105,221.87 | - | - | - | 105,221.87 |
| Payroll deposit | 292,051.20 | - | - | - | 292,051.20 |
| EFT Payable (Acct 1015) | | | | | |
| The Village Service Station | 1,598.29 | - | - | - | 1,598.29 |
| Ameravant | 534.00 | - | - | - | 534.00 |
| Paul Musgrove Sign Making | 400.00 | - | - | - | 400.00 |
| Verizon Wireless | 631.50 | - | - | - | 631.50 |
| Sansum Clinic | 1,486.00 | - | - | - | 1,486.00 |
| Wageworks Inc. | 110.50 | - | - | - | 110.50 |
| | <u>482,622.07</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>482,622.07</u> |

* Summary of reimbursed expenses:

CalPERS ADPP reimbursements for S. Bumanglag (May/June 2016), \$9,965.00
CalPERS ADPP reimbursements for S. Bumanglag (July-Oct 2016), \$19,930.00
Alteris/FAIRA Insurance - Claim monies for E91 damage, \$5,072.77
York Risk Services - Temporary disability payments, 10/16-11/30/16, \$7,723.03
J. Villarreal - Reimb. for shift calendar, \$9.50

**MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
November 2016**

| Payee | Description | Amount |
|-----------------------------------|--|----------|
| <u>Fund 3650 - General</u> | | |
| ADP Inc | ADP fees, 2 periods | 485.94 |
| Aflac | Employee paid insurance, November 2016 | 1,179.58 |
| AGS Rebuilders Inc | E93 Starter | 468.06 |
| Air Pollution Control District | Permits for stationary diesel-fired engines | 840.00 |
| Airgas West | Oxygen refills | 161.73 |
| Allstar Fire Equipment Inc | Brush helmets (30) | 1,846.80 |
| Andrew Seybold Inc | Work on Basement/Dispatch Electronics | 718.25 |
| Araceli Gil | A. Gil Reimb: CalPERS Educational Forum | 529.60 |
| Arosha Inc | Heat transfer on brush coats | 32.40 |
| Bound Tree Medical | Patient medical supplies | 132.88 |
| Burtens Fire Inc | Vehicle supplies | 1,536.12 |
| Carquest Auto Parts | Diesel exhaust fluid | 97.82 |
| Community Radio Inc | Gibraltar space/power quarterly rental | 919.92 |
| Cox Communications | CAD connectivity & Internet | 2,748.99 |
| Daniel Arnold | D. Arnold Reimb: Driver Operator 1A | 249.96 |
| EAN Services LLC | Rental car: L. Muller, Soberanes fire assignment | 509.74 |
| Freedom Signs | P921 Striping replaced | 210.00 |
| Frontier | Phone services | 1,271.89 |
| Goldman Magdalin Krikes LLP | Worker's comp legal services | 157.50 |
| Hose Man Inc | Hoses | 202.59 |
| Hugo's Auto Detailing | Fleet detailing | 250.00 |
| Impulse Internet Services | Phone services, December | 497.47 |
| InformaCo Emend Billing Service | IT support, November | 4,600.00 |
| Iron Mountain | Shredding service, monthly fee | 72.59 |
| Johnson Equipment Co | Strobe lights for P921 | 247.40 |
| Joyce Reed | J. Reed Reimb: Social Media PIO | 127.44 |
| L N Curtis & Sons | Thermal imaging camera battery | 219.93 |
| Leslie Muller | L. Muller Reimb: Soberanes Fire fuel | 54.00 |
| Liebert Cassidy Whitmore | LCW Annual Conference Registration: Taylor, Gil | 1,050.00 |
| Los Angeles Truck Centers | E92 air filter | 126.87 |
| Los Angeles Truck Centers | E92 front brakes & fan clutch | 3,207.84 |
| Marborg Industries | Refuse disposal | 515.19 |
| McCormix Corporation | Diesel fuel, October | 1,840.22 |
| Mission Uniform Service Inc | Shop towels | 525.38 |
| Montecito Village Hardware | Battery | 9.71 |
| Montecito Village Hardware | Electrical batteries | 19.42 |
| Montecito Water District | Water service | 701.36 |
| O'Connor Pest Control | Quarterly pest control maintenance | 178.00 |
| Pauletto Electric | Data Room Service Call | 115.00 |
| Peyton Scapes | Landscape maintenance | 650.00 |
| Physio Control | Code stat data review & annual contract | 3,410.13 |
| Precision Imaging | Office copier usage fee, October | 157.59 |
| Ready Refresh By Nestle | Bottled water | 231.19 |
| Robert Galbraith | R. Galbraith Reimb: PALS Refresher (re-issue) | 130.50 |
| Satcom Global Inc | Satellite phone charges | 150.57 |
| SB County Auditor-Controller | Additional user tax | 8.32 |
| SB County Tax Collectors | Property tax charges for 3 MFPD properties | 5,409.92 |
| SB Tree Care Inc | Tree removal in fuel treatment area | 1,000.00 |
| Smittys Towing | Tow E93 into shop | 187.50 |
| Smittys Towing | Tow E93 from lower village to Station | 472.50 |
| Smittys Towing | Tow E92 to Oxnard Shop | 540.00 |

| Payee | Description | Amount |
|-------------------------------------|--|-------------------------|
| South Coast Emerge. Vehicle Service | E91 zxle parts and repairs | 5,787.14 |
| Southern California Edison | Electricity service | 1,667.21 |
| Sprinkle Tire Inc | Stock for E91 & E92 | 5,393.22 |
| Sprint | E92 Sim card for MDC, October | 37.99 |
| Staples Credit Plan | Office supplies | 146.57 |
| The Gas Company | Gas service | 115.16 |
| The Village Service Station | Gasoline charges, October | 1,544.50 |
| US Bank Corporate Payment System | Fax and back-up server, monthly fees | 18.94 |
| | Turnout gear bag, 914 | 43.94 |
| | Business lunch and parking fee | 49.94 |
| | Headlamp for E391 | 59.95 |
| | Station hardware supplies | 63.26 |
| | Postage stamps | 99.34 |
| | Computer keyboard/mouse (920), laser pointer | 102.84 |
| | Nat'l Fire Invest. membership: A. Gregson, FY16-18 | 105.00 |
| | J. Badaracco: Cedar fire hotel (reimb) | 106.59 |
| | Gil/Reed: Admin Fire Services Section meeting | 127.44 |
| | Tire replacement, BC914 | 192.78 |
| | MREs (personal purchase reimb. by 900) | 211.94 |
| | Survey Monkey, annual fee | 300.00 |
| | Vehicle detail for R91 (post fire assignments) | 350.00 |
| | Brakes installation for U903 | 399.16 |
| | R. Lauritson: Arson Investigators Conf hotel/reg | 414.67 |
| | Keyboards (3) for MDC demos | 420.53 |
| | Gasoline charges | 571.89 |
| | Vehicle supplies: oil, filters | 753.22 |
| | Vehicle coolers (3) - PT91, 914, 915 | 771.47 |
| | Public Education supplies: fire hats and badges | 2,133.01 |
| Veritiv Operating Company | Household supplies | 208.01 |
| Verizon Wireless | Cell phone upgrades, 903/914 | 760.46 |
| Verizon Wireless | Wireless service, October | 1,280.54 |
| Wageworks Inc | FSA administrative fee, September | 110.50 |
| Wageworks Inc | FSA plan reimbursements, employee paid | 2,677.12 |
| | Fund 3650 Total | <u>68,030.14</u> |

**MONTECITO FIRE PROTECTION DISTRICT
WARRANTS AND CLAIMS DETAIL
December 2016**

| Payee | Description | Amount |
|------------------------------------|--|----------|
| Fund 3650 - General | | |
| Action Tree Care | Bella Vista Project: chipping service | 4,700.00 |
| Action Tree Care | Post-project chipping: Bella Vista | 4,850.00 |
| ADP Inc | ADP fees, 2 periods | 544.52 |
| Aflac | Employee paid insurance, November | 1,179.58 |
| Allstar Fire Equipment Inc | PPE: Wildland helmet shrouds (30) - budgeted | 1,114.56 |
| Ameravant | Website hosting fee, 1/1-6/30/17 | 534.00 |
| Anchor Air Systems | Service call to repair Dispatch HVAC | 100.00 |
| Anchor Air Systems | A/C semi-annual maintenance, Sta. 1 & 2 | 626.74 |
| Beverage Service Co. | Service repair for coffeemaker, Sta. 1 | 405.15 |
| Bob's Vacuum & Sewing Center | Vacuum cleaner bags | 21.55 |
| Bound Tree Medical | Patient medical supplies | 960.19 |
| Burtons Fire Inc | Stock filters | 700.78 |
| CA Conf. of Arson Investigators | CA Conf. of Arson Inv.: A. Gregson (2 yrs) | 125.00 |
| California Special Districts Assoc | CA Special Districts Assoc: Montecito Fire, 2017 | 6,485.00 |
| Callback Staffing Solutions LLC | Online scheduling program, 7/1/16 adjusted rate | 5.49 |
| Carquest Auto Parts | Vehicle stock filters | 320.80 |
| CMC Rescue Inc | Rope rescue equipment (budgeted) | 5,280.17 |
| Cox Communications | CAD connectivity & Internet | 2,741.00 |
| Cummins Cal Pacific | Annual generator service | 1,964.10 |
| Cummins Cal Pacific | Heater service repair to generator, Sta. 1 | 1,066.38 |
| Daniel Arnold | D. Arnold Reimb: Driver Operator 1B | 661.80 |
| Draganchuk | Replace 2 batteries in fire alarm system, Sta. 2 | 255.00 |
| Drue Holthe | D. Holthe Reimb: CPR BLS Provider | 67.00 |
| Eco Tree Works | Bella Vista Project: chipping service | 4,800.00 |
| Entenmann Rovin Co | Badge for promoted captain | 124.70 |
| Frontier | Phone service | 1,258.38 |
| Hugo's Auto Detailing | Car wash service, November | 325.00 |
| Impulse Internet Services | Phone services, January | 497.47 |
| InformaCo Emend Billing Service | IT support, December | 4,600.00 |
| Iron Mountain | Shredding service, monthly fee | 72.87 |
| Janice M Thielmann | EMT Instruction: Module IV | 896.00 |
| JDL Mapping | Mapping services, 2 months | 1,250.00 |
| Joyce Reed | J. Reed Reimb: Admin Fire Services Section meeting | 104.71 |
| Kevin Taylor | K. Taylor Reimb: Columbia Southern MSO 5640 | 761.50 |
| Kurt Hickman | K. Hickman Reimb: Paramedic license renewal | 200.00 |
| Liebert Cassidy Whitmore | Labor attorney fees, November | 162.00 |
| Life Assist Inc | AED batteries and pads (budgeted) | 1,255.43 |
| Lucas Grant | L. Grant Reimb: S-219 | 179.84 |
| Lucas Grant | L. Grant Reimb: Rescue Systems 1 | 1,314.72 |
| Maeve Juarez | M. Juarez Reimb: Fire Investigator 1A | 549.66 |
| Marborg Industries | Refuse disposal, Sta. 1 | 373.27 |
| McCormix Corporation | Diesel fuel, November | 1,820.64 |
| Mission Uniform Service Inc | Shop towels | 369.55 |
| Mitchell1 | Vehicle diagnostic software renewal | 1,728.00 |
| Montecito Journal | Notice of fire ordinance Board meeting | 130.00 |
| Montecito Journal | Fire Code Ordinance No. 2016-01 published | 1,335.00 |
| Montecito Water District | Water service | 776.80 |
| Nicholas Eubank | N. Eubank Reimb: S-270 | 161.14 |
| Paragon Builders | Water damage repair in apparatus bay, Sta. 2 | 3,792.00 |
| Paul Musgrove Sign Making | Repair tile roof on Fire Danger sign | 400.00 |
| Peyton Scapes | Landscape maintenance | 550.00 |

