

# MONTECITO FIRE PROTECTION DISTRICT

## Finance Committee Meeting Agenda

March 13, 2015 at 11:00 a.m.

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

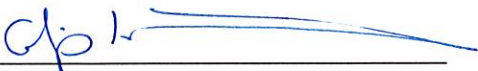
Agenda Items May Be Taken Out of the Order Shown

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 February 2015 financial statements.
3. Review PARS OPEB Trust Program fee schedule and statement for January 2015.
4. Review all recommendations from Capitol PFG's "Financial Analysis Related to Budgeting and Long-Term Liabilities" report.
5. Fire Chief's Report.
6. Requests for items to be included for the next Finance Committee Meeting.
7. Adjournment.

The next meeting is scheduled for Thursday, April 16, 2015 at 12:00 p.m.

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

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

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



# MONTECITO FIRE PROTECTION DISTRICT

## Notes for the Finance Committee Meeting

February 12, 2015 at 3:00 p.m.

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

The meeting was called to order by Director Sinsler at 3:00 p.m.

**Directors present:** Director Sinsler and Director van Duinwyk

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

- 1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.**

No public comment.

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

Director van Duinwyk asked for clarification on the process for borrowing between funds. Ms. Gil explained that she creates a journal entry to trigger the transfer of funds, and then Chief Hickman and the Auditor-Controller's Office approve the transaction. Funds borrowed by the General Fund are typically repaid by June 30 of each fiscal year.

Director Sinsler requested an explanation on the State Compensation Insurance Fund dividend received and the installation of the deadbolts on the staff offices.

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

- 3. Review PARS OPEB Trust Program statement for December 2014.**

Calculations for the 1-month and 3-month investment returns were included in the statement. The Committee accepted the PARS statement as presented.

- 4. Review and discuss an accelerated contribution schedule for the PARS OPEB Trust Program.**

After extended discussion, the Finance Committee agreed to recommend to the Board that all proposed payments scheduled for the PARS OPEB Trust Program in for FY 2015-16 and FY 2016-17 be funded this fiscal year utilizing monies current set aside in Fund 3653 in an effort to pre-fund the account at a more accelerated schedule. Director van Duinwyk stipulated that the District replenish Fund 3653 in FY 2015-16 and FY 2016-17 with the contribution amounts previously scheduled for distribution to the PARS OPEB Trust Program.

**5. Review proposed budget policy recommendations: OPEB payment schedule and tax revenue growth assumption. (Staff report included in January packet)**

The change discussed in Agenda item 4 was the only change to the previous recommendations.

**6. Review and make recommendation for adoption of revised Salary and Benefit schedule for fiscal year 2014-15.**

The Finance Committee agreed to recommend approval of the Salary and Benefit schedule.

**7. Discuss the development of a long-term budget.**

The Finance Committee requested actual District expenditures for the last 3-5 years.

**8. Fire Chief's Report.**

Chief Hickman did not have anything to report.

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

Director van Duinwyk requests that a list of all the Capitol PFG recommendations be presented at the next meeting.

**10. Adjournment.**

The meeting was adjourned at 4:23 p.m.

# Agenda Item #2



**Variance Report**  
**Finance Committee - March 13, 2015**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0115	The County posts quarterly fair market value (FMV) adjustments for cash invested in their investment pool.
2 Balance Sheet	0550	The deposit amount required by State Fund, the District's previous worker's compensation insurance. The policy was cancelled on 12/31/14, this line item will clear in March or April when final payments to State Fund are determined.
3 Balance Sheet	1015	The EFT Payable detail is included in the Cash Reconciliation report.
4 Balance Sheet	1330	Funds temporarily borrowed from Fund 3653 to help offset potential cash flow shortages due to tax revenue collection schedule.
5 Balance Sheet	1400	The deposit amounts held for the three rental property tenants.
6 Balance Sheet	1730	This account serves as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Budget Journal Entry.
7 Financial Status	3750	Fire reimbursement revenue received from California Office of Emergency Services.
8 Financial Status	4476	Fire reimbursement revenue received from US Forest Service.
9 Financial Status	5105	The line item is being used to account for revenue from first response services provided to AMR and dispatch services provided to Carpinteria-Summerland Fire. Payments are received quarterly from each entity.
10 Financial Status	6300	Overtime activity is higher than anticipated due to fire assignments and extended personnel vacancies. A budget amendment will likely be necessary to adjust the budgeted amount.
11 Financial Status	7120	The Equipment Maintenance line item is used to capture maintenance and repairs to all operating equipment (excluding vehicles). Due to higher than expected repairs to the MAKO compressor, radiator and diesel pump, this account will exceed the budgeted amount.
12 Financial Status	7205	The majority of hazard mitigation projects take place in the spring when the "Neighborhood Projects" start.
13 Financial Status	7348	This account is for budgeted items that have not been purchased yet.
14 Financial Status	7363	Maintenace for vehicles is currently lower than expected for the year.
15 Financial Status	7430	The District joined SDRMA worker's compensation insurance and is required to join the California Special District's Association (CSDA). Annual membership fees cost over \$5,000 and were unbudgeted for the year.
16 Financial Status	7460	Expenses are low for the year, but major budgeted items include the CWPP and helicopter prepositioning.
17 Financial Status	7506	Fee paid to the SB County Tax Collector's office. Paid in April/May.
18 Financial Status Fund 3651	7830 & 7910	Payments for the side fund pension bond are paid semi-annually, and due in July and January. Both payments have been posted for the fiscal year.
19 Financial Trend	Taxes	The Unitary, Prior Secured, Prior Unsecured, Supplemental and Supplemental Prior disbursements are delayed because the SB County Tax Collector's office installed a new accounting system that has backlogged their office.

