

MONTECITO FIRE PROTECTION DISTRICT
AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

October 16, 2014 at 2:00 p.m.

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. Time Certain 2:00 p.m. Conference call with Bill Curtis, of Sullivan, Curtis, Monroe, the District's broker of record for worker's compensation insurance, to discuss recommended change in insurance providers.
3. Review and make recommendation for approval of September 2014 financial statements.
4. Review and make recommendation for approval of Resolution 2014-13, Fixing the Employer's Contribution Under the Public Employees' Medical and Hospital Care Act.
5. Review and make recommendation for approval per Resolution 2013-18, for purchase of Hardware and Software necessary to upgrade District's IT Infrastructure. (Approved in FY 2014/15 Budget.)
6. Review PARS statement.
7. Discuss cancellation of November Finance Committee meeting.
8. Fire Chief's Report.
9. Requests for items to be included for the next Finance Committee Meeting.
10. Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is October 10, 2014.

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

Agenda

Item #3

Variance Report
Finance Committee - October 16, 2014

Report	Line Item	Variance Explanation
1 Balance Sheet	0230	The receivable balance is for two fire reimbursements from last fiscal year. \$86,886 was received in September.
2 Balance Sheet	1210	Outstanding payments at month-end. Included in the Cash Reconciliation report.
3 Balance Sheet	1330	Funds temporarily borrowed from Fund 3653 to help offset potential cash flow shortages due to tax revenue collection schedule.
4 Balance Sheet	1730	This account is as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Budget Journal Entry.
5 Balance Sheet	2200	The negative residual fund balance is due to operating expenses exceeding YTD revenues collected. Ending Fund Balance -664,047 - Beg. Fund Balance \$2,545,233 = Change in Fund Balance -\$3,209,280 . The Change in Fund Balance ties to the net operating change on Financial Status report pg 4 of 8, second column.
6 Financial Status	5105	The line item is being used to account for first response services provided to AMR and dispatch services provided to Carpinteria-Summerland Fire.
7 Financial Status	6300	Overtime activity is high due to fire assignments.
8 Financial Status	8700	The entry for \$531 was incorrectly posted to Fund 3650. The expense was for legal services for Station 3 and will be posted to Fund 3653.
9 Financial Status Fund 3651	7830 & 7910	Payments for the side fund pension bond are paid semi-annually. The first payment was paid on July 15, and the next payment is due January 15.
10 Financial Status Fund 3652	8300	The year to date expense of \$154,933 is for the Type 6 Patrol that was paid for last fiscal year, but received this fiscal year.
11 Revenue Transactions	5909	CalPERS issued a \$23,000 subsidy payment to the District. It's part of a \$20 million distribution to contracting agencies that made contributions toward health care premiums for Medicare eligible retirees.
12 Expenditure Trend	7460	Expenses are high in September due to 2 months worth of invoices for Liebert Cassidy Whitmore, PPP and JDL Mapping.
13 Expenditure Trend	7650	Includes fees of \$28,000 for the Prop 4 Override Election held in July.

Balance Sheet

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	4,021,476.42	1,807,611.55	3,756,919.46	2,072,168.51
0115 -- Treasury FMV Adjustment	-2,052.63	0.00	1,099.24	-3,151.87
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	17,597.94	6,296.38	19,570.76	4,323.56
0230 -- Accounts Receivable	115,847.81	0.00	3,451.81	112,396.00 1
0240 -- Interest Receivable	7,743.87	1,819.65	7,743.87	1,819.65
0550 -- Deposits with Others	67,620.00	3,258.00	0.00	70,878.00
Total Assets	4,228,733.41	1,818,985.58	3,788,785.14	2,258,933.85
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,235,645.51	1,235,645.51	0.00
1015 -- EFT Payable	0.00	195,530.88	195,530.88	0.00
1210 -- Accounts Payable	134,045.11	1,430,939.66	1,445,497.75	148,603.20 2
1240 -- Accrued Expenses	278,335.41	278,335.41	0.00	0.00
1330 -- Due To Other Funds	0.00	0.00	1,500,000.00	1,500,000.00 3
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	134,555.58	134,555.58	0.00 4
Total Liabilities	415,380.52	3,275,007.04	4,511,229.72	1,651,603.20
Equity				
2110 -- Fund Balance-Nonspendable	67,620.00	0.00	3,258.00	70,878.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	2,545,232.89	20,077,456.61	16,868,176.37	-664,047.35 5
Total Equity	3,813,352.89	20,077,456.61	16,871,434.37	607,330.65

Balance Sheet

As of: 9/30/2014
Accounting Period: CLOSED

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2014
Total Liabilities, Equity & Other Credits	4,228,733.41	23,352,463.65	21,382,664.09	2,258,933.85

Balance Sheet

As of: 9/30/2014
Accounting Period: CLOSED

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

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	347.22	379,313.36	379,498.71	161.87
0115 -- Treasury FMV Adjustment	-0.18	0.00	0.07	-0.25
0240 -- Interest Receivable	0.36	4.26	0.36	4.26
Total Assets	347.40	379,317.62	379,499.14	165.88
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,190.00	2,190.00	0.00
1015 -- EFT Payable	0.00	377,308.71	377,308.71	0.00
1210 -- Accounts Payable	0.00	379,498.71	379,498.71	0.00
Total Liabilities	0.00	758,997.42	758,997.42	0.00
Equity				
2140 -- Fund Balance-Assigned	347.40	0.00	0.00	347.40
2200 -- Fund Balance-Residual	0.00	1,148,811.78	1,148,630.26	-181.52
Total Equity	347.40	1,148,811.78	1,148,630.26	165.88
Total Liabilities, Equity & Other Credits	347.40	1,907,809.20	1,907,627.68	165.88

Balance Sheet

As of: 9/30/2014
Accounting Period: CLOSED

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,070,998.04	21,831.27	0.00	2,092,829.31
0115 -- Treasury FMV Adjustment	-1,057.07	0.00	2,126.23	-3,183.30
0240 -- Interest Receivable	1,981.27	2,012.39	1,981.27	2,012.39
0550 -- Deposits with Others	154,933.00	0.00	154,933.00	0.00
Total Assets	2,226,855.24	23,843.66	159,040.50	2,091,658.40
Total Assets & Other Debits				
Total Assets & Other Debits	2,226,855.24	23,843.66	159,040.50	2,091,658.40
Liabilities, Equity & Other Credits				
Liabilities				
1730 -- Unidentified Deposits	0.00	19,850.00	19,850.00	0.00
Total Liabilities	0.00	19,850.00	19,850.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	154,933.00	154,933.00	0.00	0.00
2140 -- Fund Balance-Assigned	2,071,922.24	0.00	0.00	2,071,922.24
2200 -- Fund Balance-Residual	0.00	557,315.23	577,051.39	19,736.16
Total Equity	2,226,855.24	712,248.23	577,051.39	2,091,658.40
Total Liabilities, Equity & Other Credits	2,226,855.24	732,098.23	596,901.39	2,091,658.40

Balance Sheet

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,858,749.96	5,688.06	1,500,000.00	6,364,438.02
0115 -- Treasury FMV Adjustment	-4,011.24	0.00	5,669.38	-9,680.62
0240 -- Interest Receivable	5,688.06	7,568.69	5,688.06	7,568.69
0260 -- Due From Other Funds	0.00	1,500,000.00	0.00	1,500,000.00
Total Assets	7,860,426.78	1,513,256.75	1,511,357.44	7,862,326.09
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	7,860,426.78	0.00	0.00	7,860,426.78
2200 -- Fund Balance-Residual	0.00	905,669.38	907,568.69	1,899.31
Total Equity	7,860,426.78	905,669.38	907,568.69	7,862,326.09
Total Liabilities, Equity & Other Credits				
	7,860,426.78	905,669.38	907,568.69	7,862,326.09