| Payee | Description | Amount |
|-----------------------------------|--|----------|
| Peyton Scapes | Landscape project, Sta. 1 | 585.00 |
| Physio Control | Data plan for cardiac monitor modems (budgeted) | 835.68 |
| Physio Control | Software license for cardiac monitors (budgeted) | 2,574.45 |
| Precision Imaging | Office copier usage fee, November | 289.94 |
| Precision Imaging | Replacement Dispatch fax machine | 538.92 |
| Price Postel & Parma | Legal services, October | 3,766.50 |
| Price Postel & Parma | Legal services, November | 4,199.50 |
| Ready Refresh By Nestle | Bottled water | 189.49 |
| Robert D Teneyck | Comm Strategy - Initiative 1: Final payment | 5,500.00 |
| Robert Galbraith | R. Galbraith Reimb: Paramedic Recertification | 200.00 |
| RS Communication Consultants | VHF portable radios (3) - budgeted | 4,267.40 |
| Safety Kleen Corp | Quarterly solvent tank maintenance | 286.14 |
| Sansum Clinic | Employee flu shots and TB tests | 1,486.00 |
| SB County Special Districts Assoc | SBCo Special Districts: MFPD, 2017 | 300.00 |
| Satcom Global Inc | Satellite phone charges | 150.57 |
| SB County Auditor Controller | Additional user tax | 103.28 |
| SB Tree Care Inc | Special Project: Bella Vista eucalyptus trees | 650.00 |
| SB Tree Care Inc | Romero Cyn Trl Project: Oak trees removal | 1,050.00 |
| SB Tree Care Inc | Tree Program: Santa Angela Ln. | 3,250.00 |
| Southern California Edison | Electricity service | 1,603.91 |
| Stevens Detailing Inc | Vehicle cleaning supplies | 292.40 |
| The Gas Company | Gas service | 158.92 |
| The Village Service Station | Smog checks - BC916, Medic 91, MERRAG van | 165.75 |
| The Village Service Station | Gasoline charges, November | 1,432.54 |
| Tierra Verde Tree Care | Post-project chipping: Bella Vista | 8,700.00 |
| Tri County Office Furniture | Office furniture (912/940) - final payment | 1,081.31 |
| US Bank Corporate Card | K. Taylor: Sundowner presentation parking | 8.00 |
| | T. Ederer: Jacobson fire assignment meal | 17.00 |
| | Fax and back-up server, monthly fees | 18.94 |
| | iPhone case for 903 | 21.99 |
| | PPE: Earplugs | 32.46 |
| | Flashlight batteries | 61.13 |
| | SB County Chiefs meeting refreshments | 92.34 |
| | Glass mugs/engraving for resident recognition | 95.03 |
| | R. Lauritson: Conflict Resolution training | 96.35 |
| | Digital floor plans for Station 1 building | 110.16 |
| | BC peer training meeting refreshments | 126.87 |
| | Incident meal | 134.85 |
| | K. Taylor: Community Paramedic Update | 145.74 |
| | Postage/shipping fees, office side table for 931 | 182.45 |
| | Rope rescue equipment (budgeted) | 246.87 |
| | A. Gil: CalPERS Education Forum registration | 399.00 |
| | K. Taylor: CSDA Annual Conference | 613.57 |
| | Gasoline charges | 652.29 |
| | K. Taylor: EMS World Conference | 875.96 |
| | ESRI mapping software credits, 10/6/16-10/5/17 | 2,500.00 |
| Veritiv Operating Company | Household supplies | 985.60 |
| Verizon Wireless | Wireless service, November | 1,402.73 |
| Verizon Wireless | Wireless service, December | 1,351.46 |
| Verizon Wireless | Cell phone replacement (temp), 914 | 740.00 |
| Verizon Wireless | Credit for returned cell phone, 914 | (719.96) |
| Verizon Wireless | iPads (3) for Imagetrend | 2,074.11 |
| Viscarras Refinishing | Dining chairs repairs (8), Sta. 1 | 2,600.00 |
| Wageworks Inc | FSA administrative fee, October | 110.50 |
| Wageworks Inc | FSA administrative fee, November | 110.50 |
| Wageworks Inc | FSA plan reimbursements, employee paid | 5,312.26 |

| Payee | Description | Amount |
|---|---|-------------------|
| Winema Industrial & Safety Supply | HazMat equip. calibration and replacement sensors | <u>734.40</u> |
| | Fund 3650 Total | <u>129,287.79</u> |
| <u>Fund 3651 - Pension Obligation Fund</u> | | |
| Union Bank | Debt service interest expense | 4,294.00 |
| Union Bank | Principal payment | <u>45,000.00</u> |
| | Fund 3651 Total | <u>49,294.00</u> |
| <u>Fund 3653 - Land & Building</u> | | |
| Price Postel & Parma | Legal services - Station 3, October | <u>126.00</u> |
| | Fund 3653 Total | <u>126.00</u> |

**MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
November and December 2016**

| | <u>November</u> | <u>December</u> |
|--|-----------------------------|-----------------------------|
| Regular Salaries | \$ 508,090.50 | \$ 510,275.00 |
| Part-Time Salaries | 4,597.54 | 5,037.73 |
| Directors Fees | 1,360.00 | 850.00 |
| Auxiliary | 238.00 | - |
| FLSA Safety | 5,995.80 | 6,259.55 |
| FLSA Dispatch | 3,691.04 | 2,876.16 |
| Overtime | 79,452.57 | 54,591.41 |
| Dispatch Cadre Earnings | 2,130.50 | 2,130.50 |
| Mass Mutual 457 Contribution | 8,200.00 | 4,200.00 |
| Labor Code 4850 Payroll | 24,479.95 | 24,235.30 |
| Vacation Redemption Program | - | 68,674.73 |
| | <hr/> | <hr/> |
| Gross Wages | \$ 638,235.90 | \$ 679,130.38 |
| District Contributions to Insurance | 140,678.45 | 136,039.77 |
| District Contributions to Medicare/SS | 8,626.38 | 9,120.96 |
| District Contributions to SUI | 33.56 | 17.85 |
| CalPERS Employee Contribution, District paid | 47,907.18 | 48,064.79 |
| CalPERS Employer Contribution, Employee paid | (35,135.09) | (35,245.47) |
| CalPERS, District Contribution | 106,178.83 | 106,558.97 |
| CalPERS, RBF Contribution | - | 26,554.20 |
| Health and Dependent Care FSA Contributions | (4,312.62) | (2,156.31) |
| Due to AFLAC | (1,179.58) | (1,179.58) |
| | <hr/> | <hr/> |
| Total Benefits | 262,797.11 | 287,775.18 |
| Grand Total | <u>\$ 901,033.01</u> | <u>\$ 966,905.56</u> |

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME DETAIL
November 2016**

| Name | Date Worked | Comp Hrs | OT Hrs | Total Amount | Constant Staffing | Fire Reimbursable | Overtime | Description |
|----------------|-------------|----------|--------|--------------|-------------------|-------------------|----------|--------------------------------|
| | | | | | | | | |
| Edwards, T. | 10/02/16 | | 7.0 | 589.75 | | 589.75 | | |
| Villarreal, J. | 10/18/16 | | 14.0 | 1,182.72 | 1,182.72 | | | |
| Taylor, J. | 10/21/16 | | 2.0 | 92.01 | | | 92.01 | Dispatch quarterly meeting |
| Briner, A. | 10/24/16 | | 8.0 | 645.36 | | | 645.36 | Blue Card instructor |
| Davis, S. | 10/24/16 | | 8.0 | 550.92 | | | 550.92 | Blue Card instructor |
| Fuentes, E. | 10/24/16 | | 9.0 | 694.04 | | 694.04 | | |
| Rupp, A. | 10/24/16 | | 10.0 | 471.60 | | | 471.60 | Paramedic accreditation |
| Zeitsoff, J. | 10/24/16 | | 11.5 | 758.14 | | 758.14 | | |
| Arnold, D. | 10/25/16 | | 9.0 | 382.18 | | | 382.18 | Driver 1A training |
| Briner, A. | 10/25/16 | | 8.0 | 645.36 | | | 645.36 | Blue Card instructor |
| Eubank, N. | 10/25/16 | | 11.0 | 467.12 | | | 467.12 | Training backfill |
| Hickman, K. | 10/25/16 | | 12.0 | 850.68 | | | 850.68 | Training backfill |
| McCracken, R. | 10/25/16 | 6.0 | 18.0 | 1,256.85 | | 1,256.85 | | |
| Rupp, A. | 10/25/16 | | 2.0 | 94.32 | | | 94.32 | Paramedic accreditation |
| Villarreal, J. | 10/25/16 | | 9.5 | 802.56 | | | 802.56 | Blue Card instruction backfill |
| Wrenn, B. | 10/25/16 | | 3.0 | 152.60 | | | 152.60 | Training backfill |
| Briner, A. | 10/26/16 | | 8.0 | 645.36 | | | 645.36 | Blue Card instructor |
| Davis, S. | 10/26/16 | | 8.0 | 550.92 | | | 550.92 | Blue Card instructor |
| Rupp, A. | 10/26/16 | | 10.0 | 471.60 | | | 471.60 | Paramedic accreditation |
| Zeitsoff, J. | 10/26/16 | | 10.0 | 659.25 | | 659.25 | | |
| Arnold, D. | 10/27/16 | | 7.0 | 297.26 | | | 297.26 | Driver 1A training |
| Fuentes, E. | 10/27/16 | | 24.0 | 1,850.76 | 1,850.76 | | | |
| Hickman, K. | 10/27/16 | 8.0 | 16.0 | 1,134.24 | 1,134.24 | | | |
| McCracken, R. | 10/27/16 | | 4.0 | 279.30 | | 279.30 | | |
| Villarreal, J. | 10/27/16 | 8.0 | 16.0 | 1,351.68 | 1,351.68 | | | |
| Badaracco, J. | 10/28/16 | | 1.5 | 135.02 | | | 135.02 | Pick up E92 |
| Briner, A. | 10/28/16 | | 4.5 | 363.02 | | | 363.02 | Blue Card instructor |
| Lauritson, R. | 10/28/16 | | 2.0 | 260.22 | | | 260.22 | Pick up E92 |
| Blake, G. | 10/29/16 | | 12.0 | 815.76 | 815.76 | | | |

| Name | Date Worked | Comp Hrs | OT Hrs | Total Amount | Constant Staffing | Fire | | Overtime | Description |
|----------------|----------------|----------|--------|-------------------------|-------------------|------------------|-----------------|-----------|----------------------------|
| | | | | | | Reimbursable | Fire | | |
| Eubank, N. | 10/30/16 | | 24.0 | 1,019.16 | 1,019.16 | | | | |
| Jenkins, J. | 10/30/16 | 8.0 | - | - | | | | - | Fire Prevention open house |
| Taylor, J. | 11/03/16 | | 24.0 | 1,104.12 | 1,104.12 | | | | |
| Ederer, T. | 11/04/16 | | 7.5 | 631.88 | 631.88 | | | | |
| Grant, L. | 11/04/16 | | 14.0 | 712.11 | 712.11 | | | | |
| Skei, E. | 11/04/16 | | 2.5 | 205.84 | | | | 205.84 | USAR RTF meeting |
| Wrenn, B. | 11/04/16 | | 24.0 | 1,220.76 | 1,220.76 | | | | |
| Zeitsoff, J. | 11/04/16 | | 24.0 | 1,582.20 | 1,582.20 | | | | |
| Gil, A. | 11/05/16 | 6.5 | - | - | | | | - | Finance Committee packet |
| Reed, J. | 11/05/16 | | 8.0 | 673.56 | | | | 673.56 | CERT training |
| Lauritson, R. | 11/06/16 | | 23.0 | 2,992.53 | 2,992.53 | | | | |
| Poulos, T. | 11/06/16 | | 24.5 | 1,686.09 | 1,686.09 | | | | |
| Ederer, T. | 10/22-10/27/16 | | 122.0 | 10,278.50 | | | | 10,278.50 | |
| Kellogg, K. | 10/22-10/28/16 | 12.0 | 60.0 | 5,918.40 | | | | 5,918.40 | |
| | | | | Payroll 11/16/16 | 17,284.01 | 20,434.23 | 8,757.51 | | |
| Skei, E. | 10/16/16 | | 11.0 | 905.69 | 905.69 | | | | |
| Briner, A. | 11/03/16 | | 2.0 | 161.34 | | | | 161.34 | CrewSense meeting |
| Davis, S. | 11/06/16 | | 24.0 | 1,652.76 | 1,652.76 | | | | |
| Holthe, D. | 11/08/16 | | 6.0 | 532.62 | | | | 532.62 | STB engineer test proctor |
| Villarreal, J. | 11/11/16 | 3.0 | 12.0 | 1,013.76 | 1,013.76 | | | | |
| Taylor, J. | 11/12/16 | | 24.0 | 1,104.12 | 1,104.12 | | | | |
| Grant, L. | 11/14/16 | | 4.5 | 228.89 | 228.89 | | | | |
| Hauser, B. | 11/14/16 | | 4.0 | 245.82 | | | | 245.82 | Engineer test |
| Skei, E. | 11/14/16 | | 6.0 | 494.01 | | | | 494.01 | Engineer test proctor |
| Whitt, S. | 11/14/16 | | 2.0 | 112.98 | 112.98 | | | | |
| Zeitsoff, J. | 11/14/16 | | 4.5 | 296.66 | | | | 296.66 | Engineer test backfill |
| Davis, S. | 11/15/16 | | 10.0 | 688.65 | | | | 688.65 | Engineer test proctor |
| Ederer, T. | 11/15/16 | | 10.0 | 842.50 | | | | 842.50 | Engineer test proctor |
| Eubank, N. | 11/15/16 | | 10.0 | 424.65 | | | | 424.65 | Engineer test proctor |
| Lauritson, R. | 11/15/16 | | 3.0 | 390.33 | 390.33 | | | | |
| Poulos, T. | 11/15/16 | | 10.0 | 688.20 | | | | 688.20 | Engineer test proctor |
| Rupp, A. | 11/15/16 | | 24.0 | 1,243.44 | 1,243.44 | | | | |
| Wrenn, B. | 11/15/16 | | 4.0 | 203.46 | | | | 203.46 | Engineer test backfill |