**Variance Report**  
**Finance Committee - March 13, 2015**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
20 Financial Trend	4476	The District has only received one payment for federal fire reimbursements as of January. Outstanding amounts can be seen on the Fire Billings Detail.
21 Financial Trend	7650	Includes fees of \$28,000 for the Prop 4 Override Election held in July, LAFCO budget allocation of \$12k, and testing material for new hires and promotional process.
22 Expenditure Trend	6900	SDRMA, the District's new worker's compensation insurance, bills on a quarterly. Payment was posted in January, and the next payment is due in April.
23 Expenditure Trend	7430	The Memberships account is high due to the CSDA membership dues.
24 Expenditure Trend	7460	Professional services is higher than the average mainly due to two months of legal expenses and payments for annual medical exams for employees.
25 Expenditure Trend	7760	Includes property taxes payment of \$4,400 for MFPD's 3 properties.



# Balance Sheet

As of: 2/28/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	4,021,476.42	10,667,684.08	10,129,125.66	4,560,034.84
0115 -- Treasury FMV Adjustment	-2,052.63	0.00	7,671.61	-9,724.24 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	17,597.94	11,483.60	19,570.76	9,510.78
0230 -- Accounts Receivable	115,847.81	0.00	115,847.81	0.00
0240 -- Interest Receivable	7,743.87	4,034.08	11,777.95	0.00
0550 -- Deposits with Others	67,620.00	3,258.00	0.00	70,878.00 2
<b>Total Assets</b>	<b>4,228,733.41</b>	<b>10,686,459.76</b>	<b>10,283,993.79</b>	<b>4,631,199.38</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	3,180,654.31	3,180,654.31	0.00
1015 -- EFT Payable	0.00	1,269,487.46	1,281,020.83	11,533.37 3
1210 -- Accounts Payable	134,045.11	4,463,000.54	4,328,955.43	0.00
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 4
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00 5
1730 -- Unidentified Deposits	0.00	568,722.60	568,722.60	0.00 6
<b>Total Liabilities</b>	<b>415,380.52</b>	<b>9,760,200.32</b>	<b>10,859,353.17</b>	<b>1,514,533.37</b>
<b>Equity</b>				
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	26,971,188.07	26,271,243.19	1,845,288.01
<b>Total Equity</b>	<b>3,813,352.89</b>	<b>26,971,188.07</b>	<b>26,274,501.19</b>	<b>3,116,666.01</b>



# Balance Sheet

As of: 2/28/2015  
Accounting Period: CLOSED

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2015
Total Liabilities, Equity & Other Credits	4,228,733.41	36,731,388.39	37,133,854.36	4,631,199.38

# Balance Sheet

As of: 2/28/2015  
Accounting Period: CLOSED

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

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	347.22	769,125.01	769,307.91	164.32
0115 -- Treasury FMV Adjustment	-0.18	0.00	540.22	-540.40
0240 -- Interest Receivable	0.36	11.65	12.01	0.00
<b>Total Assets</b>	<b>347.40</b>	<b>769,136.66</b>	<b>769,860.14</b>	<b>-376.08</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,190.00	2,190.00	0.00
1015 -- EFT Payable	0.00	767,117.91	767,117.91	0.00
1210 -- Accounts Payable	0.00	769,307.91	769,307.91	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>1,538,615.82</b>	<b>1,538,615.82</b>	<b>0.00</b>
<b>Equity</b>				
2140 -- Fund Balance-Assigned	347.40	0.00	0.00	347.40
2200 -- Fund Balance-Residual	0.00	1,539,161.13	1,538,437.65	-723.48
<b>Total Equity</b>	<b>347.40</b>	<b>1,539,161.13</b>	<b>1,538,437.65</b>	<b>-376.08</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>347.40</b>	<b>3,077,776.95</b>	<b>3,077,053.47</b>	<b>-376.08</b>

# Balance Sheet

As of: 2/28/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,070,998.04	50,635.50	2,500.00	2,119,133.54
0115 -- Treasury FMV Adjustment	-1,057.07	280.32	2,126.23	-2,902.98
0240 -- Interest Receivable	1,981.27	3,804.23	5,785.50	0.00
0550 -- Deposits with Others	154,933.00	0.00	154,933.00	0.00
<b>Total Assets</b>	<b>2,226,855.24</b>	<b>54,720.05</b>	<b>165,344.73</b>	<b>2,116,230.56</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,500.00	2,500.00	0.00
1210 -- Accounts Payable	0.00	2,500.00	2,500.00	0.00
1730 -- Unidentified Deposits	0.00	44,850.00	44,850.00	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>49,850.00</b>	<b>49,850.00</b>	<b>0.00</b>
<b>Equity</b>				
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	559,815.23	604,123.55	44,308.32
<b>Total Equity</b>	<b>2,226,855.24</b>	<b>714,748.23</b>	<b>604,123.55</b>	<b>2,116,230.56</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>2,226,855.24</b>	<b>764,598.23</b>	<b>653,973.55</b>	<b>2,116,230.56</b>