Balance Sheet

As of: 9/30/2014
Accounting Period: CLOSED

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 9/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	9,519.66	9.88	0.00	9,529.54
0115 -- Treasury FMV Adjustment	-4.86	0.00	9.63	-14.49
0240 -- Interest Receivable	9.88	9.19	9.88	9.19
Total Assets	9,524.68	19.07	19.51	9,524.24
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	9,524.68	0.00	0.00	9,524.68
2200 -- Fund Balance-Residual	0.00	9,534.63	9,534.19	-0.44
Total Equity	9,524.68	9,534.63	9,534.19	9,524.24
Total Liabilities, Equity & Other Credits				
	9,524.68	9,534.63	9,534.19	9,524.24

Financial Status

As of: 9/30/2014 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	9/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	13,782,468.00	0.00	-13,782,468.00	0.00 %
3011 -- Property Tax-Unitary	107,223.00	0.00	-107,223.00	0.00 %
3020 -- Property Tax-Current Unsecd	582,421.00	0.00	-582,421.00	0.00 %
3040 -- Property Tax-Prior Secured	-60,614.00	-102.20	60,511.80	0.17 %
3050 -- Property Tax-Prior Unsecured	7,918.00	0.00	-7,918.00	0.00 %
3054 -- Supplemental Pty Tax-Current	219,299.00	16,261.83	-203,037.17	7.42 %
3056 -- Supplemental Pty Tax-Prior	14,809.00	-2,580.20	-17,389.20	-17.42 %
Taxes	14,653,524.00	13,579.43	-14,639,944.57	0.09 %
Use of Money and Property				
3380 -- Interest Income	17,659.00	1,819.65	-15,839.35	10.30 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-1,099.24	-1,099.24	--
3409 -- Other Rental of Bldgs and Land	50,961.00	8,144.00	-42,817.00	15.98 %
Use of Money and Property	68,620.00	8,864.41	-59,755.59	12.92 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	86,886.41	86,886.41	--
4220 -- Homeowners Property Tax Relief	86,330.00	0.00	-86,330.00	0.00 %
Intergovernmental Revenue-State	86,330.00	86,886.41	556.41	100.64 %
Charges for Services				
5105 -- Reimb for District Services	180,140.00	21,435.00	-158,705.00	11.90 %
Charges for Services	180,140.00	21,435.00	-158,705.00	11.90 %
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,825.00	23,780.86	17,955.86	408.26 %
Miscellaneous Revenue	5,825.00	23,780.86	17,955.86	408.26 %

Financial Status

As of: 9/30/2014 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	9/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues	14,994,439.00	154,546.11	-14,839,892.89	1.03 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,623,640.00	1,286,194.09	5,337,445.91	19.42 %
6300 -- Overtime	850,000.00	381,483.09	468,516.91	44.88 %
6400 -- Retirement Contribution	1,885,332.00	375,456.03	1,509,875.97	19.91 %
6475 -- Retiree Medical OPEB	1,610,136.00	0.00	1,610,136.00	0.00 %
6550 -- FICA/Medicare	99,663.00	22,771.44	76,891.56	22.85 %
6600 -- Health Insurance Contrib	1,262,839.00	396,450.91	866,388.09	31.39 %
6700 -- Unemployment Ins Contribution	8,925.00	91.61	8,833.39	1.03 %
6900 -- Workers Compensation	683,796.00	268,016.25	415,779.75	39.20 %
Salaries and Employee Benefits	13,024,331.00	2,730,463.42	10,293,867.58	20.96 %
Services and Supplies				
7030 -- Clothing and Personal	12,000.00	804.46	11,195.54	6.70 %
7050 -- Communications	96,300.00	22,813.22	73,486.78	23.69 %
7060 -- Food	2,500.00	147.20	2,352.80	5.89 %
7070 -- Household Expense	24,970.00	4,489.60	20,480.40	17.98 %
7090 -- Insurance (FAIRA Liability Insurance)	29,302.00	29,302.00	0.00	100.00 %
7120 -- Maintenance - Equipment	25,000.00	5,416.26	19,583.74	21.67 %
7200 -- MTC-Struct/Impr & Grounds	38,224.00	4,011.09	34,212.91	10.49 %
7205 -- Fire Defense Zone (Hazard Mitigation)	90,000.00	2,750.00	87,250.00	3.06 %
7322 -- Consulting & Mgmt Fees	3,100.00	498.64	2,601.36	16.09 %
7324 -- Audit and Accounting Fees	22,685.00	3,648.00	19,037.00	16.08 %
7348 -- Instruments & Equip. < \$5000	39,665.00	0.00	39,665.00	0.00 %
7363 -- Equipment Maintenance	50,000.00	3,795.77	46,204.23	7.59 %
7400 -- Medical, Dental and Lab	18,136.00	3,018.38	15,117.62	16.64 %
7430 -- Memberships	2,750.00	1,290.00	1,460.00	46.91 %

Financial Status

As of: 9/30/2014 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	9/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
7450 -- Office Expense	27,317.00	6,026.03	21,290.97	22.06 %
7460 -- Professional & Special Service	516,000.00	58,202.84	457,797.16	11.28 %
7506 -- Administrative Expense (SBC)	165,000.00	0.00	165,000.00	0.00 %
7507 -- ADP Payroll Fees	7,500.00	1,488.34	6,011.66	19.84 %
7510 -- Contractual Services	41,400.00	26,374.02	15,025.98	63.71 %
7530 -- Publications & Legal Notices	2,000.00	1,107.60	892.40	55.38 %
7580 -- Rents/Leases-Structure	5,500.00	825.00	4,675.00	15.00 %
7630 -- Small Tools & Instruments	11,200.00	1,363.52	9,836.48	12.17 %
7650 -- Special Departmental Expense	94,850.00	30,735.94	64,114.06	32.40 %
7671 -- Special Projects	9,400.00	3,577.07	5,822.93	38.05 %
7730 -- Transportation and Travel	12,000.00	507.99	11,492.01	4.23 %
7731 -- Gasoline-Oil-Fuel	55,000.00	8,617.08	46,382.92	15.67 %
7732 -- Training and Travel	61,000.00	1,802.15	59,197.85	2.95 %
7760 -- Utilities	47,000.00	9,787.29	37,212.71	20.82 %
Services and Supplies	1,509,799.00	232,399.49	1,277,399.51	15.39 %
Capital Assets				
8300 -- Equipment	58,500.00	17,861.44	40,638.56	30.53 %
8700 -- Construction in Progress	0.00	531.00	-531.00	-- 8
Capital Assets	58,500.00	18,392.44	40,107.56	31.44 %
Expenditures	14,592,630.00	2,981,255.35	11,611,374.65	20.43 %
Other Financing Sources & Uses				
Other Financing Sources	800,000.00	0.00	-800,000.00	0.00 %
5910 -- Oper Trf (In)-General Fund	800,000.00	0.00	-800,000.00	0.00 %
Other Financing Sources	800,000.00	0.00	-800,000.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,101,529.00	379,313.00	722,216.00	34.44 %

Financial Status

As of: 9/30/2014 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	9/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Other Financing Uses	1,101,529.00	379,313.00	722,216.00	34.44 %
Other Financing Sources & Uses	-301,529.00	-379,313.00	-77,784.00	125.80 %
Changes to Fund Balances				
Increase to Nonspendables	0.00	3,258.00	-3,258.00	--
9605 -- Prepaids/Deposits				
Increase to Nonspendables	0.00	3,258.00	-3,258.00	--
Changes to Fund Balances	0.00	-3,258.00	-3,258.00	--
Montecito Fire Protection Dist	100,280.00	-3,209,280.24	-3,309,560.24	-3,200.32 %

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Financial Status

As of: 9/30/2014 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	9/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	4.26	4.26	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-0.07	-0.07	--
Use of Money and Property	0.00	4.19	4.19	--
Revenues	0.00	4.19	4.19	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	2,190.00	2,190.00	0.00	100.00 %
Services and Supplies	2,190.00	2,190.00	0.00	100.00 %
Other Charges				
7830 -- Interest Expense	83,123.00	45,313.00	37,810.00	54.51 %
Other Charges	83,123.00	45,313.00	37,810.00	54.51 %
Expenditures	85,313.00	47,503.00	37,810.00	55.68 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	769,123.00	379,313.00	-389,810.00	49.32 %
Other Financing Sources	769,123.00	379,313.00	-389,810.00	49.32 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	684,000.00	331,995.71	352,004.29	48.54 %
Other Financing Uses	684,000.00	331,995.71	352,004.29	48.54 %
Other Financing Sources & Uses	85,123.00	47,317.29	-37,805.71	55.59 %
Montecito Fire Pension Oblig	-190.00	-181.52	8.48	95.54 %