| Name | Date Worked | Comp Hrs | OT Hrs | Total Amount | Constant Staffing | Fire | | Overtime | Description |
|------------------------|----------------|----------|--------|------------------|-------------------|------------------|------------------|----------|-----------------------|
| | | | | | | Reimbursable | Overtime | | |
| Blake, G. | 11/16/16 | | 10.0 | 679.80 | | | | 679.80 | Engineer test proctor |
| Zeitsoff, J. | 11/17/16 | | 24.0 | 1,582.20 | 1,582.20 | | | | |
| Edwards, T. | 11/18/16 | | 24.0 | 2,022.00 | 2,022.00 | | | | |
| Hickman, K. | 11/18/16 | 8.0 | 16.0 | 1,134.24 | 1,134.24 | | | | |
| Fuentes, E. | 11/19/16 | | 24.0 | 1,850.76 | 1,850.76 | | | | |
| Lauritson, R. | 11/19/16 | | 24.0 | 3,122.64 | 3,122.64 | | | | |
| Zeitsoff, J. | 11/19/16 | | 24.0 | 1,582.20 | 1,582.20 | | | | |
| Briner, A. | 11/21/16 | | 24.0 | 1,936.08 | 1,936.08 | | | | |
| Grant, L. | 11/21/16 | | 24.0 | 1,220.76 | 1,220.76 | | | | |
| Holthe, D. | 11/21/16 | 8.0 | 16.0 | 1,420.32 | 1,420.32 | | | | |
| Widling, A. | 11/22/16 | | 24.0 | 2,022.00 | 2,022.00 | | | | |
| Eubank, N. | 11/23/16 | | 24.0 | 1,118.88 | 1,118.88 | | | | |
| Skei, E. | 11/23/16 | 24.0 | - | - | - | | | | |
| St. Oegger, D. | 10/24-10/27/16 | | 28.0 | 2,055.06 | 2,055.06 | | | | |
| Payroll 12/1/16 | | | | 32,976.82 | 27,719.11 | - | 5,257.71 | | |
| Grand Total | | | | 79,452.57 | 45,003.12 | 20,434.23 | 14,015.22 | | |

% of Total 100.0% 56.6% 25.7% 17.6%

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME DETAIL
December 2016**

| Name | Date Worked | Comp Hrs | OT Hrs | Total Amount | Constant Staffing | Fire | | Overtime | Description |
|---------------|-------------|----------|--------|--------------|-------------------|--------------|----------|----------|-------------------------|
| | | | | | | Reimbursable | Overtime | | |
| Eubank, N. | 10/25/16 | | 0.5 | 23.31 | | | | 23.31 | Training backfill |
| Lauritson, R. | 11/11/16 | | 1.0 | 130.11 | 130.11 | | | | |
| Skei, E. | 11/16/16 | 12.0 | 0.5 | 41.17 | | | | 41.17 | Engineers Test proctor |
| Grant, L. | 11/25/16 | | 24.0 | 1,220.76 | 1,220.76 | | | | |
| Widling, A. | 11/26/16 | | 24.0 | 2,022.00 | 2,022.00 | | | | |
| Edwards, S. | 11/28/16 | | 4.5 | 225.59 | | | | 225.59 | CPR certification class |
| Eubank, N. | 11/28/16 | | 4.0 | 186.48 | | | | 186.48 | ImageTrend training |
| Lauritson, R. | 11/28/16 | | 5.5 | 715.61 | 715.61 | | | | |
| Mann, K. | 11/28/16 | | 4.5 | 347.02 | 347.02 | | | | |

| Name | Date Worked | Comp Hrs | OT Hrs | Total Amount | Constant Staffing | Fire | | Overtime | Description |
|----------------|----------------|----------|-------------------------|------------------|-------------------|--------------|----------|-----------------|-----------------------------|
| | | | | | | Reimbursable | Staffing | | |
| McCracken, R. | 11/28/16 | | 3.0 | 209.48 | | | | 209.48 | Training backfill |
| Mann, K. | 11/29/16 | | 24.0 | 1,850.76 | 1,850.76 | | | | |
| Briner, A. | 11/30/16 | | 24.0 | 1,936.08 | 1,936.08 | | | | |
| Eubank, N. | 11/30/16 | | 24.0 | 1,118.88 | 1,118.88 | | | | |
| Galbraith, R. | 12/02/16 | | 24.0 | 1,523.88 | 1,523.88 | | | | |
| Lauritson, R. | 12/02/16 | | 12.0 | 1,561.32 | 1,561.32 | | | | |
| Galbraith, R. | 12/04/16 | | 24.0 | 1,523.88 | 1,523.88 | | | | |
| Gregson, A. | 12/04/16 | | 24.0 | 2,022.00 | 2,022.00 | | | | |
| Mann, K. | 12/04/16 | | 24.0 | 1,850.76 | 1,850.76 | | | | |
| Taylor, J. | 12/04/16 | | 0.5 | 23.00 | 23.00 | | | | |
| Galbraith, R. | 12/05/16 | | 2.0 | 126.99 | 126.99 | | | | |
| Galbraith, R. | 12/05/16 | | 16.5 | 1,047.67 | 1,047.67 | | | | |
| Hauser, B. | 12/05/16 | | 2.0 | 128.49 | 128.49 | | | | |
| Hickman, K. | 12/05/16 | | 9.0 | 638.01 | 638.01 | | | | |
| McCracken, R. | 12/05/16 | | 9.0 | 628.42 | 628.42 | | | | |
| Muller, L. | 12/05/16 | | 1.0 | 50.13 | 50.13 | | | | |
| Villarreal, J. | 12/05/16 | | 3.5 | 295.68 | 295.68 | | | | |
| Villarreal, J. | 12/05/16 | 4.0 | 14.0 | 1,182.72 | 1,182.72 | | | | |
| Widling, A. | 12/05/16 | | 7.0 | 589.75 | 589.75 | | | | |
| Wrenn, B. | 12/05/16 | | 17.5 | 890.14 | 890.14 | | | | |
| Blake, G. | 12/08/16 | | 2.0 | 135.96 | 135.96 | | | | |
| Arnold, D. | 12/05-12/08/16 | | 32.0 | 1,491.84 | 1,491.84 | | | 1,491.84 | Driver Operator 1B training |
| | | | Payroll 12/16/16 | 25,737.89 | 23,560.02 | - | | 2,177.87 | |
| Briner, A. | 11/14/16 | | 5.0 | 403.35 | 403.35 | | | 403.35 | Engineers Test proctor |
| Walkup, R. | 11/14/16 | | 4.0 | 255.30 | 255.30 | | | 255.30 | Engineers Test |
| Fuentes, E. | 11/28/16 | | 8.5 | 655.48 | 655.48 | | | 655.48 | Training backfill |
| Whilt, S. | 11/28/16 | | 3.0 | 169.46 | 169.46 | | | 169.46 | ImageTrend training |
| Rupp, A. | 12/02/16 | | 3.0 | 155.43 | 155.43 | | | 155.43 | Paramedic meeting |
| Whilt, S. | 12/02/16 | | 2.5 | 141.23 | 141.23 | | | 141.23 | Paramedic meeting |
| Fuentes, E. | 12/04/16 | | 18.0 | 1,388.07 | 1,388.07 | | | 1,388.07 | Training backfill |
| Fuentes, E. | 12/05/16 | | 10.5 | 809.71 | 809.71 | | | 809.71 | |
| Gil, A. | 12/05/16 | 4.5 | - | - | | | | - | Financial audit fieldwork |
| Rupp, A. | 12/05/16 | | 8.0 | 414.48 | 414.48 | | | 414.48 | Driver Operator 1B training |

| Name | Date Worked | Comp Hrs | OT Hrs | Total Amount | Constant Staffing | Fire | | Overtime | Description |
|-------------------------|-------------|----------|--------|------------------|-------------------|--------------|----------|-----------------|-----------------------------|
| | | | | | | Reimbursable | Staffing | | |
| Eubank, E. | 12/06/16 | | 8.0 | 372.96 | | | | 372.96 | Driver Operator 1B training |
| Rupp, A. | 12/07/16 | | 8.0 | 414.48 | | | | 414.48 | Driver Operator 1B training |
| Eubank, E. | 12/08/16 | | 8.0 | 372.96 | | | | 372.96 | Driver Operator 1B training |
| Eubank, E. | 12/09/16 | | 6.0 | 279.72 | | | | 279.72 | Driver Operator 1B training |
| Galbraith, R. | 12/09/16 | | 24.0 | 1,523.88 | 1,523.88 | | | | |
| Rupp, A. | 12/09/16 | | 6.0 | 310.86 | | | | 310.86 | Driver Operator 1B training |
| Powell, K. | 12/11/16 | | 24.0 | 1,562.40 | 1,562.40 | | | | |
| Rupp, A. | 12/11/16 | | 11.0 | 569.91 | 569.91 | | | | |
| Walkup, R. | 12/12/16 | | 5.0 | 319.13 | 319.13 | | | | |
| Whilt, S. | 12/13/16 | | 1.5 | 84.74 | | | | 84.74 | EMS CQI meeting |
| McCracken, R. | 12/16/16 | 4.0 | 20.0 | 1,396.50 | 1,396.50 | | | | |
| Mann, K. | 12/17/16 | | 24.0 | 1,850.76 | 1,850.76 | | | | |
| Walkup, R. | 12/17/16 | | 24.0 | 1,531.80 | 1,531.80 | | | | |
| Arnold, D. | 12/18/16 | | 5.5 | 256.41 | 256.41 | | | | |
| Bass, L. | 12/18/16 | | 5.5 | 383.13 | 383.13 | | | | |
| Hickman, K. | 12/18/16 | | 5.0 | 354.45 | 354.45 | | | | |
| Klemowicz, E. | 12/18/16 | | 4.5 | 279.72 | 279.72 | | | | |
| Widling, A. | 12/18/16 | | 2.0 | 168.50 | 168.50 | | | | |
| Wrenn, B. | 12/18/16 | | 12.0 | 610.38 | 610.38 | | | | |
| Widling, A. | 12/20/16 | | 24.0 | 2,022.00 | 2,022.00 | | | | |
| Bennewate, B. | 12/22/16 | | 24.0 | 1,479.60 | 1,479.60 | | | | |
| Wrenn, B. | 12/22/16 | | 24.0 | 1,220.76 | 1,220.76 | | | | |
| Walkup, R. | 12/23/16 | | 24.0 | 1,531.80 | 1,531.80 | | | | |
| Grant, L. | 12/24/16 | | 24.0 | 1,220.76 | 1,220.76 | | | | |
| Lauritson, R. | 12/24/16 | | 24.0 | 3,122.64 | 3,122.64 | | | | |
| Grant, L. | 12/26/16 | | 24.0 | 1,220.76 | 1,220.76 | | | | |
| Payroll 12/30/16 | | | | 28,853.52 | 23,435.00 | - | - | 5,418.52 | |
| Grand Total | | | | 54,591.41 | 46,995.02 | - | - | 7,596.39 | |