# Balance Sheet

As of: 2/28/2015  
Accounting Period: CLOSED

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2014	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	7,858,749.96	18,706.55	1,500,531.00	6,376,925.51
0115 -- Treasury FMV Adjustment	-4,011.24	851.20	5,669.38	-8,829.42
0240 -- Interest Receivable	5,688.06	13,018.49	18,706.55	0.00
0260 -- Due From Other Funds	0.00	1,500,000.00	0.00	1,500,000.00
<b>Total Assets</b>	<b>7,860,426.78</b>	<b>1,532,576.24</b>	<b>1,524,906.93</b>	<b>7,868,096.09</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Equity</b>				
2140 -- Fund Balance-Assigned	7,860,426.78	0.00	0.00	7,860,426.78
2200 -- Fund Balance-Residual	0.00	906,200.38	913,869.69	7,669.31
<b>Total Equity</b>	<b>7,860,426.78</b>	<b>906,200.38</b>	<b>913,869.69</b>	<b>7,868,096.09</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>				
	<b>7,860,426.78</b>	<b>906,200.38</b>	<b>913,869.69</b>	<b>7,868,096.09</b>

# Financial Status

As of: 2/28/2015 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	2/28/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	13,782,468.00	7,721,764.82	-6,060,703.18	56.03 %
3011 -- Property Tax-Unitary	107,223.00	0.00	-107,223.00	0.00 %
3020 -- Property Tax-Current Unsecd	582,421.00	631,309.28	48,888.28	108.39 %
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 %
	14,653,524.00	8,366,653.53	-6,286,870.47	57.10 %
<b>Taxes</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	17,659.00	4,034.08	-13,624.92	22.84 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-7,657.12	-7,657.12	--
3409 -- Other Rental of Bldgs and Land	50,961.00	20,656.56	-30,304.44	40.53 %
	68,620.00	17,033.52	-51,586.48	24.82 %
<b>Use of Money and Property</b>				
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	0.00	279,318.65	279,318.65	-- 7
4220 -- Homeowners Property Tax Relief	86,330.00	42,183.11	-44,146.89	48.86 %
	86,330.00	321,501.76	235,171.76	372.41 %
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	0.00	11,203.88	11,203.88	-- 8
	0.00	11,203.88	11,203.88	--
<b>Charges for Services</b>				
5105 -- Reimb for District Services	180,140.00	90,078.00	-90,062.00	50.00 % 9
	180,140.00	90,078.00	-90,062.00	50.00 %



# Financial Status

As of: 2/28/2015 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	2/28/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,825.00	29,235.70	23,410.70	501.90 %
Miscellaneous Revenue	5,825.00	29,235.70	23,410.70	501.90 %
Revenues	14,994,439.00	8,835,706.39	-6,158,732.61	58.93 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,623,640.00	4,028,384.54	2,595,255.46	60.82 %
6300 -- Overtime	850,000.00	921,742.91	-71,742.91	108.44 %
6400 -- Retirement Contribution	1,885,332.00	1,125,562.71	759,769.29	59.70 %
6475 -- Retiree Medical OPEB	1,610,136.00	536,712.00	1,073,424.00	33.33 %
6550 -- FICA/Medicare	99,663.00	67,003.85	32,659.15	67.23 %
6600 -- Health Insurance Contrib	1,262,839.00	930,576.81	332,262.19	73.69 %
6700 -- Unemployment Ins Contribution	8,925.00	7,841.48	1,083.52	87.86 %
6900 -- Workers Compensation	683,796.00	442,251.83	241,544.17	64.68 %
Salaries and Employee Benefits	13,024,331.00	8,060,076.13	4,964,254.87	61.88 %
Services and Supplies				
7030 -- Clothing and Personal	12,000.00	3,461.25	8,538.75	28.84 %
7050 -- Communications	96,300.00	58,689.92	37,610.08	60.94 %
7060 -- Food	2,500.00	259.50	2,240.50	10.38 %
7070 -- Household Supplies	24,970.00	12,887.66	12,082.34	51.61 %
7090 -- Insurance	29,302.00	30,051.15	-749.15	102.56 %
7120 -- Equipment Maintenance	25,000.00	24,046.90	953.10	96.19 %
7200 -- Structure & Ground Maintenance	38,224.00	25,298.93	12,925.07	66.19 %
7205 -- Fire Defense Zone	90,000.00	13,157.38	76,842.62	14.62 %
7322 -- Consulting & Mgmt Fees	3,100.00	1,292.41	1,807.59	41.69 %
7324 -- Audit and Accounting Fees	22,685.00	18,251.00	4,434.00	80.45 %