Financial Status

As of: 9/30/2014 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	9/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	2,012.39	2,012.39	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-2,126.23	-2,126.23	--
Use of Money and Property	0.00	-113.84	-113.84	--
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	67,850.00	0.00	-67,850.00	0.00 %
Miscellaneous Revenue	67,850.00	0.00	-67,850.00	0.00 %
Revenues	67,850.00	-113.84	-67,963.84	-0.17 %
Expenditures				
Capital Assets				
8300 -- Equipment	117,200.00	154,933.00	-37,733.00	132.20 %
Capital Assets	117,200.00	154,933.00	-37,733.00	132.20 %
Expenditures	117,200.00	154,933.00	-37,733.00	132.20 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	332,406.00	0.00	-332,406.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	19,850.00	19,850.00	--
Other Financing Sources	332,406.00	19,850.00	-312,556.00	5.97 %
Other Financing Sources & Uses	332,406.00	19,850.00	-312,556.00	5.97 %
Montecito Fire Cap Outlay Res	283,056.00	-135,196.84	-418,252.84	-47.76 %

Financial Status

As of: 9/30/2014 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	9/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	7,568.69	7,568.69	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-5,669.38	-5,669.38	--
Use of Money and Property	0.00	1,899.31	1,899.31	--
Revenues	0.00	1,899.31	1,899.31	--
Expenditures				
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
Capital Assets	100,000.00	0.00	100,000.00	0.00 %
Expenditures	100,000.00	0.00	100,000.00	0.00 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	800,000.00	0.00	800,000.00	0.00 %
Other Financing Uses	800,000.00	0.00	800,000.00	0.00 %
Other Financing Sources & Uses	-800,000.00	0.00	800,000.00	0.00 %
Montecito Fire Land & Building	-900,000.00	1,899.31	901,899.31	-0.21 %

Financial Status

As of: 9/30/2014 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	9/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	9.19	9.19	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-9.63	-9.63	--
Use of Money and Property	0.00	-0.44	-0.44	--
Revenues	0.00	-0.44	-0.44	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	9,525.00	0.00	9,525.00	0.00 %
Services and Supplies	9,525.00	0.00	9,525.00	0.00 %
Expenditures	9,525.00	0.00	9,525.00	0.00 %
Montecito Fire UHR Mello-Roos	-9,525.00	-0.44	9,524.56	0.00 %
Net Financial Impact	-526,379.00	-3,342,759.73	-2,816,380.73	635.05 %

Revenue Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2014		INTEREST APPORTIONMENT ACCRUAL	1,819.65
			Total Interest Income	1,819.65
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0914	9/30/2014		FMV ADJUSTMENTS	-1,099.24
			Total Unrealized Gain/Loss Invstmnts	-1,099.24
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0107740	9/18/2014		Rental income, July-August	8,144.00
			Total Other Rental of Bldgs and Land	8,144.00
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0062020	9/25/2014		Cocos Fire, 05/14-05/17/14	86,886.41
			Total State-Emergency Assistance	86,886.41
Line Item Account 5105 -- Reimb for District Services				
JE - 0107059	9/18/2014		INVOICE# 2014-08 DISPATCH SERVICES	21,435.00
			Total Reimb for District Services	21,435.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0062017	9/18/2014		Medicare Part D Subsidy Payment	23,536.67
DJE - 0062017	9/18/2014		Cal Card Rebate, Q2	192.19
DJE - 0062017	9/18/2014		Employee reimb. for patches/stamps	18.80
			Total Other Miscellaneous Revenue	23,747.66
			Total Montecito Fire Protection Dist	140,933.48

Revenue Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2014		INTEREST APPORTIONMENT ACCRUAL	4.26
			Total Interest Income	4.26
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0914	9/30/2014		FMV ADJUSTMENTS	-0.07
			Total Unrealized Gain/Loss Invstmnts	-0.07
			Total Montecito Fire Pension Oblig	4.19

Revenue Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2014		INTEREST APPORTIONMENT ACCRUAL	2,012.39
			Total Interest Income	2,012.39
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0914	9/30/2014		FMV ADJUSTMENTS	-2,126.23
			Total Unrealized Gain/Loss Invstmnts	-2,126.23
			Total Montecito Fire Cap Outlay Res	-113.84

Revenue Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2014		INTEREST APPORTIONMENT ACCRUAL	7,568.69
			Total Interest Income	7,568.69
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0914	9/30/2014		FMV ADJUSTMENTS	-5,669.38
			Total Unrealized Gain/Loss Invstmnts	-5,669.38
			Total Montecito Fire Land & Building	1,899.31

Revenue Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2014		INTEREST APPORTIONMENT ACCRUAL	9.19
Total Interest Income				9.19
Line Item Account 3381 -- Unrealized Gain/Loss Investmnts				
AUT - FMV0914	9/30/2014		FMV ADJUSTMENTS	-9.63
Total Unrealized Gain/Loss Investmnts				-9.63
Total Montecito Fire UHR Mello-Roos				-0.44

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6100 -- Regular Salaries						
CLM - 0301033	9/2/2014		Employer & employee contributions, 9/2/14	19,574.00	356600	MASSMUTUAL
CLM - 0301302	9/2/2014		Survivor benefit & employee contribution, 9/2/14	12,204.53	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0011054	9/2/2014		Montecito Fire Payroll, 9/2/14	356,970.18	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0106817	9/2/2014		Overtime adjustment, 9/2/14	-131,820.61		
CLM - 0300534	9/4/2014		Employee paid insurance, August	1,501.22	244645	AFLAC
CLM - 0302882	9/16/2014		Survivor benefit & employee contribution, 9/16/14	12,528.23	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0302884	9/16/2014		Employer & employee contributions, 9/16/14	20,411.00	356600	MASSMUTUAL
CLM - 0302885	9/16/2014		Dues & insurance, 9/16/14	7,101.00	556913	Montecito Firemens Assoc
EFC - 0011128	9/16/2014		Montecito Fire Payroll, 9/16/14	276,126.50	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0107367	9/16/2014		Overtime adjustment, 9/16/14	-53,056.01		
CLM - 0304639	9/30/2014		Health Benefits, October	1,912.27	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Regular Salaries				523,452.31		
Line Item Account 6300 -- Overtime						
JE - 0106817	9/2/2014		Overtime adjustment, 9/2/14	131,820.61		
JE - 0107367	9/16/2014		Overtime adjustment, 9/16/14	53,056.01		
Total Overtime				184,876.62		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0301302	9/2/2014		Retirement contributions, 9/2/14	73,968.45	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0302882	9/16/2014		Retirement contributions, 9/16/14	76,007.46	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Retirement Contribution				149,975.91		
Line Item Account 6550 -- FICA/Medicare						
EFC - 0011054	9/2/2014		Montecito Fire Payroll, 9/2/14	5,334.28	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
EFC - 0011128	9/16/2014		Montecito Fire Payroll, 9/16/14	4,201.50	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0301032	9/4/2014		Dental insurance, Sept.	13,372.50	711633	DELTA DENTAL
MIC - 0058002	9/8/2014		Vision insurance - active, Sept.	1,554.80	855111	Vision Service Plan-CA
MIC - 0058002	9/8/2014		Vision insurance - retirees, Sept.	1,183.00	855111	Vision Service Plan-CA
CLM - 0302883	9/17/2014		Life Insurance, October	706.80	007069	LINCOLN NATIONAL LIFE INS
CLM - 0304639	9/30/2014		Health Benefits, October	86,406.12	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total FICA/Medicare				9,535.78		
Total Health Insurance Contrib				103,223.22		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0011054	9/2/2014		Montecito Fire Payroll, 9/2/14	63.63	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				63.63		
Line Item Account 6900 -- Workers Compensation						
CLM - 0304641	9/30/2014		Worker's comp insurance, October	59,065.17	051689	STATE COMPENSATION INSURANCE FUND
Total Workers Compensation				59,065.17		
Line Item Account 7030 -- Clothing and Personal						
CLM - 0301070	9/4/2014		Employee name badges	26.46	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
CLM - 0302921	9/18/2014		Turnouts repairs	778.00	008318	TURNOUT MAINTENANCE CO LLC
Total Clothing and Personal				804.46		
Line Item Account 7050 -- Communications						
CLM - 0301059	9/4/2014		E92 Sim card for MDC, August	37.99	009266	SPRINT
CLM - 0302893	9/18/2014		CAD connectivity & Internet	2,669.59	776537	COX COMMUNICATIONS
CLM - 0302920	9/18/2014		Satellite phone charges	148.39	005120	SATCOM GLOBAL INC
CLM - 0302931	9/18/2014		Service call to transition to Impulse	725.00	549223	Compuvision