13.9%

0.0%

86.1%

100.0%

% of Total

86.1%

100.0%

13.9%

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME SUMMARY**

Fiscal Year 2015-16

| Month Paid | Constant Staffing | Fire Assignments | Overtime | Total OT |
|--------------|-------------------|-------------------|-------------------|---------------------|
| JULY | 26,341.64 | 46,353.98 | 2,422.62 | 75,118.24 |
| AUGUST | 39,374.01 | 392,353.36 | 1,923.13 | 433,650.50 |
| SEPTEMBER | 81,872.55 | 211,227.62 | 2,502.77 | 295,602.94 |
| OCTOBER | 67,164.38 | 1,767.60 | 1,435.33 | 70,367.31 |
| NOVEMBER | 66,602.43 | 28,894.69 | 15,424.45 | 110,921.57 |
| DECEMBER | 96,812.16 | 4,730.31 | 12,117.85 | 113,660.32 |
| JANUARY | 52,753.02 | 2,139.45 | 6,680.76 | 61,573.23 |
| FEBRUARY | 47,051.95 | - | 3,740.82 | 50,792.77 |
| MARCH | 43,290.30 | - | 7,347.09 | 50,637.39 |
| APRIL | 56,824.52 | - | 11,211.22 | 68,035.74 |
| MAY | 63,849.08 | - | 16,615.00 | 80,464.08 |
| JUNE | 78,342.88 | 106,774.55 | 29,012.57 | 214,130.00 |
| TOTAL | 720,278.91 | 794,241.56 | 110,433.61 | 1,624,954.08 |

| | Cons.Staff. | Fire Asgmts | Overtime | Total OT |
|--------------|-------------|-------------|-----------|--------------|
| YTD Dec 2016 | 378,167.16 | 685,327.56 | 35,826.15 | 1,099,320.87 |

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 | | | | - |
| FEBRUARY | | | | - |
| MARCH | | | | - |
| APRIL | | | | - |
| MAY | | | | - |
| JUNE | | | | - |
| TOTAL | 283,713.06 | 817,637.32 | 40,324.30 | 1,141,674.68 |

| | | | |
|-------------|------------|------------|------------|
| Budget | 750,000.00 | 455,000.00 | 125,000.00 |
| % of Budget | 37.8% | 179.7% | 32.3% |

Variance Report
Finance Committee - January 12, 2017

| Report | Line Item | Variance Explanation |
|---------------|------------------------------|---|
| 1 | Balance Sheet 0115 | Fair market value adjustments posted by the County on a quarterly basis. |
| 2 | Balance Sheet 0130 | Cash held with Cochrane Property Management for rental property units. A disbursement was issued in May for the balance over \$5,000. |
| 3 | Balance Sheet 0211 | Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled. |
| 4 | Balance Sheet 1015 & 1210 | The EFT and accounts payable account reflects expenses entered by December 31st, but disbursement payment wasn't completed until January. |
| 5 | Financial Status Taxes Total | Approximately 55% of property tax revenues are distributed by December. The District was at 54.81% at December 31. |
| 6 | Financial Status 3750 & 4476 | The District expects to exceed the budgeted revenue for state fire assignments. Please see the Fire Assignments spreadsheet for details. |
| 7 | Financial Status 6301 | The overtime reimbursable account exceeds the budgeted amount due to a busy fire season. A budget amendment will be presented in May/June to adjust the budgeted amount. |
| 8 | Financial Status 6700 | The majority of unemployment insurance contribution is made in the first payroll of January 2017. |
| 9 | Financial Status 6900 & 7090 | The premiums for worker's compensation and general liability insurance require full payment at the beginning of the fiscal year. |
| 10 | Financial Status 7205 | The Wildland Specialists are involved in ongoing hazard mitigation projects in the Fuel Treatment Networks. The "Neighborhood Projects" will start in late February. |
| 11 | Financial Status 7348 & 8300 | This line item accounts for various budgeted expenses, which have not been purchased yet. |
| 12 | Financial Status 7460 | Professional services expenditures are lower than expected YTD. The Public Information/Education project was budgeted for \$80,000 and the project will be ongoing through the fiscal year end. |
| 13 | Financial Status 7546 | Admin fee paid to the SB County Tax Collector's office. Usually collected in May or April. The expected fee for FY16-17 is \$238k. |
| 14 | Financial Status 7630 | This line item has exceeded the budgeted amount due to nozzles (\$3,000) that were budgeted and ordered last fiscal year, but did not arrive until July. |
| 15 | Financial Trend 6600 | Health insurance expenses are higher than in past years because the District increased the employer-paid portion on July 1, 2016, in an effort to keep up with rising insurance premiums. |
| 16 | Financial Trend 7030 | Expenses in 2016 are higher than in past years due to the purchase of turnouts for \$34,000. A second order will be placed this fiscal year. |
| 17 | Financial Trend 8300 | Expenses in 2016 are higher than in past years due to the purchase of a cardiac monitor and radios. Other budgeted items have not been purchased yet. |
| 18 | Expenditure Trend 6100 | The payroll expense varies based on the number of payroll periods recorded during each month. July - 1, August - 2, September - 3, October 1, Nov - 2, Dec - 2. |
| 19 | Expenditure Trend 6400 | In July, the District prepaid a significant portion of retirement contributions to CalPERS. The prepayment results in savings of over \$20k. |

Balance Sheet

DECEMBER ONLY

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

| | Beginning Balance 7/1/2016 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 12/31/2016 |
|--|-------------------------------|------------------------|-------------------------|------------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 6,641,431.11 | 9,492,277.45 | 8,616,238.52 | 7,517,470.04 |
| 0112 -- Deposits in Transit | 0.00 | 2,038.00 | 2,038.00 | 0.00 |
| 0115 -- Treasury FMV Adjustment | 17,772.21 | 0.00 | 23,284.88 | -5,512.67 1 |
| 0120 -- Imprest Cash | 500.00 | 0.00 | 0.00 | 500.00 |
| 0130 -- Cash with Fiscal Agents | 12,417.96 | 13,004.46 | 23,724.78 | 1,697.64 2 |
| 0211 -- Prop Tax Impounds Receivable | 82,969.00 | 0.00 | 0.00 | 82,969.00 3 |
| 0230 -- Accounts Receivable | 265,326.00 | 0.00 | 265,326.00 | 0.00 |
| 0240 -- Interest Receivable | 10,995.48 | 9,722.69 | 16,626.72 | 4,091.45 |
| Total Assets | 7,031,411.76 | 9,517,042.60 | 8,947,238.90 | 7,601,215.46 |
| Liabilities, Equity & Other Credits | | | | |
| Liabilities | | | | |
| 1010 -- Warrants Payable | 0.00 | 2,914,624.88 | 2,914,624.88 | 0.00 |
| 1015 -- EFT Payable | 23,108.95 | 1,054,033.45 | 1,035,684.79 | 4,760.29 4 |
| 1020 -- Salaries & Benefits Payable | 337,000.00 | 337,000.00 | 0.00 | 0.00 |
| 1210 -- Accounts Payable | 12,850.40 | 3,948,730.52 | 3,935,880.12 | 0.00 |
| 1240 -- Accrued Expenses | 91,234.00 | 91,234.00 | 0.00 | 0.00 |
| 1400 -- Deposits | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 1730 -- Unidentified Deposits | 0.00 | 535,849.04 | 535,849.04 | 0.00 |
| Total Liabilities | 467,193.35 | 8,881,471.89 | 8,422,038.83 | 7,760.29 |
| Equity | | | | |
| 2120 -- Fund Balance-Restricted | 17,772.21 | 17,772.21 | 0.00 | 0.00 |
| 2130 -- Fund Balance-Committed | 1,200,500.00 | 0.00 | 0.00 | 1,200,500.00 |
| 2200 -- Fund Balance-Residual | 5,345,946.20 | 27,213,818.42 | 28,260,827.39 | 6,392,955.17 |
| Total Equity | 6,564,218.41 | 27,231,590.63 | 28,260,827.39 | 7,593,455.17 |

Balance Sheet

As of: 12/31/2016
Accounting Period: CLOSED

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

Fund 3650 -- Montecito Fire Protection Dist

| | Beginning Balance 7/1/2016 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 12/31/2016 |
|---|-------------------------------|------------------------|-------------------------|------------------------------|
| Total Liabilities, Equity & Other Credits | 7,031,411.76 | 36,113,062.52 | 36,682,866.22 | 7,601,215.46 |

Balance Sheet

As of: 12/31/2016
Accounting Period: CLOSED

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

Fund 3651 -- Montecito Fire Pension Oblig

| | Beginning Balance 7/1/2016 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 12/31/2016 |
|--|-------------------------------|------------------------|-------------------------|------------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 198.05 | 455,370.09 | 455,361.64 | 206.50 |
| 0115 -- Treasury FMV Adjustment | 0.53 | 0.00 | 0.68 | -0.15 |
| 0240 -- Interest Receivable | 0.29 | 8.96 | 8.09 | 1.16 |
| Total Assets | 198.87 | 455,379.05 | 455,370.41 | 207.51 |
| Liabilities, Equity & Other Credits | | | | |
| Liabilities | | | | |
| 1010 -- Warrants Payable | 0.00 | 2,960.00 | 2,960.00 | 0.00 |
| 1015 -- EFT Payable | 0.00 | 49,294.00 | 49,294.00 | 0.00 |
| 1210 -- Accounts Payable | 0.00 | 52,254.00 | 52,254.00 | 0.00 |
| Total Liabilities | 0.00 | 104,508.00 | 104,508.00 | 0.00 |
| Equity | | | | |
| 2120 -- Fund Balance-Restricted | 0.53 | 0.53 | 0.00 | 0.00 |
| 2140 -- Fund Balance-Assigned | 198.34 | 0.00 | 0.00 | 198.34 |
| 2200 -- Fund Balance-Residual | 0.00 | 911,364.32 | 911,373.49 | 9.17 |
| Total Equity | 198.87 | 911,364.85 | 911,373.49 | 207.51 |
| Total Liabilities, Equity & Other Credits | 198.87 | 1,015,872.85 | 1,015,881.49 | 207.51 |

Balance Sheet

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

| | Beginning Balance 7/1/2016 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 12/31/2016 |
|--|-------------------------------|------------------------|-------------------------|------------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 2,371,342.99 | 7,100.21 | 27,592.47 | 2,350,850.73 |
| 0115 -- Treasury FMV Adjustment | 6,345.62 | 0.00 | 8,069.53 | -1,723.91 |
| 0240 -- Interest Receivable | 3,106.78 | 7,681.34 | 7,100.21 | 3,687.91 |
| Total Assets | 2,380,795.39 | 14,781.55 | 42,762.21 | 2,352,814.73 |
| Liabilities, Equity & Other Credits | | | | |
| Liabilities | | | | |
| 1015 -- EFT Payable | 27,540.64 | 27,540.64 | 0.00 | 0.00 |
| Total Liabilities | 27,540.64 | 27,540.64 | 0.00 | 0.00 |
| Equity | | | | |
| 2120 -- Fund Balance-Restricted | 6,345.62 | 6,345.62 | 0.00 | 0.00 |
| 2140 -- Fund Balance-Assigned | 2,346,909.13 | 0.00 | 0.00 | 2,346,909.13 |
| 2200 -- Fund Balance-Residual | 0.00 | 376,467.36 | 382,372.96 | 5,905.60 |
| Total Equity | 2,353,254.75 | 382,812.98 | 382,372.96 | 2,352,814.73 |
| Total Liabilities, Equity & Other Credits | 2,380,795.39 | 410,353.62 | 382,372.96 | 2,352,814.73 |

Balance Sheet

As of: 12/31/2016
Accounting Period: CLOSED

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

Fund 3653 -- Montecito Fire Land & Building

| | Beginning Balance 7/1/2016 | Year-To-Date Debits | Year-To-Date Credits | Ending Balance 12/31/2016 |
|--|-------------------------------|------------------------|-------------------------|------------------------------|
| Assets & Other Debits | | | | |
| Assets | | | | |
| 0110 -- Cash in Treasury | 4,527,103.85 | 14,286.35 | 39,313.76 | 4,502,076.44 |
| 0115 -- Treasury FMV Adjustment | 12,114.35 | 0.00 | 15,415.79 | -3,301.44 |
| 0240 -- Interest Receivable | 6,612.58 | 14,737.20 | 14,286.35 | 7,063.43 |
| Total Assets | 4,545,830.78 | 29,023.55 | 69,015.90 | 4,505,838.43 |
| Liabilities, Equity & Other Credits | | | | |
| Liabilities | | | | |
| 1015 -- EFT Payable | 0.00 | 35,059.30 | 35,059.30 | 0.00 |
| 1210 -- Accounts Payable | 0.00 | 35,059.30 | 35,059.30 | 0.00 |
| 1240 -- Accrued Expenses | 32,286.00 | 32,286.00 | 0.00 | 0.00 |
| Total Liabilities | 32,286.00 | 102,404.60 | 70,118.60 | 0.00 |
| Equity | | | | |
| 2120 -- Fund Balance-Restricted | 12,114.35 | 12,114.35 | 0.00 | 0.00 |
| 2140 -- Fund Balance-Assigned | 4,501,430.43 | 0.00 | 0.00 | 4,501,430.43 |
| 2200 -- Fund Balance-Residual | 0.00 | 915,845.55 | 920,253.55 | 4,408.00 |
| Total Equity | 4,513,544.78 | 927,959.90 | 920,253.55 | 4,505,838.43 |
| Total Liabilities, Equity & Other Credits | 4,545,830.78 | 1,030,364.50 | 990,372.15 | 4,505,838.43 |