# Financial Status

As of: 2/28/2015 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	2/28/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
7348 -- Instruments & Equip. < \$5000	39,665.00	5,989.57	33,675.43	15.10 %
7363 -- Equipment Maintenance (Vehicles)	50,000.00	19,785.48	30,214.52	39.57 %
7400 -- Medical, Dental and Lab	18,136.00	12,798.27	5,337.73	70.57 %
7430 -- Memberships	2,750.00	8,728.00	-5,978.00	317.38 %
7450 -- Office Expense	27,317.00	18,930.93	8,386.07	69.30 %
7460 -- Professional & Special Service	516,000.00	186,731.44	329,268.56	36.19 %
7506 -- Administrative Expense (SBC)	165,000.00	0.00	165,000.00	0.00 %
7507 -- ADP Payroll Fees	7,500.00	4,261.19	3,238.81	56.82 %
7510 -- Contractual Services	41,400.00	30,484.27	10,915.73	73.63 %
7530 -- Publications & Legal Notices	2,000.00	1,272.96	727.04	63.65 %
7580 -- Rents/Leases-Structure	5,500.00	2,794.55	2,705.45	50.81 %
7630 -- Small Tools & Instruments	11,200.00	3,443.85	7,756.15	30.75 %
7650 -- Special Departmental Expense	94,850.00	56,404.25	38,445.75	59.47 %
7671 -- Special Projects	9,400.00	7,114.16	2,285.84	75.68 %
7730 -- Transportation and Travel	12,000.00	8,068.39	3,931.61	67.24 %
7731 -- Gasoline-Oil-Fuel	55,000.00	27,668.87	27,331.13	50.31 %
7732 -- Training	61,000.00	30,281.87	30,718.13	49.64 %
7760 -- Utilities	47,000.00	32,797.77	14,202.23	69.78 %
Services and Supplies	1,509,799.00	644,951.92	864,847.08	42.72 %
Capital Assets				
8300 -- Equipment	58,500.00	58,276.46	223.54	99.62 %
Capital Assets	58,500.00	58,276.46	223.54	99.62 %
Expenditures	14,592,630.00	8,763,304.51	5,829,325.49	60.05 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	800,000.00	0.00	-800,000.00	0.00 %



# Financial Status

As of: 2/28/2015 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	2/28/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Other Financing Sources	800,000.00	0.00	-800,000.00	0.00 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,101,529.00	769,113.00	332,416.00	69.82 %
Other Financing Uses	1,101,529.00	769,113.00	332,416.00	69.82 %
Other Financing Sources & Uses	-301,529.00	-769,113.00	-467,584.00	255.07 %
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	-699,969.12	-800,249.12	-698.01 %

# Financial Status

As of: 2/28/2015 (66% 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	6/30/2015 Fiscal Year Adjusted Budget	2/28/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	11.65	11.65	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-540.22	-540.22	--
Use of Money and Property	0.00	-528.57	-528.57	--
<b>Revenues</b>	0.00	-528.57	-528.57	--
<b>Expenditures</b>				
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 %
<b>Other Charges</b>				
7830 -- Interest Expense	83,123.00	83,122.80	0.20	100.00 %
Other Charges	83,123.00	83,122.80	0.20	100.00 %
<b>Expenditures</b>	85,313.00	85,312.80	0.20	100.00 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	769,123.00	769,113.00	-10.00	100.00 %
Other Financing Sources	769,123.00	769,113.00	-10.00	100.00 %
<b>Other Financing Uses</b>				
7910 -- Long Term Debt Princ Repayment	684,000.00	683,995.11	4.89	100.00 %
Other Financing Uses	684,000.00	683,995.11	4.89	100.00 %
<b>Other Financing Sources &amp; Uses</b>	85,123.00	85,117.89	-5.11	99.99 %
Montecito Fire Pension Oblig	-190.00	-723.48	-533.48	380.78 %

# Financial Status

As of: 2/28/2015 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	2/28/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	3,804.23	3,804.23	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-1,845.91	-1,845.91	--
Use of Money and Property	0.00	1,958.32	1,958.32	--
<b>Miscellaneous Revenue</b>				
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	1,958.32	-65,891.68	2.89 %
<b>Expenditures</b>				
Services and Supplies				
7460 -- Professional & Special Service	0.00	2,500.00	-2,500.00	--
Services and Supplies	0.00	2,500.00	-2,500.00	--
<b>Capital Assets</b>				
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	157,433.00	-40,233.00	134.33 %
<b>Other Financing Sources &amp; Uses</b>				
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	44,850.00	44,850.00	--
Other Financing Sources	332,406.00	44,850.00	-287,556.00	13.49 %
Other Financing Sources & Uses	332,406.00	44,850.00	-287,556.00	13.49 %
Montecito Fire Cap Outlay Res	283,056.00	-110,624.68	-393,680.68	-39.08 %

# Financial Status

As of: 2/28/2015 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	2/28/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
-------------------	---	-------------------------------------	--------------------------------------	---