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0058469	9/18/2014		805-181-0808	43.91	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-565-3651	2.14	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-565-9618	53.21	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-969-0318	55.16	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-969-7762	692.23	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-RT0-0176	43.91	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-RT0-2320	43.91	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-RT5-5839	133.44	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-RT7-4343	43.91	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-RT7-4365	43.91	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-RTO-6142	106.70	308867	VERIZON CALIFORNIA
MIC - 0058469	9/18/2014		805-UH0-4248	634.83	308867	VERIZON CALIFORNIA
CLM - 0304668	9/30/2014		Wireless service, Sept.	1,013.50	297454	VERIZON WIRELESS
Total Communications				6,491.73		
Line Item Account 7060 -- Food						
CLM - 0300493	9/2/2014		Incident food	147.20	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Food				147.20		
Line Item Account 7070 -- Household Expense						
CLM - 0300493	9/2/2014		Microwaves: Dispatch & Staff	431.96	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300521	9/3/2014		Household supplies	844.60	579739	Unisource
CLM - 0301057	9/4/2014		Turnouts cleaned	111.30	789085	Suds-Duds Launderette
MIC - 0058008	9/4/2014		Shop towels, Sta. 1	202.72	285433	MISSION UNIFORM SERVICE INC
MIC - 0058008	9/4/2014		Shop towels, Sta. 2	128.90	285433	MISSION UNIFORM SERVICE INC
JE - 0107740	9/18/2014		Trash/recycling for rental prop, July-August	178.42		
MIC - 0058470	9/25/2014		Bottled water, Sta. 1	125.77	032539	NESTLE PURE LIFE DIRECT
MIC - 0058470	9/25/2014		Bottled water, Sta. 2	48.61	032539	NESTLE PURE LIFE DIRECT
Total Household Expense				2,072.28		

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7120 -- Maintenance - Equipment						
CLM - 0300493	9/2/2014		Portable radios engraving	464.40	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300493	9/2/2014		Shop vacuum and hose nozzle repairs	231.01	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300493	9/2/2014		Investigation supplies	60.31	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0302922	9/18/2014		Hydrostatic testing (9)	192.00	003647	AQUA LAB INDUSTRIES
Total Maintenance - Equipment				947.72		
Line Item Account 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0300493	9/2/2014		Building improvements: flooring and partitions	1,416.89	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0058471	9/17/2014		Soft water service, semi-annual	541.50	657914	Rayne Water Conditioning Santa Barbara
MIC - 0058471	9/17/2014		Soft water service, semi-annual	274.86	657914	Rayne Water Conditioning Santa Barbara
CLM - 0302895	9/18/2014		Landscape maintenance	500.00	639830	Peyton Scapes
DJE - 0062017	9/18/2014		Paragon Builders reimb. for materials purchased	-837.50		
JE - 0107740	9/18/2014		Pest control service for rental prop, July-August	184.00		
JE - 0107740	9/18/2014		Landscaping for rental prop, July-August	330.00		
JE - 0107740	9/18/2014		Soft water service for rental prop, July-August	340.34		
Total MTC-Struct/Impr & Grounds				2,750.09		
Line Item Account 7205 -- Fire Defense Zone						
CLM - 0301060	9/4/2014		Roadside maintenance: 8/25-8/27/14	2,750.00	000253	A-OK WEED & BRUSH SERVICE
Total Fire Defense Zone				2,750.00		
Line Item Account 7322 -- Consulting & Mgmt Fees						
JE - 0107740	9/18/2014		Rental property mgmt. fees, July-August	488.64		
JE - 0107740	9/18/2014		Rental property mgmt. fees, July-August	10.00		
Total Consulting & Mgmt Fees				498.64		

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7363 -- Equipment Maintenance						
CLM - 0300493	9/2/2014		Smog check, oil/filters, floor liner for Sq91	431.37	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300523	9/3/2014		Shop supplies	80.33	437104	CARQUEST AUTO PARTS
MIC - 0057898	9/3/2014		Repair for Utility 93	350.64	184823	VILLAGE AUTOMOTIVE REPAIR INC
MIC - 0057898	9/3/2014		Brake inspection for BC	39.00	184823	VILLAGE AUTOMOTIVE REPAIR INC
CLM - 0301061	9/4/2014		Cleaning supplies for vehicles	186.73	999999	Various
CLM - 0301063	9/4/2014		Electrical repair to 900 vehicle	65.00	184823	VILLAGE AUTOMOTIVE REPAIR INC
CLM - 0301065	9/4/2014		Part for E91 hose	61.24	506679	MGB Industrial Supply
CLM - 0302910	9/18/2014		Relief valve: E93	1,455.35	436027	BURTONS FIRE INC
CLM - 0302936	9/18/2014		Engine oil change for 912	59.34	184823	VILLAGE AUTOMOTIVE REPAIR INC
CLM - 0302938	9/18/2014		Repair parts for OES 317	25.84	506679	MGB Industrial Supply
Total Equipment Maintenance				2,754.84		
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0301058	9/4/2014		Oxygen refills	94.56	070918	Airgas West
CLM - 0302892	9/17/2014		Medical supplies	1,146.86	890283	BOUND TREE MEDICAL
Total Medical, Dental and Lab				1,241.42		
Line Item Account 7450 -- Office Expense						
CLM - 0300493	9/2/2014		Cert. mail, office supplies	99.05	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300493	9/2/2014		Publications for helicopter staging	85.39	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0302905	9/17/2014		Office supplies: flash drives, pads, paper	443.21	778083	STAPLES CREDIT PLAN
CLM - 0302905	9/17/2014		Office supplies: toner cartridges	292.54	778083	STAPLES CREDIT PLAN
CLM - 0302905	9/17/2014		Office supplies: coffee, binders, tabs, other	382.49	778083	STAPLES CREDIT PLAN
CLM - 0302898	9/18/2014		Office copier usage fee, August	342.39	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0302919	9/18/2014		Business cards: Ederer, Gil	140.40	860063	Wilson Printing
DJE - 0062017	9/18/2014		MERRAG reimb. for office supplies purchased	-28.24		
			Total Office Expense	1,757.23		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0300530	9/3/2014		Legal services, July	4,017.50	645665	Price Postel & Parma
MIC - 0057900	9/4/2014		Labor attorney fees, July	1,787.00	476600	LIEBERT CASSIDY WHITMORE
MIC - 0057900	9/4/2014		Labor attorney fees, July	220.50	476600	LIEBERT CASSIDY WHITMORE
CLM - 0302899	9/18/2014		Computer support, August	7,628.83	602719	INFORMA CORP
CLM - 0302911	9/18/2014		SOC Study, August	11,671.04	026576	CITYGATE ASSOCIATES LLC
CLM - 0302913	9/18/2014		Legal services, August	9,218.00	645665	Price Postel & Parma
MIC - 0058483	9/18/2014		Mapping services, July	937.50	314620	JDL Mapping
MIC - 0058483	9/18/2014		Mapping services, August	937.50	314620	JDL Mapping
MIC - 0058485	9/18/2014		Labor attorney fees, August	696.00	476600	LIEBERT CASSIDY WHITMORE
MIC - 0058485	9/18/2014		Labor attorney fees, August	946.50	476600	LIEBERT CASSIDY WHITMORE
			Total Professional & Special Service	38,060.37		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0011057	9/5/2014		ADP fees, 9/2/14	256.79	050379	ADP INC
			Total ADP Payroll Fees	256.79		
Line Item Account 7510 -- Contractual Services						
CLM - 0300531	9/4/2014		Firehouse software maintenance: 4/1/14-3/31/15	1,875.00	003331	ACS GOVERNMENT SYSTEMS INC
			Total Contractual Services	1,875.00		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0300493	9/2/2014		Compound miter saw	538.73	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300493	9/2/2014		Hand tools for engines	466.94	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300493	9/2/2014		STB Haz Mat: Calibration service	164.07	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	9/30/2014		SUTAX JE - September 2014	9.15		