Financial Status

DECEMBER ONLY

As of: 12/31/2016 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 6/30/2017 Fiscal Year Adjusted Budget | 12/31/2016 Year-To-Date Actual | 6/30/2017 Fiscal Year Variance | 6/30/2017 Fiscal Year Pct of Budget |
|--|---|--------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Taxes | | | | |
| 3010 -- Property Tax-Current Secured | 15,056,760.00 | 8,200,201.68 | -6,856,558.32 | 54.46 % |
| 3011 -- Property Tax-Unitary | 131,405.00 | 0.00 | -131,405.00 | 0.00 % |
| 3015 -- PT PY Corr/Escapes Secured | -28,480.00 | 0.00 | 28,480.00 | 0.00 % |
| 3020 -- Property Tax-Current Unsecd | 649,510.00 | 651,888.55 | 2,378.55 | 100.37 % |
| 3040 -- Property Tax-Prior Secured | 29,655.00 | 0.00 | -29,655.00 | 0.00 % |
| 3050 -- Property Tax-Prior Unsecured | 18,065.00 | 0.00 | -18,065.00 | 0.00 % |
| 3054 -- Supplemental Pty Tax-Current | 293,350.00 | 0.00 | -293,350.00 | 0.00 % |
| Taxes | 16,150,265.00 | 8,852,090.23 | -7,298,174.77 | 54.81 % |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 22,835.00 | 9,722.69 | -13,112.31 | 42.58 % |
| 3381 -- Unrealized Gain/Loss Invstmnts | -17,774.00 | -23,284.88 | -5,510.88 | 131.01 % |
| 3409 -- Other Rental of Bldgs and Land | 52,260.00 | 17,420.00 | -34,840.00 | 33.33 % |
| Use of Money and Property | 57,321.00 | 3,857.81 | -53,463.19 | 6.73 % |
| Intergovernmental Revenue-State | | | | |
| 3750 -- State-Emergency Assistance | 325,000.00 | 44,988.31 | -280,011.69 | 13.84 % |
| 4220 -- Homeowners Property Tax Relief | 82,975.00 | 41,306.50 | -41,668.50 | 49.78 % |
| Intergovernmental Revenue-State | 407,975.00 | 86,294.81 | -321,680.19 | 21.15 % |
| Intergovernmental Revenue-Federal | | | | |
| 4476 -- Federal Emergency Assistance | 130,000.00 | 107,382.88 | -22,617.12 | 82.60 % |
| Intergovernmental Revenue-Federal | 130,000.00 | 107,382.88 | -22,617.12 | 82.60 % |
| Charges for Services | | | | |
| 5105 -- Reimb for District Services | 185,995.00 | 68,231.82 | -117,763.18 | 36.68 % |
| Charges for Services | 185,995.00 | 68,231.82 | -117,763.18 | 36.68 % |

Financial Status

As of: 12/31/2016 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 6/30/2017 Fiscal Year Adjusted Budget | 12/31/2016 Year-To-Date Actual | 6/30/2017 Fiscal Year Variance | 6/30/2017 Fiscal Year Pct of Budget |
|--|---|--------------------------------------|--------------------------------------|---|
| Miscellaneous Revenue | | | | |
| 5909 -- Other Miscellaneous Revenue | 6,000.00 | 516.74 | -5,483.26 | 8.61 % |
| Miscellaneous Revenue | 6,000.00 | 516.74 | -5,483.26 | 8.61 % |
| Revenues | | | | |
| | 16,937,556.00 | 9,118,374.29 | -7,819,181.71 | 53.84 % |
| Expenditures | | | | |
| Salaries and Employee Benefits | | | | |
| 6100 -- Regular Salaries | 7,369,515.00 | 3,147,148.55 | 4,222,366.45 | 42.70 % |
| 6300 -- Overtime | 125,000.00 | 32,801.78 | 92,198.22 | 26.24 % |
| 6301 -- Overtime - Reimbursable | 455,000.00 | 812,886.31 | -357,886.31 | 178.66 % |
| 6310 -- Overtime - Constant Staffing | 750,000.00 | 260,278.47 | 489,721.53 | 34.70 % |
| 6400 -- Retirement Contribution | 2,203,416.00 | 1,327,647.11 | 875,768.89 | 60.25 % |
| 6550 -- FICA/Medicare | 101,949.00 | 59,977.74 | 41,971.26 | 58.83 % |
| 6600 -- Health Insurance Contrib | 1,635,805.00 | 924,165.52 | 711,639.48 | 56.50 % |
| 6700 -- Unemployment Ins Contribution | 11,555.00 | 348.44 | 11,206.56 | 3.02 % |
| 6900 -- Workers Compensation | 525,000.00 | 502,652.39 | 22,347.61 | 95.74 % |
| Salaries and Employee Benefits | 13,177,240.00 | 7,067,906.31 | 6,109,333.69 | 53.64 % |
| Services and Supplies | | | | |
| 7030 -- Clothing and Personal | 102,950.00 | 41,424.66 | 61,525.34 | 40.24 % |
| 7050 -- Communications | 109,800.00 | 38,550.07 | 71,249.93 | 35.11 % |
| 7060 -- Food | 2,500.00 | 289.07 | 2,210.93 | 11.56 % |
| 7070 -- Household Supplies | 32,500.00 | 15,066.66 | 17,433.34 | 46.36 % |
| 7090 -- Insurance | 31,000.00 | 25,661.93 | 5,338.07 | 82.78 % |
| 7120 -- Equipment Maintenance | 35,000.00 | 7,987.51 | 27,012.49 | 22.82 % |
| 7200 -- Structure & Ground Maintenance | 32,050.00 | 15,552.46 | 16,497.54 | 48.53 % |
| 7205 -- Fire Defense Zone | 268,000.00 | 41,502.05 | 226,497.95 | 15.49 % |
| 7322 -- Consulting & Mgmt Fees | 3,350.00 | 1,065.20 | 2,284.80 | 31.80 % |

Financial Status

As of: 12/31/2016 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 6/30/2017 Fiscal Year Adjusted Budget | 12/31/2016 Year-To-Date Actual | 6/30/2017 Fiscal Year Variance | 6/30/2017 Fiscal Year Pct of Budget |
|--|---|--------------------------------------|--------------------------------------|---|
| 7324 -- Audit and Accounting Fees | 23,250.00 | 6,801.50 | 16,448.50 | 29.25 % |
| 7348 -- Instruments & Equip. < \$5000 | 97,575.00 | 14,488.06 | 83,086.94 | 14.85 % 11 |
| 7363 -- Equipment Maintenance | 60,200.00 | 36,975.45 | 23,224.55 | 61.42 % |
| 7400 -- Medical, Dental and Lab | 44,800.00 | 37,721.88 | 7,078.12 | 84.20 % |
| 7430 -- Memberships | 9,500.00 | 9,600.00 | -100.00 | 101.05 % |
| 7450 -- Office Expense | 27,500.00 | 9,935.03 | 17,564.97 | 36.13 % |
| 7460 -- Professional & Special Service | 311,750.00 | 89,282.75 | 222,467.25 | 28.64 % 12 |
| 7507 -- ADP Payroll Fees | 7,500.00 | 3,084.62 | 4,415.38 | 41.13 % |
| 7510 -- Contractual Services | 57,000.00 | 30,257.67 | 26,742.33 | 53.08 % |
| 7530 -- Publications & Legal Notices | 3,000.00 | 4,416.56 | -1,416.56 | 147.22 % |
| 7546 -- Administrative Expense | 200,000.00 | 0.00 | 200,000.00 | 0.00 % 13 |
| 7580 -- Rents/Leases-Structure | 4,400.00 | 1,839.84 | 2,560.16 | 41.81 % |
| 7630 -- Small Tools & Instruments | 9,600.00 | 10,539.33 | -939.33 | 109.78 % 14 |
| 7650 -- Special Departmental Expense | 82,000.00 | 13,570.32 | 68,429.68 | 16.55 % |
| 7671 -- Special Projects | 18,500.00 | 5,837.70 | 12,662.30 | 31.56 % |
| 7730 -- Transportation and Travel | 25,000.00 | 8,149.29 | 16,850.71 | 32.60 % |
| 7731 -- Gasoline-Oil-Fuel | 63,000.00 | 12,754.61 | 50,245.39 | 20.25 % |
| 7732 -- Training | 87,750.00 | 18,318.99 | 69,431.01 | 20.88 % |
| 7760 -- Utilities | 48,000.00 | 22,560.76 | 25,439.24 | 47.00 % |
| Services and Supplies | 1,797,475.00 | 523,233.97 | 1,274,241.03 | 29.11 % |
| Capital Assets | | | | |
| 8300 -- Equipment | 403,100.00 | 42,635.25 | 360,464.75 | 10.58 % 11 |
| Capital Assets | 403,100.00 | 42,635.25 | 360,464.75 | 10.58 % |
| Expenditures | 15,377,815.00 | 7,633,775.53 | 7,744,039.47 | 49.64 % |

Financial Status

As of: 12/31/2016 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 6/30/2017 Fiscal Year Adjusted Budget | 12/31/2016 Year-To-Date Actual | 6/30/2017 Fiscal Year Variance | 6/30/2017 Fiscal Year Pct of Budget |
|--------------------------------|---|--------------------------------------|--------------------------------------|---|
| Other Financing Sources & Uses | | | | |
| Other Financing Uses | | | | |
| 7901 -- Oper Trf (Out) | 1,642,000.00 | 455,362.00 | 1,186,638.00 | 27.73 % |
| Other Financing Uses | 1,642,000.00 | 455,362.00 | 1,186,638.00 | 27.73 % |
| Other Financing Sources & Uses | -1,642,000.00 | -455,362.00 | 1,186,638.00 | 27.73 % |
| Changes to Fund Balances | | | | |
| Decrease to Restricted | 17,774.00 | 17,772.21 | -1.79 | 99.99 % |
| 9797 -- Unrealized Gains | 17,774.00 | 17,772.21 | -1.79 | 99.99 % |
| Decrease to Restricted | 17,774.00 | 17,772.21 | -1.79 | 99.99 % |
| Changes to Fund Balances | 17,774.00 | 17,772.21 | -1.79 | 99.99 % |
| Montecito Fire Protection Dist | -64,485.00 | 1,047,008.97 | 1,111,493.97 | -1,623.65 % |

Financial Status

As of: 12/31/2016 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

| Line Item Account | 6/30/2017 Fiscal Year Adjusted Budget | 12/31/2016 Year-To-Date Actual | 6/30/2017 Fiscal Year Variance | 6/30/2017 Fiscal Year Pct of Budget |
|---|---|--------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 0.00 | 8.96 | 8.96 | -- |
| 3381 -- Unrealized Gain/Loss Invstmnts | -2.00 | -0.68 | 1.32 | 34.00 % |
| Use of Money and Property | -2.00 | 8.28 | 10.28 | -414.00 % |
| Revenues | -2.00 | 8.28 | 10.28 | -414.00 % |
| Expenditures | | | | |
| Services and Supplies | | | | |
| 7460 -- Professional & Special Service | 3,500.00 | 2,960.00 | 540.00 | 84.57 % |
| Services and Supplies | 3,500.00 | 2,960.00 | 540.00 | 84.57 % |
| Other Charges | | | | |
| 7830 -- Interest Expense | 17,402.00 | 17,402.00 | 0.00 | 100.00 % |
| Other Charges | 17,402.00 | 17,402.00 | 0.00 | 100.00 % |
| Expenditures | 20,902.00 | 20,362.00 | 540.00 | 97.42 % |
| Other Financing Sources & Uses | | | | |
| Other Financing Sources | | | | |
| 5910 -- Oper Trf (In)-General Fund | 456,000.00 | 455,362.00 | -638.00 | 99.86 % |
| Other Financing Sources | 456,000.00 | 455,362.00 | -638.00 | 99.86 % |
| Other Financing Uses | | | | |
| 7910 -- Long Term Debt Princ Repayment | 435,000.00 | 434,999.64 | 0.36 | 100.00 % |
| Other Financing Uses | 435,000.00 | 434,999.64 | 0.36 | 100.00 % |
| Other Financing Sources & Uses | 21,000.00 | 20,362.36 | -637.64 | 96.96 % |