# Financial Status

As of: 2/28/2015 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	2/28/2015 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	13,018.49	13,018.49	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-4,818.18	-4,818.18	--
Use of Money and Property	0.00	8,200.31	8,200.31	--
<b>Revenues</b>	0.00	8,200.31	8,200.31	--
<b>Expenditures</b>				
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Work in Progress	0.00	531.00	-531.00	--
<b>Capital Assets</b>	100,000.00	531.00	99,469.00	0.53 %
<b>Expenditures</b>	100,000.00	531.00	99,469.00	0.53 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Uses				
7901 -- Oper Trf (Out)	800,000.00	0.00	800,000.00	0.00 %
<b>Other Financing Uses</b>	800,000.00	0.00	800,000.00	0.00 %
<b>Other Financing Sources &amp; Uses</b>	-800,000.00	0.00	800,000.00	0.00 %
Montecito Fire Land & Building	-900,000.00	7,669.31	907,669.31	-0.85 %
<b>Net Financial Impact</b>	-516,854.00	-803,647.97	-286,793.97	155.49 %

# Revenue Transactions

From 2/1/2015 to 2/28/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0066843	2/9/2015		Bald Fire, 08/02-08/06/14	33,595.73
DJE - 0066843	2/9/2015		Tecolote Fire, 08/18/14	9,548.73
DJE - 0066843	2/9/2015		Silverado Fire, 09/13-09/15/14	18,443.29
DJE - 0067125	2/27/2015		Boles Fire, 09/16-09/21/14	35,018.46
			Total State-Emergency Assistance	96,606.21
Line Item Account 5909 -- Other Miscellaneous Revenue				
JE - 0114180	2/1/2015		MFD, BOS Res. 94-526, Westmont Annex, TRA 02113	4,260.63
			Total Other Miscellaneous Revenue	4,260.63
			Total Montecito Fire Protection Dist	100,866.84

# Expenditure Transactions

From 2/1/2015 to 2/28/2015

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
<b>Line Item Account 6100 -- Regular Salaries</b>						
EFC - 0012060	2/1/2015		FSA plan reimbursements, 1/1-1/30/15	1,561.13	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0321458	2/2/2015		Employee paid insurance, January	1,549.22	244645	AFLAC
CLM - 0321729	2/2/2015		Survivor benefit & employee contributions, 2/2/15	11,091.17	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0321744	2/2/2015		Employer & employee contributions, 2/2/15	18,842.55	356600	MASSMUTUAL
EFC - 0012062	2/2/2015		Montecito Fire Payroll, 2/2/15	255,034.72	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0113881	2/2/2015		Overtime adjustment, 2/2/15	-53,375.13		
CLM - 0324076	2/17/2015		Health Benefits, March	3,579.78	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0325191	2/17/2015		Survivor benefit & employee contributions, 2/17/15	11,539.98	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0325196	2/17/2015		Employer & employee contributions, 2/17/15	18,842.55	356600	MASSMUTUAL
CLM - 0325200	2/17/2015		Dues & insurance, 2/17/15	6,748.00	556913	Montecito Firemens Assoc
EFC - 0012212	2/17/2015		Montecito Fire Payroll, 2/17/15	211,918.59	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0114820	2/17/2015		Overtime adjustment, 2/17/15	-7,389.02		
DJE - 0067125	2/27/2015		S. Bumanglag health premium, EE portion	-25.52		
			<b>Total Regular Salaries</b>	<b>479,918.02</b>		
<b>Line Item Account 6300 -- Overtime</b>						
JE - 0113881	2/2/2015		Overtime adjustment, 2/2/15	53,375.13		
JE - 0114820	2/17/2015		Overtime adjustment, 2/17/15	17,093.71		
			<b>Total Overtime</b>	<b>70,468.84</b>		
<b>Line Item Account 6400 -- Retirement Contribution</b>						
CLM - 0321729	2/2/2015		Retirement contributions, 2/2/15	66,974.28	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0325191	2/17/2015		Retirement contributions, 2/17/15	69,783.43	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
			<b>Total Retirement Contribution</b>	<b>136,757.71</b>		