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Total Small Tools & Instruments				1,178.89		
Line Item Account 7650 -- Special Departmental Expense						
CLM - 0300493	9/2/2014		Framed prints for Conference Room	344.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300493	9/2/2014		Assessor's parcel map	7.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300526	9/4/2014		BC Badge: T. Ederer	192.94	262802	ENTENMANN ROVIN CO
CLM - 0302917	9/17/2014		4th of July breakfast rentals	773.00	556913	Montecito Firemens Assoc
CLM - 0302943	9/18/2014		Shift calendars for 2015	780.53	747897	Shift Calendars
JE - 0107374	9/19/2014		Prop 4 Mail Ballot Election, July 2014	28,515.82		
Total Special Departmental Expense				30,613.29		
Line Item Account 7671 -- Special Projects						
CLM - 0300493	9/2/2014		2014 Haz Abatement mailing service	2,103.79	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Special Projects				2,103.79		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0300493	9/2/2014		Prevention appreciation lunch for CA Conserv Corps	164.94	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Transportation and Travel				164.94		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0300493	9/2/2014		Gasoline charges	619.21	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0300533	9/4/2014		Gasoline charges: Fire assignments	208.50	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
CLM - 0302941	9/18/2014		Gasoline charges, July	1,991.19	005392	THE VILLAGE SERVICE STATION
MIC - 0058492	9/18/2014		Diesel Fuel, 8/21/14	1,248.83	636799	DEWITT PINTO PETROLEUM
MIC - 0058492	9/18/2014		Diesel Fuel, 8/28/14	838.29	636799	DEWITT PINTO PETROLEUM
CLM - 0304660	9/30/2014		Gasoline charges	206.14	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
Total Gasoline-Oil-Fuel				5,112.16		

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7732 -- Training and Travel						
CLM - 0302896	9/18/2014		Training materials	451.65	340893	HAYWARD LUMBER COMPANY SB
Total Training and Travel				451.65		
Line Item Account 7760 -- Utilities						
MIC - 0057467	9/2/2014		Water service, Sta. 1	228.75	556712	MONTECITO WATER DISTRICT
MIC - 0057467	9/2/2014		Water service, Sta. 2	151.47	556712	MONTECITO WATER DISTRICT
CLM - 0302916	9/18/2014		Electricity service, Sta. 1 & 2	2,777.48	767200	SOUTHERN CALIFORNIA EDISON
JE - 0107740	9/18/2014		Water/sewer for rental prop, July-August	316.22		
MIC - 0058010	9/18/2014		Water service, Sta. 1	264.40	556712	MONTECITO WATER DISTRICT
MIC - 0058010	9/18/2014		Water service, Sta. 2	182.06	556712	MONTECITO WATER DISTRICT
MIC - 0058479	9/18/2014		Gas service, Sta. 1 - 09/05/14	49.40	767800	THE GAS COMPANY
MIC - 0058479	9/18/2014		Gas service, Sta. 2 - 09/05/14	53.48	767800	THE GAS COMPANY
Total Utilities				4,023.26		
Line Item Account 8700 -- Construction in Progress						
CLM - 0302914	9/18/2014		Legal services, August	531.00	645665	Price Postel & Parma
Total Construction in Progress				531.00		
Total Montecito Fire Protection Dist				1,136,779.39		

Expenditure Transactions

From 9/1/2014 to 9/30/2014

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 8300 -- Equipment JE - 0107744	9/1/2014		Pierce Type 6 Patrol Truck	154,933.00		
			Total Equipment	154,933.00		
			Total Montecito Fire Cap Outlay Res	154,933.00		

Financial Trend

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2012 Year-To-Date Actual	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	0.00	0.00	0.00
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3020 -- Property Tax-Current Unsecd	0.00	0.00	0.00
3040 -- Property Tax-Prior Secured	-871.30	-1,362.07	-102.20
3050 -- Property Tax-Prior Unsecured	0.00	0.00	0.00
3054 -- Supplemental Pty Tax-Current	11,181.17	21,200.01	16,261.83
3056 -- Supplemental Pty Tax-Prior	4,323.30	16,533.53	-2,580.20
Taxes	14,633.17	36,371.47	13,579.43
Use of Money and Property			
3380 -- Interest Income	2,295.56	1,848.22	1,819.65
3381 -- Unrealized Gain/Loss Invstmnts	-453.99	6,847.33	-1,099.24
3409 -- Other Rental of Bldgs and Land	0.00	0.00	8,144.00
Use of Money and Property	1,841.57	8,695.55	8,864.41
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	40,276.11	86,886.41
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
Intergovernmental Revenue-State	0.00	40,276.11	86,886.41
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	-11,692.17	106,088.36	0.00
Intergovernmental Revenue-Federal	-11,692.17	106,088.36	0.00
Charges for Services			
5105 -- Reimb for District Services	0.00	0.00	21,435.00
Charges for Services	0.00	0.00	21,435.00

Financial Trend

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2012 Year-To-Date Actual	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	20,148.25	48,459.86	23,780.86
Miscellaneous Revenue			
Revenues	24,930.82	239,891.35	154,546.11
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	1,242,877.93	1,269,049.09	1,286,194.09
6300 -- Overtime	329,337.23	281,149.67	381,483.09
6400 -- Retirement Contribution	349,484.23	361,372.07	375,456.03
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	20,155.86	20,531.71	22,771.44
6600 -- Health Insurance Contrib	379,593.70	390,228.30	396,450.91
6700 -- Unemployment Ins Contribution	39.66	148.68	91.61
6900 -- Workers Compensation	155,536.01	190,611.73	268,016.25
Salaries and Employee Benefits	2,477,024.62	2,513,091.25	2,730,463.42
Services and Supplies			
7030 -- Clothing and Personal	1,035.01	1,480.48	804.46
7050 -- Communications	21,749.66	20,477.56	22,813.22
7060 -- Food	55.90	80.10	147.20
7070 -- Household Expense	3,378.98	3,766.61	4,489.60
7090 -- Insurance	29,628.73	29,867.10	29,302.00
7120 -- Maintenance - Equipment	10,802.20	46,121.44	5,416.26
7200 -- MTC-Struct/Impr & Grounds	5,086.93	3,005.43	4,011.09
7205 -- Fire Defense Zone (previously Acct 7440)	0.00	0.00	2,750.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	498.64
7324 -- Audit and Accounting Fees	5,000.00	4,201.25	3,648.00

Financial Trend

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2012 Year-To-Date Actual	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00
7363 -- Equipment Maintenance	0.00	0.00	3,795.77
7400 -- Medical, Dental and Lab	1,338.51	2,599.56	3,018.38
7430 -- Memberships	1,065.00	1,190.00	1,290.00
7440 -- Miscellaneous Expense (Acct 7205)	10,525.00	5,790.00	0.00
7450 -- Office Expense	2,859.02	3,996.44	6,026.03
7460 -- Professional & Special Service	83,561.16	27,604.95	58,202.84
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,277.92	1,585.64	1,488.34
7510 -- Contractual Services (new account)	0.00	0.00	26,374.02
7530 -- Publications & Legal Notices	85.28	79.04	1,107.60
7580 -- Rents/Leases-Structure	0.00	875.00	825.00
7630 -- Small Tools & Instruments	4,217.92	33.66	1,363.52
7650 -- Special Departmental Expense	10,444.48	12,025.36	30,735.94
7653 -- Training Fees & Supplies	697.03	0.00	0.00
7671 -- Special Projects	1,876.10	0.00	3,577.07
7730 -- Transportation and Travel	2,943.54	3,967.86	507.99
7731 -- Gasoline-Oil-Fuel	11,621.41	14,726.44	8,617.08
7732 -- Training and Travel	2,191.70	2,889.48	1,802.15
7760 -- Utilities	9,050.26	10,200.33	9,787.29
Services and Supplies	220,491.74	196,563.73	232,399.49
Capital Assets			
8300 -- Equipment	244.65	1,981.17	17,861.44
8700 -- Construction in Progress	0.00	0.00	531.00
Capital Assets	244.65	1,981.17	18,392.44
Expenditures	2,697,761.01	2,711,636.15	2,981,255.35