Financial Status

As of: 12/31/2016 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

| Line Item Account | 6/30/2017 Fiscal Year Adjusted Budget | 12/31/2016 Year-To-Date Actual | 6/30/2017 Fiscal Year Variance | 6/30/2017 Fiscal Year Pct of Budget |
|------------------------------|---|--------------------------------------|--------------------------------------|---|
| Changes to Fund Balances | | | | |
| Decrease to Restricted | | | | |
| 9797 -- Unrealized Gains | 2.00 | 0.53 | -1.47 | 26.50 % |
| Decrease to Restricted | 2.00 | 0.53 | -1.47 | 26.50 % |
| Changes to Fund Balances | 2.00 | 0.53 | -1.47 | 26.50 % |
| Montecito Fire Pension Oblig | 98.00 | 9.17 | -88.83 | 9.36 % |

Financial Status

As of: 12/31/2016 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

| Line Item Account | 6/30/2017 Fiscal Year Adjusted Budget | 12/31/2016 Year-To-Date Actual | 6/30/2017 Fiscal Year Variance | 6/30/2017 Fiscal Year Pct of Budget |
|---|---|--------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 10,000.00 | 7,681.34 | -2,318.66 | 76.81 % |
| 3381 -- Unrealized Gain/Loss Invstmnts | -6,346.00 | -8,069.53 | -1,723.53 | 127.16 % |
| Use of Money and Property | 3,654.00 | -388.19 | -4,042.19 | -10.62 % |
| Revenues | 3,654.00 | -388.19 | -4,042.19 | -10.62 % |
| Expenditures | | | | |
| Capital Assets | | | | |
| 8300 -- Equipment | 60,000.00 | 51.83 | 59,948.17 | 0.09 % |
| Capital Assets | 60,000.00 | 51.83 | 59,948.17 | 0.09 % |
| Expenditures | 60,000.00 | 51.83 | 59,948.17 | 0.09 % |
| Other Financing Sources & Uses | | | | |
| Other Financing Sources | | | | |
| 5910 -- Oper Trf (In)-General Fund | 352,000.00 | 0.00 | -352,000.00 | 0.00 % |
| Other Financing Sources | 352,000.00 | 0.00 | -352,000.00 | 0.00 % |
| Other Financing Sources & Uses | 352,000.00 | 0.00 | -352,000.00 | 0.00 % |
| Changes to Fund Balances | | | | |
| Decrease to Restricted | | | | |
| 9797 -- Unrealized Gains | 6,346.00 | 6,345.62 | -0.38 | 99.99 % |
| Decrease to Restricted | 6,346.00 | 6,345.62 | -0.38 | 99.99 % |
| Changes to Fund Balances | 6,346.00 | 6,345.62 | -0.38 | 99.99 % |
| Montecito Fire Cap Outlay Res | 302,000.00 | 5,905.60 | -296,094.40 | 1.96 % |

Financial Status

As of: 12/31/2016 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

Fund 3653 -- Montecito Fire Land & Building

| Line Item Account | 6/30/2017 Fiscal Year Adjusted Budget | 12/31/2016 Year-To-Date Actual | 6/30/2017 Fiscal Year Variance | 6/30/2017 Fiscal Year Pct of Budget |
|---|---|--------------------------------------|--------------------------------------|---|
| Revenues | | | | |
| Use of Money and Property | | | | |
| 3380 -- Interest Income | 15,000.00 | 14,737.20 | -262.80 | 98.25 % |
| 3381 -- Unrealized Gain/Loss Invstmnts | -12,116.00 | -15,415.79 | -3,299.79 | 127.23 % |
| Use of Money and Property | 2,884.00 | -678.59 | -3,562.59 | -23.53 % |
| Revenues | 2,884.00 | -678.59 | -3,562.59 | -23.53 % |
| Expenditures | | | | |
| Capital Assets | | | | |
| 8100 -- Land | 200,000.00 | 7,027.76 | 192,972.24 | 3.51 % |
| Capital Assets | 200,000.00 | 7,027.76 | 192,972.24 | 3.51 % |
| Expenditures | 200,000.00 | 7,027.76 | 192,972.24 | 3.51 % |
| Other Financing Sources & Uses | | | | |
| Other Financing Sources | | | | |
| 5910 -- Oper Trf (In)-General Fund | 834,000.00 | 0.00 | -834,000.00 | 0.00 % |
| Other Financing Sources | 834,000.00 | 0.00 | -834,000.00 | 0.00 % |
| Other Financing Sources & Uses | 834,000.00 | 0.00 | -834,000.00 | 0.00 % |
| Changes to Fund Balances | | | | |
| Decrease to Restricted | | | | |
| 9797 -- Unrealized Gains | 12,116.00 | 12,114.35 | -1.65 | 99.99 % |
| Decrease to Restricted | 12,116.00 | 12,114.35 | -1.65 | 99.99 % |
| Changes to Fund Balances | 12,116.00 | 12,114.35 | -1.65 | 99.99 % |
| Montecito Fire Land & Building | 649,000.00 | 4,408.00 | -644,592.00 | 0.68 % |
| Net Financial Impact | 886,613.00 | 1,057,331.74 | 170,718.74 | 119.26 % |

Financial Trend

DECEMBER ONLY

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 12/31/2014 Year-To-Date Actual | 12/31/2015 Year-To-Date Actual | 12/31/2016 Year-To-Date Actual |
|--|--------------------------------------|--------------------------------------|--------------------------------------|
| Revenues | | | |
| Taxes | | | |
| 3010 -- Property Tax-Current Secured | 7,721,764.82 | 8,098,627.69 | 8,200,201.68 |
| 3011 -- Property Tax-Unitary | 0.00 | 0.00 | 0.00 |
| 3015 -- PT PY Corr/Escapes Secured | 0.00 | -486.36 | 0.00 |
| 3020 -- Property Tax-Current Unsecd | 631,309.28 | 658,613.77 | 651,888.55 |
| 3040 -- Property Tax-Prior Secured | -102.20 | 119.31 | 0.00 |
| 3050 -- Property Tax-Prior Unsecured | 0.00 | 56.05 | 0.00 |
| 3054 -- Supplemental Pty Tax-Current | 16,261.83 | 0.00 | 0.00 |
| 3056 -- Supplemental Pty Tax-Prior | -2,580.20 | 0.00 | 0.00 |
| Taxes | 8,366,653.53 | 8,756,930.46 | 8,852,090.23 |
| Use of Money and Property | | | |
| 3380 -- Interest Income | 4,034.08 | 4,003.97 | 9,722.69 |
| 3381 -- Unrealized Gain/Loss Invstmnts | -7,657.12 | -8,842.06 | -23,284.88 |
| 3409 -- Other Rental of Bldgs and Land | 20,656.56 | 21,775.00 | 17,420.00 |
| Use of Money and Property | 17,033.52 | 16,936.91 | 3,857.81 |
| Intergovernmental Revenue-State | | | |
| 3750 -- State-Emergency Assistance | -25,509.59 | -90,549.00 | 44,988.31 |
| 4220 -- Homeowners Property Tax Relief | 42,183.11 | 41,487.16 | 41,306.50 |
| Intergovernmental Revenue-State | 16,673.52 | -49,061.84 | 86,294.81 |
| Intergovernmental Revenue-Federal | | | |
| 4476 -- Federal Emergency Assistance | 0.00 | 19,227.21 | 107,382.88 |
| Intergovernmental Revenue-Federal | 0.00 | 19,227.21 | 107,382.88 |
| Charges for Services | | | |
| 5105 -- Reimb for District Services | 66,474.00 | 67,473.78 | 68,231.82 |
| Charges for Services | 66,474.00 | 67,473.78 | 68,231.82 |

Financial Trend

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 12/31/2014 Year-To-Date Actual | 12/31/2015 Year-To-Date Actual | 12/31/2016 Year-To-Date Actual |
|--|--------------------------------------|--------------------------------------|--------------------------------------|
| Miscellaneous Revenue | | | |
| 5909 -- Other Miscellaneous Revenue | 24,852.07 | 1,631.71 | 516.74 |
| Miscellaneous Revenue | 24,852.07 | 1,631.71 | 516.74 |
| Revenues | 8,491,686.64 | 8,813,138.23 | 9,118,374.29 |
| Expenditures | | | |
| Salaries and Employee Benefits | | | |
| 6100 -- Regular Salaries | 2,849,676.32 | 3,003,211.02 | 3,147,148.55 |
| 6300 -- Overtime | 738,922.51 | 25,953.84 | 32,801.78 |
| 6301 -- Overtime - Reimbursable | 0.00 | 659,233.25 | 812,886.31 |
| 6310 -- Overtime - Constant Staffing | 0.00 | 319,208.38 | 260,278.47 |
| 6400 -- Retirement Contribution | 820,855.24 | 1,232,667.95 | 1,327,647.11 |
| 6475 -- Retiree Medical OPEB | 536,712.00 | 1,646,956.00 | 0.00 |
| 6550 -- FICA/Medicare | 48,895.18 | 53,468.36 | 59,977.74 |
| 6600 -- Health Insurance Contrib | 711,216.09 | 785,394.17 | 924,165.52 |
| 6700 -- Unemployment Ins Contribution | 315.38 | 705.29 | 348.44 |
| 6900 -- Workers Compensation | 382,422.77 | 502,095.73 | 502,652.39 |
| Salaries and Employee Benefits | 6,089,015.49 | 8,228,893.99 | 7,067,906.31 |
| Services and Supplies | | | |
| 7030 -- Clothing and Personal | 2,434.04 | 2,189.56 | 41,424.66 |
| 7050 -- Communications | 44,859.01 | 39,701.35 | 38,550.07 |
| 7060 -- Food | 156.70 | 275.13 | 289.07 |
| 7070 -- Household Supplies | 9,960.84 | 12,173.30 | 15,066.66 |
| 7090 -- Insurance | 30,051.15 | 27,333.00 | 25,661.93 |
| 7120 -- Equipment Maintenance | 16,542.68 | 3,907.66 | 7,987.51 |
| 7200 -- Structure & Ground Maintenance | 12,879.45 | 19,605.95 | 15,552.46 |
| 7205 -- Fire Defense Zone | 13,157.38 | 39,779.11 | 41,502.05 |

Financial Trend

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 12/31/2014 Year-To-Date Actual | 12/31/2015 Year-To-Date Actual | 12/31/2016 Year-To-Date Actual |
|--|--------------------------------------|--------------------------------------|--------------------------------------|
| 7322 -- Consulting & Mgmt Fees | 1,292.41 | 1,380.50 | 1,065.20 |
| 7324 -- Audit and Accounting Fees | 7,296.00 | 14,821.50 | 6,801.50 |
| 7348 -- Instruments & Equip. < \$5000 | 0.00 | 1,207.24 | 14,488.06 |
| 7363 -- Equipment Maintenance | 13,643.64 | 39,757.21 | 36,975.45 |
| 7400 -- Medical, Dental and Lab | 9,540.49 | 31,758.38 | 37,721.88 |
| 7430 -- Memberships | 1,737.00 | 6,945.50 | 9,600.00 |
| 7450 -- Office Expense | 9,141.07 | 8,468.30 | 9,935.03 |
| 7460 -- Professional & Special Service | 131,820.30 | 131,055.46 | 89,282.75 |
| 7506 -- Administrative Expense (SBC) | 0.00 | 0.00 | 0.00 |
| 7507 -- ADP Payroll Fees | 3,129.19 | 3,093.51 | 3,084.62 |
| 7510 -- Contractual Services | 28,700.77 | 24,960.88 | 30,257.67 |
| 7530 -- Publications & Legal Notices | 1,107.60 | 2,307.88 | 4,416.56 |
| 7546 -- Administrative Expense | 0.00 | 0.00 | 0.00 |
| 7580 -- Rents/Leases-Structure | 1,650.00 | 1,823.10 | 1,839.84 |
| 7630 -- Small Tools & Instruments | 1,782.71 | 4,875.58 | 10,539.33 |
| 7650 -- Special Departmental Expense | 51,902.38 | 29,202.35 | 13,570.32 |
| 7671 -- Special Projects | 7,114.16 | 5,182.94 | 5,837.70 |
| 7730 -- Transportation and Travel | 5,645.71 | 12,912.56 | 8,149.29 |
| 7731 -- Gasoline-Oil-Fuel | 21,308.07 | 25,689.78 | 12,754.61 |
| 7732 -- Training | 18,440.18 | 22,994.04 | 18,318.99 |
| 7760 -- Utilities | 23,413.51 | 21,952.16 | 22,560.76 |
| Services and Supplies | 468,706.44 | 535,353.93 | 523,233.97 |
| Other Charges | | | |
| 7860 -- Contrib To Other Agencies | 0.00 | 25,000.00 | 0.00 |
| Other Charges | 0.00 | 25,000.00 | 0.00 |
| Capital Assets | | | |
| 8300 -- Equipment | 27,246.74 | 10,400.21 | 42,635.25 |
| | | | 17 |