# Expenditure Transactions

From 2/1/2015 to 2/28/2015

Selection Criteria: Fund = 3650-3654

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6550 -- FICA/Medicare						
EFC - 0012062	2/2/2015		Montecito Fire Payroll, 2/2/15	4,060.93	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0012212	2/17/2015		Montecito Fire Payroll, 2/17/15	3,473.10	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			Total FICA/Medicare	7,534.03		
Line Item Account 6600 -- Health Insurance Contrib						
EFC - 0012059	2/1/2015		Conexis FSA Plan - Bank Debit Testing	1.00	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0321737	2/2/2015		Dental insurance, February	13,395.19	711633	DELTA DENTAL
MIC - 0063357	2/2/2015		Vision insurance - active, February	1,318.20	855111	Vision Service Plan-CA
MIC - 0063357	2/2/2015		Vision insurance - retirees, February	1,419.60	855111	Vision Service Plan-CA
CLM - 0324076	2/17/2015		Health Benefits, March	95,027.38	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0324080	2/17/2015		Life Insurance, March	633.60	007069	LINCOLN NATIONAL LIFE INS
EFC - 0012149	2/18/2015		FSA plan reimbursements, 1/31-2/15/15	2,378.45	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0324242	2/24/2015		FSA administrative fee, January	93.50	788368	CONEXIS BENEFITS ADMINISTRATOR LP
EFC - 0012230	2/27/2015		Montecito Fire FSA plan pmts, 02/18-02/24/15	1,641.64	788368	CONEXIS BENEFITS ADMINISTRATOR LP
			Total Health Insurance Contrib	115,908.56		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0012062	2/2/2015		Montecito Fire Payroll, 2/2/15	64.71	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0012212	2/17/2015		Montecito Fire Payroll, 2/17/15	305.81	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			Total Unemployment Ins Contribution	370.52		
Line Item Account 7030 -- Clothing and Personal						
CLM - 0321810	2/5/2015		Turnout boots (1)	394.62	212380	L N CURTIS & SONS
CLM - 0321944	2/5/2015		Turnouts repairs	186.00	008318	TURNOUT MAINTENANCE CO LLC
MIC - 0063401	2/5/2015		PPE: Belts for new hires	281.50	015519	Allstar Fire Equipment Inc



# Expenditure Transactions

From 2/1/2015 to 2/28/2015

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 - 0063402	2/5/2015		PPE: name tag	9.45	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
MIC - 0063402	2/5/2015		PPE: name tags for new hires	68.04	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
CLM - 0324196	2/23/2015		Rain jacket embroidery for Gray/Rubio	35.10	234567	Chaz Sportswear
DJE - 0067125	2/27/2015		B. Bennewater reimb. for personal gear pack	-56.46		
			Total Clothing and Personal	918.25		
Line Item Account 7050 -- Communications						
CLM - 0321811	2/5/2015		Service call to install IP phones	187.50	549223	Compuvision
CLM - 0321836	2/5/2015		Wireless service, December	1,120.76	297454	VERIZON WIRELESS
CLM - 0321946	2/5/2015		Satellite phone charges	149.80	005120	SATCOM GLOBAL INC
CLM - 0321952	2/5/2015		E92 Sim card for MDC, January	37.99	009266	SPRINT
CLM - 0321965	2/5/2015		Command 13 base station radio (budgeted)	3,771.35	193575	ADVANCED ELECTRONICS
MIC - 0063368	2/5/2015		805-181-0808	49.90	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-565-9618	60.86	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-969-0318	63.57	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-RT0-0176	49.90	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-RT0-2320	49.90	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-RT5-5839	141.02	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-RT7-4343	49.90	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-RT7-4365	49.90	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-RTO-6142	113.81	308867	VERIZON CALIFORNIA
MIC - 0063368	2/5/2015		805-UH0-4248	656.00	308867	VERIZON CALIFORNIA
CLM - 0324386	2/27/2015		Satellite phone charges	149.80	005120	SATCOM GLOBAL INC
			Total Communications	6,701.96		
Line Item Account 7060 -- Food						
MIC - 0063898	2/23/2015		Emergency supplies: water and Gatorade	84.82	005288	SCOTT CHAPMAN
			Total Food	84.82		

# Expenditure Transactions

From 2/1/2015 to 2/28/2015

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
<b>Line Item Account 7070 -- Household Supplies</b>						
MIC - 0063400	2/5/2015		Refuse disposal, Sta. 1	359.67	509950	Marborg Industries
MIC - 0063400	2/5/2015		Refuse disposal, Sta. 2	135.52	509950	Marborg Industries
MIC - 0063887	2/20/2015		Shop towels, Sta. 1	224.62	285433	MISSION UNIFORM SERVICE INC
MIC - 0063887	2/20/2015		Shop towels, Sta. 2	141.60	285433	MISSION UNIFORM SERVICE INC
MIC - 0063936	2/27/2015		Bottled water, Sta. 1	82.42	032539	NESTLE PURE LIFE DIRECT
MIC - 0063936	2/27/2015		Bottled water, Sta. 2	47.14	032539	NESTLE PURE LIFE DIRECT
Total Household Supplies				990.97		
<b>Line Item Account 7120 -- Equipment Maintenance</b>						
CLM - 0321896	2/5/2015		Quarterly solvent tank maintenance	274.86	691500	SAFETY KLEEN CORP
CLM - 0321898	2/5/2015		Service call to repair diesel pump	226.50	051456	B&T SERVICE STATION CONTRACTORS
MIC - 0063401	2/5/2015		PPE: Hot shields and gloves for new hires	306.10	015519	Allstar Fire Equipment Inc
MIC - 0063372	2/6/2015		Generator repair: radiator replaced	4,317.07	781234	CUMMINS CAL PACIFIC
CLM - 0324149	2/24/2015		Sharpened chains	239.02	000250	A-OK MOWER SHOP INC
AUT - SUTAXJE	2/28/2015		SUTAX JE - February 2015	28.44		
Total Equipment Maintenance				5,391.99		
<b>Line Item Account 7200 -- Structure &amp; Ground Maintenance</b>						
MIC - 0063392	2/6/2015		Service call for circuit power outage	156.00	622628	Pauletto Electric
MIC - 0063392	2/6/2015		Replace timer switch in dorm bathrooms, Sta. 1	183.26	622628	Pauletto Electric
CLM - 0324230	2/20/2015		Exhaust fan replacement, Sta. 2	1,908.00	025531	ANCHOR AIR SYSTEMS
MIC - 0063937	2/27/2015		Quarterly pest control maint., Sta. 1	103.00	394166	Hydrex Pest Control-SB Accts
MIC - 0063937	2/27/2015		Quarterly pest control maint., Sta. 2	75.00	394166	Hydrex Pest Control-SB Accts
Total Structure & Ground Maintenance				2,425.26		
<b>Line Item Account 7324 -- Audit and Accounting Fees</b>						
JE - 0113917	2/12/2015		FIN quarterly billing Q3, FY 14-15	3,648.00		
Total Audit and Accounting Fees				3,648.00		