Financial Trend

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2012 Year-To-Date Actual	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	352,590.00	364,525.70	379,313.00
Other Financing Uses	352,590.00	364,525.70	379,313.00
Other Financing Sources & Uses	-352,590.00	-364,525.70	-379,313.00
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	453.99	0.00	0.00
Decrease to Restricted	453.99	0.00	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	11,932.00	4,386.00	3,258.00
Increase to Nonspendables	11,932.00	4,386.00	3,258.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	-11,478.01	-4,386.00	-3,258.00
Montecito Fire Protection Dist	-3,036,898.20	-2,840,656.50	-3,209,280.24
Net Financial Impact	-3,036,898.20	-2,840,656.50	-3,209,280.24

Expenditure Trend

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	238,912.52	523,829.26	523,452.31
6300 -- Overtime	20,950.64	175,655.83	184,876.62
6400 -- Retirement Contribution	75,462.46	150,017.66	149,975.91
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	3,727.41	9,508.25	9,535.78
6600 -- Health Insurance Contrib	187,213.94	106,013.75	103,223.22
6700 -- Unemployment Ins Contribution	0.00	27.98	63.63
6900 -- Workers Compensation	94,078.74	114,872.34	59,065.17
Total Salaries and Employee Benefits	620,345.71	1,079,925.07	1,030,192.64
Services and Supplies			
7030 -- Clothing and Personal	0.00	0.00	804.46
7050 -- Communications	6,059.15	10,262.34	6,491.73
7060 -- Food	0.00	0.00	147.20
7070 -- Household Expense	746.60	1,670.72	2,072.28
7090 -- Insurance	29,302.00	0.00	0.00
7120 -- Maintenance - Equipment	2,255.44	2,213.10	947.72
7200 -- MTC-Struct/Impr & Grounds	500.00	761.00	2,750.09
7205 -- Fire Defense Zone	0.00	0.00	2,750.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	498.64
7324 -- Audit and Accounting Fees	3,648.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00
7363 -- Equipment Maintenance	0.00	1,040.93	2,754.84
7400 -- Medical, Dental and Lab	0.00	1,776.96	1,241.42
7430 -- Memberships	940.00	350.00	0.00
7450 -- Office Expense	698.98	3,569.82	1,757.23

Expenditure Trend

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual
7460 -- Professional & Special Service	3,339.00	16,803.47	38,060.37
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	0.00	1,231.55	256.79
7510 -- Contractual Services	23,377.77	1,121.25	1,875.00
7530 -- Publications & Legal Notices	54.60	1,053.00	0.00
7580 -- Rents/Leases-Structure	825.00	0.00	0.00
7630 -- Small Tools & Instruments	0.00	184.63	1,178.89
7650 -- Special Departmental Expense	121.05	1.60	30,613.29
7671 -- Special Projects	486.00	987.28	2,103.79
7730 -- Transportation and Travel	0.00	343.05	164.94
7731 -- Gasoline-Oil-Fuel	0.00	3,504.92	5,112.16
7732 -- Training and Travel	1,210.50	140.00	451.65
7760 -- Utilities	2,912.16	2,851.87	4,023.26
Total Services and Supplies	76,476.25	49,867.49	106,055.75
Capital Assets			
8300 -- Equipment	17,861.44	0.00	0.00
8700 -- Construction in Progress	0.00	0.00	531.00
Total Capital Assets	17,861.44	0.00	531.00
Total Expenditures	714,683.40	1,129,792.56	1,136,779.39
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	379,313.00	0.00	0.00
Total Other Financing Uses	379,313.00	0.00	0.00
Total Other Financing Sources & Uses	379,313.00	0.00	0.00

Expenditure Trend

As of: 9/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual
Changes to Fund Balances			
Changes to Nonspendable			
9605 -- Prepaids/Deposits	0.00	3,258.00	0.00
Total Changes to Nonspendable	0.00	3,258.00	0.00
Total Changes to Fund Balances	0.00	3,258.00	0.00
Total Montecito Fire Protection Dist	1,093,996.40	1,133,050.56	1,136,779.39
Total Report	1,093,996.40	1,133,050.56	1,136,779.39

MONTECITO FIRE PROTECTION DISTRICT
CASH IN TREASURY - ALL FUNDS
September 30, 2014

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	Fund 3654 Mello-Roos	All Funds
Cash Balance at 9/1/14	922,631.88	161.87	2,092,829.31	7,864,438.02	9,529.54	10,889,590.62
Income:						
Tax Revenue	-	-	-	-	-	-
Interfund Loan to General Fund	1,500,000.00	-	-	-	-	1,500,000.00
CalOES - Cocos Fire, May 2014	86,886.41	-	-	-	-	86,886.41
CSFD Dispatch Services	21,435.00	-	-	-	-	21,435.00
CalPERS - Medicare Subsidy Pmt	23,536.67	-	-	-	-	23,536.67
Rental Property Distribution	19,570.76	-	-	-	-	19,570.76
Cal Card Rebate	192.19	-	-	-	-	192.19
Patches/Stamps Purchases	18.80	-	-	-	-	18.80
	<u>1,651,639.83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,651,639.83</u>
Expenses:						
Claims Processed	(166,171.26)	-	-	-	-	(166,171.26)
Payroll	(977,772.62)	-	-	-	-	(977,772.62)
Other:						
Interfund Loan to General Fund	-	-	-	(1,500,000.00)	-	(1,500,000.00)
Reimbursed expenses*	865.74	-	-	-	-	865.74
	<u>(1,143,078.14)</u>	<u>-</u>	<u>-</u>	<u>(1,500,000.00)</u>	<u>-</u>	<u>(2,643,078.14)</u>
Cash Balance at 9/30/14	<u>1,431,193.57</u>	<u>161.87</u>	<u>2,092,829.31</u>	<u>6,364,438.02</u>	<u>9,529.54</u>	<u>9,898,152.31</u>
Cash in Treasury per Balance Sheet	<u>2,072,168.51</u>	<u>161.87</u>	<u>2,092,829.31</u>	<u>6,364,438.02</u>	<u>9,529.54</u>	<u>10,539,127.25</u>
Difference	640,974.94	-	-	-	-	640,974.94
Reconciliation:						
Outstanding payroll claims						
Delta Dental	13,372.50	-	-	-	-	13,372.50
Vision Service Plan	2,737.80	-	-	-	-	2,737.80
CalPERS retirement contributions	88,569.03	-	-	-	-	88,569.03
Mass Mutual contributions	20,311.00	-	-	-	-	20,311.00
Payroll Taxes & Direct Deposit	367,381.41	-	-	-	-	367,381.41
Outstanding claims						
CalPERS health insurance	88,318.39	-	-	-	-	88,318.39
State Fund Compensation Ins.	59,065.17	-	-	-	-	59,065.17
Verizon Wireless	1,013.50	-	-	-	-	1,013.50
Chevron Business Card	206.14	-	-	-	-	206.14
	<u>640,974.94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>640,974.94</u>

* Summary of reimbursed expenses: Paragon Builders - Reimbursement for project materials purchased by the District, \$ 837.50
MERRAG - Reimbursement for office supplies, \$ 28.24