Financial Trend

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 12/31/2014 Year-To-Date Actual | 12/31/2015 Year-To-Date Actual | 12/31/2016 Year-To-Date Actual |
|--|--------------------------------------|--------------------------------------|--------------------------------------|
| 8700 -- Work in Progress | 0.00 | 3,794.00 | 0.00 |
| Capital Assets | 27,246.74 | 14,194.21 | 42,635.25 |
| Expenditures | 6,584,968.67 | 8,803,442.13 | 7,633,775.53 |
| Other Financing Sources & Uses | | | |
| Other Financing Sources | | | |
| 5910 -- Oper Trf (In)-General Fund | 0.00 | 2,459,473.00 | 0.00 |
| 5919 -- Sale Capital Assets-Prsnl Prop | 0.00 | 32,214.00 | 0.00 |
| Other Financing Sources | 0.00 | 2,491,687.00 | 0.00 |
| Other Financing Uses | | | |
| 7901 -- Oper Trf (Out) | 769,113.00 | 392,812.00 | 455,362.00 |
| Other Financing Uses | 769,113.00 | 392,812.00 | 455,362.00 |
| Other Financing Sources & Uses | -769,113.00 | 2,098,875.00 | -455,362.00 |
| Changes to Fund Balances | | | |
| Decrease to Nonspendables | | | |
| 9605 -- Prepaids/Deposits | 0.00 | 0.00 | 0.00 |
| Decrease to Nonspendables | 0.00 | 0.00 | 0.00 |
| Decrease to Restricted | | | |
| 9797 -- Unrealized Gains | 0.00 | 2,865.52 | 17,772.21 |
| Decrease to Restricted | 0.00 | 2,865.52 | 17,772.21 |
| Increase to Nonspendables | | | |
| 9605 -- Prepaids/Deposits | 3,258.00 | 0.00 | 0.00 |
| Increase to Nonspendables | 3,258.00 | 0.00 | 0.00 |
| Increase to Restricted | | | |
| 9797 -- Unrealized Gains | 0.00 | 0.00 | 0.00 |

Financial Trend

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 12/31/2014 Year-To-Date Actual | 12/31/2015 Year-To-Date Actual | 12/31/2016 Year-To-Date Actual |
|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Increase to Restricted | 0.00 | 0.00 | 0.00 |
| Changes to Fund Balances | -3,258.00 | 2,865.52 | 17,772.21 |
| Montecito Fire Protection Dist | 1,134,346.97 | 2,111,436.62 | 1,047,008.97 |
| Net Financial Impact | 1,134,346.97 | 2,111,436.62 | 1,047,008.97 |

Expenditure Trend

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 7/31/2016 Month-To-Date Actual | 8/31/2016 Month-To-Date Actual | 9/30/2016 Month-To-Date Actual | 10/31/2016 Month-To-Date Actual | 11/30/2016 Month-To-Date Actual | 12/31/2016 Month-To-Date Actual |
|---|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Expenditures | | | | | | |
| Salaries and Employee Benefits | | | | | | |
| 6100 -- Regular Salaries | 305,422.35 | 593,995.29 | 847,939.76 | 306,470.65 | 555,241.42 | 538,079.08 |
| 6300 -- Overtime | 2,602.04 | 6,101.40 | 1,171.10 | 4,017.00 | 11,474.66 | 7,435.58 |
| 6301 -- Overtime - Reimbursable | 25,976.19 | 192,937.37 | 445,882.78 | 92,982.74 | 55,107.23 | 0.00 |
| 6310 -- Overtime - Constant Staffing | 15,475.74 | 52,090.87 | 58,329.74 | 42,143.68 | 40,959.31 | 51,279.13 |
| 6400 -- Retirement Contribution | 724,314.08 | 120,203.97 | 123,408.18 | 120,226.89 | 118,710.10 | 120,783.89 |
| 6550 -- FICA/Medicare | 5,055.13 | 11,893.94 | 19,581.73 | 5,915.76 | 9,295.30 | 8,235.88 |
| 6600 -- Health Insurance Contrib | 243,100.09 | 136,563.25 | 131,793.72 | 134,903.31 | 141,589.70 | 136,215.45 |
| 6700 -- Unemployment Ins Contribution | 0.00 | 79.43 | 214.21 | 0.00 | 21.24 | 33.56 |
| 6900 -- Workers Compensation | 523,824.99 | 0.00 | -13,449.57 | 0.00 | 0.00 | -7,723.03 |
| Total Salaries and Employee Benefits | 1,845,770.61 | 1,113,865.52 | 1,614,871.65 | 706,660.03 | 932,398.96 | 854,339.54 |
| Services and Supplies | | | | | | |
| 7030 -- Clothing and Personal | 0.00 | 36,953.65 | -1,000.00 | 2,397.89 | 1,926.10 | 1,147.02 |
| 7050 -- Communications | 1,764.72 | 10,040.25 | 5,210.44 | 6,623.10 | 7,466.16 | 7,445.40 |
| 7060 -- Food | 0.00 | 0.00 | -211.94 | 154.22 | 211.94 | 134.85 |
| 7070 -- Household Supplies | 768.95 | 3,525.06 | 1,945.49 | 2,455.76 | 1,853.49 | 4,517.91 |
| 7090 -- Insurance | 25,661.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7120 -- Equipment Maintenance | 269.00 | 1,465.08 | 601.49 | 1,366.64 | 380.85 | 3,904.45 |
| 7200 -- Structure & Ground Maintenance | 0.00 | 1,888.00 | 3,458.36 | 845.05 | 3,541.51 | 5,819.54 |
| 7205 -- Fire Defense Zone (Hazard Mitigation) | 5,850.00 | 2,852.05 | 0.00 | 3,400.00 | 1,000.00 | 28,400.00 |
| 7322 -- Consulting & Mgmt Fees | 0.00 | 0.00 | 0.00 | 0.00 | 1,065.20 | 0.00 |
| 7324 -- Audit and Accounting Fees | 3,400.75 | 0.00 | 0.00 | 3,400.75 | 0.00 | 0.00 |
| 7348 -- Instruments & Equip. < \$5000 | 0.00 | 0.00 | 0.00 | 1,894.17 | 640.46 | 11,953.43 |
| 7363 -- Equipment Maintenance | 210.84 | 11,343.59 | 1,623.21 | 6,845.66 | 20,220.19 | -3,268.04 |
| 7400 -- Medical, Dental and Lab | 0.00 | 5,911.77 | 10,312.87 | 12,160.91 | 3,704.74 | 5,631.59 |
| 7430 -- Memberships | 250.00 | 1,085.00 | 400.00 | 850.00 | 105.00 | 6,910.00 |
| 7450 -- Office Expense | 72.60 | 1,582.81 | 1,443.63 | 3,981.41 | 578.93 | 2,275.65 |

Expenditure Trend

As of: 12/31/2016
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | 7/31/2016 Month-To-Date Actual | 8/31/2016 Month-To-Date Actual | 9/30/2016 Month-To-Date Actual | 10/31/2016 Month-To-Date Actual | 11/30/2016 Month-To-Date Actual | 12/31/2016 Month-To-Date Actual |
|--|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| 7460 -- Professional & Special Service | 6,040.25 | 21,462.50 | 13,754.00 | 21,408.50 | 4,757.50 | 21,860.00 |
| 7507 -- ADP Payroll Fees | 504.69 | 276.97 | 767.15 | 505.35 | 485.94 | 544.52 |
| 7510 -- Contractual Services | 18,647.00 | 3,078.36 | 2,633.09 | 793.85 | 318.94 | 4,786.43 |
| 7530 -- Publications & Legal Notices | 0.00 | 2,951.56 | 0.00 | 0.00 | 0.00 | 1,465.00 |
| 7546 -- Administrative Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7580 -- Rents/Leases-Structure | 0.00 | 919.92 | 0.00 | 0.00 | 919.92 | 0.00 |
| 7630 -- Small Tools & Instruments | 0.00 | 2,109.36 | 785.49 | 6,979.33 | -69.25 | 734.40 |
| 7650 -- Special Departmental Expense | 11,561.00 | 255.62 | -62.50 | 765.97 | 840.00 | 210.23 |
| 7671 -- Special Projects | 0.00 | 0.00 | 2,270.69 | 1,434.00 | 2,133.01 | 0.00 |
| 7730 -- Transportation and Travel | 295.00 | 1,998.22 | 1,592.24 | 488.00 | 2,373.31 | 1,402.52 |
| 7731 -- Gasoline-Oil-Fuel | 77.44 | 3,248.28 | 3,528.98 | 4,094.38 | -2,099.94 | 3,905.47 |
| 7732 -- Training | 0.00 | 4,123.78 | 1,342.19 | 6,757.77 | 922.57 | 5,172.68 |
| 7760 -- Utilities | 2,866.52 | 3,150.72 | 2,885.27 | 2,932.73 | 8,185.89 | 2,539.63 |
| Total Services and Supplies | 78,240.69 | 120,222.55 | 53,280.15 | 92,535.44 | 61,462.46 | 117,492.68 |
| Capital Assets | | | | | | |
| 8300 -- Equipment | 0.00 | 0.00 | 30,437.17 | 12,198.08 | 0.00 | 0.00 |
| Total Capital Assets | 0.00 | 0.00 | 30,437.17 | 12,198.08 | 0.00 | 0.00 |
| Total Expenditures | 1,924,011.30 | 1,234,088.07 | 1,698,588.97 | 811,393.55 | 993,861.42 | 971,832.22 |
| Other Financing Sources & Uses | | | | | | |
| Other Financing Uses | | | | | | |
| 7901 -- Oper Trf (Out) | 403,108.00 | 2,960.00 | 0.00 | 0.00 | 0.00 | 49,294.00 |
| Total Other Financing Uses | 403,108.00 | 2,960.00 | 0.00 | 0.00 | 0.00 | 49,294.00 |
| Total Other Financing Sources & Uses | 403,108.00 | 2,960.00 | 0.00 | 0.00 | 0.00 | 49,294.00 |
| Total Montecito Fire Protection Dist | 2,327,119.30 | 1,237,048.07 | 1,698,588.97 | 811,393.55 | 993,861.42 | 1,021,126.22 |
| Total Report | 2,327,119.30 | 1,237,048.07 | 1,698,588.97 | 811,393.55 | 993,861.42 | 1,021,126.22 |