# Expenditure Transactions

From 2/1/2015 to 2/28/2015

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
<b>Line Item Account 7348 -- Instruments &amp; Equip. &lt; \$5000</b>						
CLM - 0321971	2/5/2015		AM radio replacement (budgeted)	3,424.80	006741	INFORMATION STATION SPECIALISTS
Total Instruments & Equip. < \$5000				3,424.80		
<b>Line Item Account 7363 -- Equipment Maintenance</b>						
CLM - 0321812	2/5/2015		Old Squad 91 loading	125.00	761110	SMITTYS TOWING
CLM - 0321977	2/5/2015		Plumbing repair for Patrol 91	130.18	756692	Smardan Hatcher Company
MIC - 0063402	2/5/2015		Key chains for spare keys (20)	129.60	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
MIC - 0063372	2/6/2015		OES repair part (reimbursable)	827.21	781234	CUMMINS CAL PACIFIC
CLM - 0324112	2/19/2015		Tires (2) for Utility 91	449.17	288138	INTERSTATE BATTERIES OF SIERRA MADRE
CLM - 0324237	2/24/2015		Wiper blades and other parts	111.67	437104	CARQUEST AUTO PARTS
CLM - 0324294	2/24/2015		Vehicle parts	100.69	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
CLM - 0324395	2/27/2015		Hydrant tool holders for E91	116.48	436027	BURTONS FIRE INC
CLM - 0324395	2/27/2015		Door closers for E93	160.16	436027	BURTONS FIRE INC
AUT - SUTAXJE	2/28/2015		SUTAX JE - February 2015	3.85		
Total Equipment Maintenance				2,154.01		
<b>Line Item Account 7400 -- Medical, Dental and Lab</b>						
CLM - 0321835	2/5/2015		Medical supplies	704.82	890283	BOUND TREE MEDICAL
CLM - 0321980	2/5/2015		Medical supplies	1,197.02	059073	ARROW INTERNATIONAL
CLM - 0324233	2/24/2015		Oxygen refills	13.56	070918	Airgas West
CLM - 0324381	2/27/2015		Medical supplies	1,282.84	890283	BOUND TREE MEDICAL
Total Medical, Dental and Lab				3,198.24		
<b>Line Item Account 7430 -- Memberships</b>						
CLM - 0321899	2/5/2015		CA Special Districts Assoc: Montecito Fire, 2015	5,691.00	004908	CALIFORNIA SPECIAL DISTRICTS ASSOC
CLM - 0324114	2/24/2015		PERS PAC: Montecito Fire, 06/13-05/15 (2 years)	500.00	519937	PERS PUBLIC AGENCY COALITION
CLM - 0324199	2/27/2015		Montecito Association membership dues	500.00	556513	Montecito Association

# Expenditure Transactions

From 2/1/2015 to 2/28/2015

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 7450 -- Office Expense				6,691.00		
CLM - 0321962	2/5/2015		Office supplies	285.95	778083	STAPLES CREDIT PLAN
CLM - 0321890	2/6/2015		Shipping charges	65.30	505305	The UPS Store
CLM - 0324116	2/24/2015		Public Retirement Journal subscription 10/14-09/15	195.00	664991	PUBLIC RETIREMENT JOURNAL
Total Memberships						
Total Office Expense				546.25		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0321831	2/5/2015		Legal services, December	5,479.64	645665	Price Postel & Parma
CLM - 0321832	2/5/2015		Mapping services, December	1,125.00	314620	JDL Mapping
CLM - 0321958	2/5/2015		Pre-employment screenings (5)	2,000.00	008501	NORM KATZ PSY D
MIC - 0063398	2/5/2015		Employee medical exams	4,848.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0063398	2/5/2015		Employee medical exams	4,715.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
CLM - 0321822	2/6/2015		Medical director services, January-June 2015	3,000.00	011379	ANGEL L ISCOVICH
MIC - 0063366	2/6/2015		Labor attorney fees, December	195.50	476600	LIEBERT CASSIDY WHITMORE
MIC - 0063366	2/6/2015		Labor attorney fees, December	171.50	476600	LIEBERT CASSIDY WHITMORE
CLM - 0324243	2/20/2015		Legal services, January	8,968.00	645665	Price Postel & Parma
MIC - 0063906	2/20/2015		Computer support, December	870.00	602719	INFORMA CORP
MIC - 0063906	2/20/2015		Computer support, January	1,200.00	602719	INFORMA CORP
MIC - 0063909	2/20/2015		Employee medical exams	3,022.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0063909	2/20/2015		Employee medical exams	3,610.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
Total Professional & Special Service				39,205.64		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0012145	2/6/2015		ADP fees, 1/31/15	239.93	050379	ADP INC
EFC - 0012146	2/20/2015		ADP fees, 02/15/15	209.04	050379	ADP INC
EFC - 0012147	2/26/2015		ADP fees, 2014 W-2's	486.15	050379	ADP INC