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

Payee	Description	Amount
Fund 3650 - General		
ACS Government Systems Inc	Firehouse software maintenance: 4/1/14-3/31/15	1,875.00
ADP Inc	ADP fees, 9/2/14	256.79
AFLAC	Employee paid insurance	1,501.22
Airgas West	Oxygen refills	94.56
A-OK Weed & Brush Service	Roadside maintenance: 8/25-8/27/14	2,750.00
Aqua Lab Industries	Hydrostatic testing (9)	192.00
Bound Tree Medical	Medical supplies	1,146.86
Burtens Fire Inc	Relief valve: E93	1,455.35
Carquest Auto Parts	Shop supplies	80.33
Chevron Business Card	Gasoline charges: Fire assignments	414.64
Citygate Associates LLC	SOC Study, August (Project to date - \$74,197)	11,671.04
Compuvision	Service call to transition to Impulse	725.00
Cox Communications	CAD connectivity & Internet	2,669.59
Dewitt Pinto Petroleum	Diesel Fuel, 2 visits	2,087.12
Entenmann Rovin Co	BC Badge: T. Ederer	192.94
Hayward Lumber Company	Training materials	451.65
Informa Corp	Computer support, August	7,628.83
JDL Mapping	Mapping services, 2 months	1,875.00
Liebert Cassidy Whitmore	Labor attorney fees, 2 months	3,650.00
MGB Industrial Supply	Part for E91 hose and OES 317	87.08
Mission Uniform Service Inc	Shop towels	331.62
Montecito Firemens Assoc	Reimbursement for 4th of July furniture rentals	773.00
Montecito Water District	Water service, 2 months	826.68
Nestle Pure Life Direct	Bottled water, Sta. 1	174.38
Peyton Scapes	Landscape maintenance	500.00
Precision Imaging	Office copier usage fee, August	342.39
Price Postel & Parma	Legal services, 2 months	13,766.50
Rayne Water Conditioning	Soft water service, semi-annual	816.36
Santa Barbara Trophy	Employee name badges	26.46
Satcom Global Inc	Satellite phone charges	148.39
SB County Auditor-Controller	Additional user tax	9.15
SB County Clerk	Prop 4 Mail Ballot Election, July 2014	28,515.82
Shift Calendars	Shift calendars for 2015	780.53
Southern California Edison	Electricity service, Sta. 1 & 2	2,777.48
Sprint	E92 Sim card for MDC, August	37.99
Staples Credit Plan	Office supplies: flash drives, pads, paper	443.21
Staples Credit Plan	Office supplies: toner cartridges	292.54
Staples Credit Plan	Office supplies: coffee, binders, tabs, other	382.49
State Compensation Insurance Fund	Worker's comp insurance premium	59,065.17
Steven's Detailing Inc	Cleaning supplies for vehicles	186.73
Suds-Duds Launderette	Turnouts cleaned	111.30
The Gas Company	Gas service	102.88
The Village Service Station	Gasoline charges, July	1,991.19
Turnout Maintenance Co LLC	Turnouts repairs	778.00
Unisource	Household supplies	844.60
US Bank Corporate Card	Assessor's parcel map	7.00
	Investigation supplies	60.31
	Publications for helicopter staging	85.39
	Certified mail, office supplies	99.05
	Incident food	147.20

Payee	Description	Amount	
US Bank Corporate Card (cont'd)	STB Haz Mat: Calibration service	164.07	
	Prevention appreciation lunch for CA Conserv Corps	164.94	
	Shop vacuum and hose nozzle repairs	231.01	
	Framed prints for Conference Room	344.00	
	Smog check, oil/filters, floor liner for Sq91	431.37	
	Microwaves: Dispatch & Staff	431.96	
	Portable radios engraving	464.40	
	Hand tools for engines	466.94	
	Compound miter saw	538.73	
	Gasoline charges	619.21	
	Building improvements: flooring and partitions	1,416.89	
	2014 Haz Abatement mailing service	2,103.79	
	Verizon California	Telephone service	1,897.26
	Verizon Wireless	Wireless service, Sept.	1,013.50
	Village Automotive Repair Inc	Repair for Utility 93	350.64
	Village Automotive Repair Inc	Brake inspection for BC	39.00
Village Automotive Repair Inc	Electrical repair to 900 vehicle	65.00	
Village Automotive Repair Inc	Engine oil change for 912	59.34	
Wilson Printing	Business cards: Ederer, Gil	140.40	
	Fund 3650 Total	<u>166,171.26</u>	

**MONTECITO FIRE PROTECTION DISTRICT
PAYROLL EXPENDITURES
September 2014**

Regular Salaries	\$	502,262.02
Directors Fees		1,600.00
Auxiliary		1,173.00
FLSA Safety		12,202.70
FLSA Dispatch		2,876.30
Regular Overtime		175,216.74
Chief Officers - Extra Duty		8,511.96
Dispatch Cadre Earnings		2,381.04
Mass Mutual 457 Contribution		<u>8,400.00</u>
 Gross Wages	 \$	 714,623.76
 District Contributions to Insurance		 103,223.22
District Contributions to Medicare/FICA		9,797.89
District Contributions to SUI		69.33
CalPERS Employee Contribution, District paid		49,021.36
CalPERS Employer Contribution, Employee paid		(24,708.22)
CalPERS, District Contribution		127,246.50
Due to AFLAC		<u>(1,501.22)</u>
 Total Benefits		 <u>263,148.86</u>
Grand Total	\$	<u>977,772.62</u>

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

Fiscal Year 2013-14

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

Fiscal Year 2014-15

Month Paid	Sick	Reimb.-Fire Assignment	Emergency Callback	Class Cover	Paramedic	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Total OT	Monthly % of Budget	Cum. % of Budget
JULY	340.88	-	2,887.45	-	709.26	2,529.00	-	26,949.83	18,840.00	3,199.50	2,773.13	58,229.05	6.9%	6.9%
AUGUST	3,195.00	187,986.81	29,957.92	420.10	-	-	-	42,588.18	4,710.00	6,543.30	2,378.76	277,780.07	32.7%	39.5%
SEPTEMBER	9,167.77	106,053.76	265.49	4,534.23	-	1,578.96	24,140.76	27,240.84	7,536.00	2,254.08	956.81	183,728.69	21.6%	61.1%
OCTOBER													0.0%	61.1%
NOVEMBER													0.0%	61.1%
DECEMBER													0.0%	61.1%
TOTAL	12,703.65	294,040.57	33,110.86	4,954.33	709.26	4,107.96	24,140.76	96,778.85	31,086.00	11,996.88	6,108.70	519,737.81	61.1%	
	2.4%	56.6%	6.4%	1.0%	0.1%	0.8%	4.6%	18.6%	6.0%	2.3%	1.2%	100.0%		

PRICE, POSTEL & PARMA LLP

COUNSELLORS AT LAW
POST OFFICE BOX 99
SANTA BARBARA, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

August 8, 2014
File #: 12611
Invoice #: 116904
Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: GENERAL MATTERS	649.00
Our File Number: 12611-00000	
RE: 2014 PROPOSITION 4 OVERRIDE	560.50
Our File Number: 12611-00083	
RE: RELM RADIOS	2,808.00
Our File Number: 12611-00084	

Current Total Charges	4,017.50
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SUMMARY OF CURRENT CHARGES

Current Fees	4,017.50	
Total Current Fees & Costs	<u>4,017.50</u>	
Total Current Due		\$4,017.50

SUMMARY OF PAST DUE BALANCES

Total Past Due		\$0.00
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TAX ID # 95-1782877

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

September 8, 2014
File #: 12611
Invoice #: 117367
Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: GENERAL MATTERS Our File Number: 12611-00000	4,336.50
RE: CONFLICT OF INTEREST Our File Number: 12611-00001	1,091.50
RE: ELECTION OF DIR/STMNT OF FACTS Our File Number: 12611-00006	1,534.00
RE: STATION THREE Our File Number: 12611-00059	531.00 - Fund 3653
RE: BOARD MTGS Our File Number: 12611-00061	1,622.50
RE: RELM RADIOS Our File Number: 12611-00084	395.00
RE: DISTRICT WEBSITE Our File Number: 12611-00085	238.50

Current Total Charges

9,749.00

* * * * *

- 531.00 Fund 3653
9,218.00

SUMMARY OF CURRENT CHARGES

Current Fees	9,749.00	
Total Current Fees & Costs	<u>9,749.00</u>	
Total Current Due		\$9,749.00