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

| Fire Name, # | Invoice # | Period Covered | Invoice Date | Agency | Total Due | Date Received | Amount Received |
|------------------------------------|-----------|----------------|--------------|---------|------------------------|---------------|----------------------|
| | | | | | | | |
| River Complex, CA-SHF-002066 | 20156190 | 08/05/15 | 08/23/16 | USFS | \$ 13,932.55 | | |
| Sherpa Fire, CA-LPF-001643 | 2016-06R | 06/15-06/27/16 | 08/31/16 | USFS | 1,343.45 | 09/23/16 | 1,343.45 |
| Sand Fire, CA-ANF-003008 (932) | 2016-07R | 07/25-07/26/16 | 09/02/16 | USFS | 2,038.00 | 11/29/16 | 2,038.00 |
| Clark Fire, CA-INF-001415 | 2016-08 | 08/06-08/10/16 | 09/02/16 | USFS | 9,861.32 | 12/06/16 | 9,861.32 |
| Erskine Fire, CA-CND-001415 | 20160502 | 06/24-07/03/16 | 09/21/16 | Cal-OES | 6,283.00 | 11/22/16 | 6,283.00 |
| Deer Fire, CA-KRN-024109 | 20160637 | 07/01-07/05/16 | 09/26/16 | Cal-OES | 38,705.18 | 11/22/16 | 38,705.18 |
| Horseshoe Fire, CA-INF-001415 | 2016-09 | 08/06-08/10/16 | 09/02/16 | USFS | 10,655.23 | 12/07/16 | 10,655.23 |
| Pine Fire, CA-LPF-001986 | 20160722 | 07/02-07/16/16 | 09/28/16 | USFS | 40,054.85 | 01/03/17 | 40,054.85 |
| Sand Fire, CA-ANF-003008 (E-92) | 20160982 | 07/24-07/25/16 | 10/25/16 | FMAG | 10,869.76 | | |
| Sand Fire, CA-ANF-003008 | 20161228 | 07/23-07/27/16 | 10/31/16 | USFS | 59,462.53 | | |
| Soberanes Fire, CA-BEU-003422 | | 07/28-08/14/16 | | Cal-OES | 195,022.24 | | |
| Goose Fire, CA-FKU-010852 | 20161186 | 07/31-08/02/16 | 10/28/16 | Cal-OES | 23,759.88 | 12/12/16 | 23,759.88 |
| Pilot Fire, CA-BDF-010205 | 20161296 | 08/07-08/13/16 | 11/02/16 | USFS | 115,396.46 | | |
| Mineral Fire, CA-FKU-011358 | 20160891 | 08/11-08/15/16 | 10/19/16 | Cal-OES | 8,208.25 | 12/12/16 | 8,208.25 |
| Chimney Fire, CA-SLU-008948 | 20161896 | 08/14-08/29/16 | 12/01/16 | Cal-OES | 356,902.01 | | |
| Blue Cut Fire, CA-BDF-010468 | 20161632 | 08/16-08/18/16 | 11/15/16 | USFS | 16,772.92 | | |
| Rey Fire, CA-LPF-002809 (STEN/921) | | 08/18-08/27/16 | | USFS | 73,351.51 | | |
| Rey Fire, CA-LPF-002809 | 2016-12 | 08/18-08/21/16 | 09/30/16 | USFS | 50,348.46 | 12/27/16 | 50,348.46 |
| Cedar Fire, SQF-002595 (921/932) | 2016-13 | 08/17-09/08/16 | 09/30/16 | USFS | 49,481.28 | | |
| Cedar Fire, SQF-002595 | 20162143 | 08/17-09/09/16 | 12/29/16 | USFS | 26,202.35 | | |
| Soberanes Fire, CA-BEU-003422 | | 09/12-09/28/16 | | USFS | 104,868.42 | | |
| Canyon Fire, CA-AFV-003193 | | 09/17-09/21/16 | | USFS | 68,580.33 | | |
| Canyon Fire, CA-AFV-003193 | 2016-15 | 09/22-09/29/16 | 10/13/16 | USFS | 54,190.33 | | |
| Soberanes Fire, CA-BEU-003422 | 2016-16 | 09/28-10/14/16 | 11/01/16 | Cal-OES | 123,354.89 | 12/30/16 | 30,124.94 |
| Loma Fire, CA-SCU-006912 | | 09/28-10/05/16 | | Cal-OES | 29,014.34 | | |
| Soberanes Fire, CA-BEU-003422 | | 10/03-10/16/16 | | Cal-OES | 65,502.26 | | |
| Jacobson Fire, CA-SQF-003384 (914) | 2016-17 | 10/22-10/27/16 | 11/01/17 | USFS | 23,922.26 | | |
| Jacobson Fire, CA-SQF-003384 | | 10/22-10/28/16 | | USFS | 26,527.94 | | |
| | | | | | \$ 1,604,611.99 | | \$ 221,382.56 |



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 8, 2016
 File: 12611
 Invoice #: 134516
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

| | |
|------------------------------|----------------------|
| RE: Contracts | \$315.00 |
| Our File Number: 12611-00014 | |
| RE: Paramedics/Ambulance | \$1,795.50 |
| Our File Number: 12611-00018 | |
| RE: Ordinances | \$18.00 |
| Our File Number: 12611-00022 | |
| RE: Station Three | \$126.00 - Fund 3653 |
| Our File Number: 12611-00059 | |
| RE: Board Mtgs | \$1,638.00 |
| Our File Number: 12611-00061 | |

| | |
|----------------------------|--------------------|
| Total Current Fees & Costs | \$3,892.50 |
| | - 126.00 Fund 3653 |
| | 3,766.50 Fund 3650 |

SUMMARY OF CURRENT BILLING

| | |
|----------------------------|------------|
| Current Fees | \$3,892.50 |
| Current Disbursements | \$0.00 |
| Total Current Fees & Costs | \$3,892.50 |

SUMMARY OF PAST DUE BALANCES

| | |
|----------------------|------------|
| Previous Balance | \$8,037.00 |
| Payments - Thank You | \$8,037.00 |
| TOTAL PAST DUE | \$0.00 |
| TOTAL BALANCE DUE | \$3,892.50 |



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 7, 2016
 File: 12611
 Invoice #: 135902
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

| | |
|------------------------------|------------|
| RE: Paramedics/Ambulance | \$2,614.50 |
| Our File Number: 12611-00018 | |
| RE: Ordinances | \$325.00 |
| Our File Number: 12611-00022 | |
| RE: Board Mtgs | \$1,260.00 |
| Our File Number: 12611-00061 | |

| | |
|----------------------------|------------|
| Total Current Fees & Costs | \$4,199.50 |
|----------------------------|------------|

* * * * *

SUMMARY OF CURRENT BILLING

| | |
|---------------------------------------|-------------------|
| Current Fees | \$4,199.50 |
| Current Disbursements | \$0.00 |
| Total Current Fees & Costs | \$4,199.50 |

SUMMARY OF PAST DUE BALANCES

| | |
|--------------------------|-------------------|
| Previous Balance | \$3,451.50 |
| Payments - Thank You | \$3,451.50 |
| TOTAL PAST DUE | \$0.00 |
| TOTAL BALANCE DUE | \$4,199.50 |

Agenda Item #3

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program**Monthly Account Report for the Period**
10/1/2016 to 10/31/2016Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108*Account Summary*

| Source | Beginning Balance as of 10/1/2016 | Contributions | Earnings | Expenses | Distributions | Transfers | Ending Balance as of 10/31/2016 |
|-----------------------|---|---------------|----------------------|-------------------|---------------|---------------|---------------------------------------|
| Employer Contribution | \$9,603,494.00 | \$0.00 | -\$119,882.18 | \$2,000.73 | \$0.00 | \$0.00 | \$9,481,611.09 |
| Totals | \$9,603,494.00 | \$0.00 | -\$119,882.18 | \$2,000.73 | \$0.00 | \$0.00 | \$9,481,611.09 |

Investment Selection

Balanced HighMark PLUS

Investment Objective

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

Investment Return

| 1-Month | 3-Months | 1-Year | Annualized Return | | | Plan's Inception Date |
|---------|----------|--------|-------------------|---------|----------|-----------------------|
| | | | 3-Years | 5-Years | 10-Years | |
| -1.25% | -0.34% | 3.11% | 3.93% | 6.75% | - | 1/19/2010 |

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

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

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

Account balances are inclusive of Trust Administration (unless invoiced), Trustee and Investment Management fees

PUBLIC
AGENCY
RETIREMENT
SERVICES

PARS

MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program

Monthly Account Report for the Period
11/1/2016 to 11/30/2016

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

Account Summary

| Source | Beginning Balance as of 11/1/2016 | Contributions | Earnings | Expenses | Distributions | Transfers | Ending Balance as of 11/30/2016 |
|-----------------------|---|---------------|--------------------|-------------------|---------------|---------------|---------------------------------------|
| Employer Contribution | \$9,481,611.09 | \$0.00 | \$96,928.53 | \$3,978.27 | \$0.00 | \$0.00 | \$9,574,561.35 |
| Totals | \$9,481,611.09 | \$0.00 | \$96,928.53 | \$3,978.27 | \$0.00 | \$0.00 | \$9,574,561.35 |

Investment Selection

Balanced HighMark PLUS

Investment Objective

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

Investment Return

| 1-Month | 3-Months | 1-Year | Annualized Return | | | Plan's Inception Date |
|---------|----------|--------|-------------------|---------|----------|-----------------------|
| | | | 3-Years | 5-Years | 10-Years | |
| 1.02% | 0.20% | 4.07% | 3.86% | 7.16% | - | 1/19/2010 |

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

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

Account balances are inclusive of Trust Administration (unless invoiced), Trustee and Investment Management fees

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

| Month | Beginning Balance | Contributions | Earnings | Expenses | Ending Balance | 1-M % |
|----------------|------------------------------|----------------------|-------------------|------------------|---------------------------|--------------|
| December 2015 | 6,746,004.66 | 823,478.00 | (116,567.47) | 1,566.71 | 7,451,348.48 | -1.73% |
| January 2016 | 7,451,348.48 | - | (280,529.51) | 2,957.78 | 7,167,861.19 | -3.76% |
| February 2016 | 7,167,861.19 | - | (54,840.31) | 4,596.51 | 7,108,424.37 | -0.77% |
| March 2016 | 7,108,424.37 | 823,478.00 | 345,615.19 | 3,115.80 | 8,274,401.76 | 4.86% |
| April 2016 | 8,274,401.76 | - | 79,199.95 | 1,723.83 | 8,351,877.88 | 0.96% |
| May 2016 | 8,351,877.88 | - | 66,595.80 | 3,358.79 | 8,415,114.89 | 0.80% |
| June 2016 | 8,415,114.89 | 823,478.00 | 12,223.83 | 3,430.12 | 9,247,386.60 | 0.15% |
| July 2016 | 9,247,386.60 | - | 281,630.04 | 5,568.98 | 9,523,447.66 | 3.05% |
| August 2016 | 9,523,447.66 | - | 45,572.47 | 1,984.05 | 9,567,036.08 | 0.48% |
| September 2016 | 9,567,036.08 | - | 42,304.49 | 5,846.57 | 9,603,494.00 | 0.44% |
| October 2016 | 9,603,494.00 | - | (119,882.18) | 2,000.73 | 9,481,611.09 | -1.25% |
| November 2016 | 9,481,611.09 | - | 96,928.53 | 3,978.27 | 9,574,561.35 | 1.02% |
| Total | | 2,470,434.00 | 398,250.83 | 40,128.14 | | |

Agenda Item #4

Montecito Fire Protection District Budget Calendar

As recommended by Capitol PFG, staff prepared a budget calendar to provide timeframes for various steps involved with the annual budgeting process.

January:

Finance Committee to make Budget policy recommendations for next fiscal year's budget and present to the Board for approval.

February:

Memo sent by Fire Chief to all Department heads asking for budget requests based on Board policy recommendations, prior year expenditures and foreseeable needs for the upcoming budget year. Memo will be sent out the first week of the month.

March:

Department heads continue preparing budget requests. All budget requests are due to District Accountant one week prior to budget meeting.

April:

Department heads meet with Fire Chief and Accountant to prioritize budget requests to be considered in the preliminary budget. Meeting will occur the first week of April.

Fire Chief presents the draft Preliminary Budget to the Finance Committee for review.

Board reviews draft Preliminary Budget.

May:

Fire Chief presents the draft Preliminary Budget to the Finance Committee for final review prior to the regular Board meeting.

Board holds budget hearings to receive budget information; revises if necessary.

June:

Finance Committee reviews revised Preliminary Budget.

Board adopts Preliminary Budget no later than June 30.

July:

August:

The Auditor-Controller's office will provide an estimated increase/decrease in property tax revenues for the fiscal year (on August 11th). The estimated change in revenue will be reflected in the draft Final Budget.

Adopted 8/25/2014

Montecito Fire Protection District Budget Calendar

August (continued):

Staff meeting with Fire Chief, Accountant and all Department heads to prioritize budget requests and make recommendations based on estimated revenue. This staff meeting will occur prior to August Finance Committee meeting.

Finance Committee reviews draft Final Budget and makes changes if necessary.

Board holds budget hearings to receive budget information; revises if necessary.

September:

Finance Committee reviews Final Budget and makes changes if necessary.

Board adopts Final Budget no later than September 30.