SUMMARY OF PAST DUE BALANCES

Agenda

Item #4

RESOLUTION NO. 2014-13**RESOLUTION FIXING THE EMPLOYER'S CONTRIBUTION UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT**

WHEREAS, (1) Government Code Section 22892(a) provides that a local agency contracting under the Public Employees' Medical and Hospital Care Act shall fix the amount of the employer's contribution at an amount not less than the amount required under Section 22892(b)(1) of the Act, and

WHEREAS, (2) The Montecito Fire Protection District is a local agency contracting under the Act; now, therefore be it

IT IS HEREBY RESOLVED by the Governing Board of the Montecito Fire Protection District as follows:

(a) That the employer's contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of:

<u>Code</u>	<u>Bargaining Unit</u>	<u>Contribution per Month</u>
00	Monthly Employees/Annuitants	\$ 1,531
01	Board of Directors	\$ 1,531
02	Regular Hourly Employees	\$ 1,148
03	Part-time Hourly Employees	\$ 767

Plus administrative fees and Contingency Fund assessments; and be it further

(b) That Montecito Fire Protection District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above.

PASSED AND ADOPTED at a regular meeting by the Governing Board of the Montecito Fire Protection District at 595 San Ysidro Road, Santa Barbara, California this 27th day of October 2014, by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

Agenda

Item #5



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee

Prepared by: Geri Ventura

Date: October 10, 2014

Topic: Purchase of IT Infrastructure / Servers

Summary

It has been the past practice for the District to replace workstations and computer equipment 5 years after original purchase. This is due to predicted life expectancy and improvements to operating systems and programs.

Background or History

The District's current computer networking infrastructure scheduled for replacement includes:

Main Server (Original Purchase date 4/1/2010)

Terminal Server - provides remote access for Station 2 (Original Purchase date 4/1/2010)

Backup Server (Original Purchase date 9/22/2011)

UPS device

1 Mapping Computer (Original Purchase date 9/25/09)

New hardware requires upgrades to software related to basic Microsoft operations, including operating systems, email services and back-up software. Microsoft requires licensing based on users and/or workstation installations.

Final bids are still coming in, but will be presented at the Committee Meeting.

It is staff's recommendation that we purchase from the lowest bidder. All vendors are bidding on the same equipment specifications and software.

The following IT Infrastructure and Workstation replacements are proposed:

Hardware:

Dell PowerEdge R720 Server (Main Server)

Dell PowerEdge R320 Server (Terminal Server)

Synology Rack Mount Back Up Server

APC Smart UPS 3000 Rack Mount

Dell Precision T1700 (Mapping Computer)

Software:

Windows 2012 Server R2 (Main / Terminal)

Windows 2012 Server R2 (Main / Terminal) workstation licenses

MS Exchange Server

MS Exchange Server - 60 User licenses (Email accounts)

Terminal Server - 5 User licenses (Remote Desktop Service)

Backup Exec 2014

Back up agent for MS Exchange

Back up agent for SQL

RESOLUTION NO. 2013-18

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MONTECITO FIRE PROTECTION DISTRICT
ADOPTING RULES AND REGULATIONS FOR THE
PURCHASING OF SUPPLIES AND EQUIPMENT, SPECIAL SERVICES
AND CONTRACTORS FOR PUBLIC IMPROVEMENT PROJECTS**

PURSUANT to the provisions of Government Code sections 54201 et seq. and Public Contract Code sections 20810 et seq., the following shall constitute the Rules and Regulations of the Montecito Fire Protection District ("District") governing the policies and procedures for purchasing of supplies and equipment, special services and contractors for public improvement projects by the District.

1. Every purchase of supplies and equipment, special services and contractors for public improvement projects by the District shall be made pursuant to these rules and regulations.
2. Except as provided in these rules and regulations, no supplies and equipment, special services or contractors for public improvement projects may be contracted without the approval of the Board of Directors of the District
3. All supplies and equipment, special services and public improvement projects included in the District's final budget are considered approved by the Board of Directors and the Fire Chief or designee ("Fire Chief") is authorized to cause such items to be purchased as provided in these rules and regulations.
4. The following contracts may be entered into by the Fire Chief without the necessity of calling for bids.
 - A. Supplies and equipment in an amount up to \$20,000.
 - B. Special services (as defined in Public Contract Code section 20812) in an amount up to \$20,000.
 - C. Contractors for public improvement projects in an amount up to \$10,000.
5. Supplies and Equipment. Whenever the expenditure required for the purchase of supplies and equipment exceeds \$20,000, the District may, in the Fire Chief's discretion, procure bids for the purchase of supplies and equipment by any one of the following methods:
 - (A) By publication of a notice inviting bids at least once in a newspaper of general circulation in the Montecito area. Such notice shall state the time and place for the opening of bids and shall state the specifications for the supplies and equipment to be purchased. Said publication must be made at least ten (10) days prior to the time set for the opening of bids.

(i) In addition to publication, the Fire Chief may notify prospective bidders by letter or telephone that bids are being called for.

(ii) At the time and place fixed for the opening of bids, the bids shall be publicly opened and read, the bids tabulated, and the contract presented to the District Board for consideration at the next scheduled meeting.

(B) In lieu of publication, the Fire Chief may submit specifications to at least three prospective bidders and request that bids be submitted at a fixed time and place. The Fire Chief shall open the bids at the time and place set for the same and present them to the District Board for consideration at the next scheduled meeting.

(C) The Fire Chief may purchase supplies and equipment in connection with any official state, federal or county bid.

(D) Notwithstanding anything to the contrary in this section, the Board of Directors reserves the right to reject any and all bids and authorize the Fire Chief to purchase necessary supplies and equipment on the open market.

(E) If, in the judgment of the Fire Chief, supplies and equipment are needed in order to make emergency repairs, construction or maintenance, which emergency will not allow the normal procedure for purchase to be followed, Fire Chief may purchase all necessary supplies and equipment on the open market without complying with the competitive bidding requirements specified herein. The Fire Chief shall make a complete report of the circumstances constituting the emergency to the Board of Directors at its next scheduled meeting following the purchase of said supplies and equipment.

(F) All supplies and equipment purchased in excess of \$10,000 shall be pursuant to a contract approved by the Board of Directors.

6. Special Services. Whenever the expenditure required for the purchase of special services exceeds \$20,000, the District may, in its discretion, direct the purchase of such special services pursuant to the issuance of a request for proposals or qualifications. All special services purchased in excess of \$20,000 shall be pursuant to a contract approved by the Board of Directors.

7. Public Improvement Projects. Whenever the expenditure required for the purchase of contractors for public improvement projects exceeds \$10,000, such purchases shall be awarded to the lowest responsible bidder in accordance with the competitive bid procedures set out in Public Contract Code section 20813. All contractors for public improvement projects purchased in excess of \$10,000 shall be pursuant to a contract approved by the Board of Directors.

8. This Resolution No. 2013-18 repeals and supersedes Montecito Fire Protection District Resolution No. 2013-13 dated August 19, 2013 and becomes effective immediately.

PASSED AND ADOPTED this 18th day of November, 2013, by the following vote:

AYES: G.B.Sinser, J.A. Powell, J. Venable, S. Keller, R. Jensen

NOES: None

ABSTAIN: None

ABSENT: None

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary

Agenda

Item #6

MONTECITO FIRE PROTECTION DISTRICT
PARS GASB 45 Program**Monthly Account Report for the Period**
8/1/2014 to 8/31/2014Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 8/1/2014	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 8/31/2014
Employer Contribution	\$4,169,035.48	\$0.00	\$85,305.63	\$2,314.45	\$0.00	\$0.00	\$4,252,026.66
Totals	\$4,169,035.48	\$0.00	\$85,305.63	\$2,314.45	\$0.00	\$0.00	\$4,252,026.66

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			Inception Date
			3-Years	5-Years	10-Years	
2.05%	2.40%	13.11%	10.24%	N/A	N/A	1/19/2010

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

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

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

Inception Date: Plan's inception date