# Expenditure Transactions

From 2/1/2015 to 2/28/2015

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 7510 -- Contractual Services						
CLM - 0324383	2/27/2015		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
Total ADP Payroll Fees				935.12		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0321758	2/6/2015		Multi-unit chargers/batteries for portable radios	600.05	565820	MOTOROLA SOLUTIONS, INC
Total Contractual Services				94.50		
Line Item Account 7650 -- Special Departmental Expense						
MIC - 0063401	2/5/2015		Helmets for new hires and promoted employees	1,009.38	015519	Allstar Fire Equipment Inc
MIC - 0063401	2/5/2015		Helmets for new hires and promoted employees	1,300.78	015519	Allstar Fire Equipment Inc
CLM - 0324143	2/20/2015		Wallets for retirees and new badges	643.25	262802	ENTENMANN ROVIN CO
CLM - 0324170	2/23/2015		K. Taylor Reimb: Background investigation fees	81.50	062566	KEVIN TAYLOR
CLM - 0324382	2/27/2015		Chair rentals for R. Jensen event	248.80	009449	CLASSIC PARTY RENTALS
DJE - 0067125	2/27/2015		B. Bennenwater reimb. for shift calendar purchase	-13.30		
Total Special Departmental Expense				3,270.41		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0321828	2/5/2015		G. Sinsler Reimb: CSDA Leadership Conference	478.59	002173	GENE B SINSEER
Total Transportation and Travel				478.59		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
MIC - 0063399	2/5/2015		Diesel Fuel, 1/5/15	516.05	636799	DEWITT PINTO PETROLEUM
MIC - 0063399	2/5/2015		Diesel Fuel, 1/22/15	917.84	636799	DEWITT PINTO PETROLEUM
Total Gasoline-Oil-Fuel				1,433.89		
Line Item Account 7732 -- Training						
CLM - 0321820	2/5/2015		Blue Card Command: J. Zeitsoff	346.50	051588	ACROSS THE STREET PRODUCTIONS
CLM - 0321826	2/5/2015		C. Hickman Reimb: FH World meals	100.25	373375	Stephen Hickman (Chip)
CLM - 0324175	2/23/2015		D. Andreas Reimb: HazMat Outreach Instructor	258.16	033702	David C Andreas

# Expenditure Transactions

From 2/1/2015 to 2/28/2015

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 - 0324179	2/23/2015		K. Powell Reimb: Firehouse World	864.53	266918	KEITH POWELL
CLM - 0324183	2/23/2015		S. Chapman Reimb: S-336 Tactical Decision	1,669.58	024241	SHAUN P DAVIS
MIC - 0063898	2/23/2015		S. Davis Reimb: S-336 Tactical Decision	148.12	005288	SCOTT CHAPMAN
MIC - 0063900	2/23/2015		B. Hauser Reimb: Firehouse World	277.50	010233	BENJAMIN HAUSER
MIC - 0063900	2/23/2015		B. Hauser Reimb: S-336 Tactical Decision	1,198.28	010233	BENJAMIN HAUSER
CLM - 0324193	2/27/2015		A. Gil Reimb: SBCC accounting classes	582.77	053498	ARACELI GIL
Total Training				5,445.69		
Line Item Account 7760 -- Utilities						
JE - 0114566	2/17/2015		Secured taxes for 3 MFPD properties	4,382.05		
MIC - 0063911	2/20/2015		Gas service, Sta. 1 - 02/16/15	72.70	767800	THE GAS COMPANY
MIC - 0063911	2/20/2015		Gas service, Sta. 2 - 02/06/15	98.75	767800	THE GAS COMPANY
CLM - 0324394	2/27/2015		Electricity service, Sta. 1 & 2	1,824.28	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0063939	2/27/2015		Water service, Sta. 1	245.49	556712	MONTECITO WATER DISTRICT
MIC - 0063939	2/27/2015		Water service, Sta. 2	115.99	556712	MONTECITO WATER DISTRICT
Total Utilities				6,739.26		
Total Montecito Fire Protection Dist				905,336.38		

# Expenditure Transactions

From 2/1/2015 to 2/28/2015

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 7460 -- Professional & Special Service						
CLM - 0321780	2/6/2015		Broker fee for sale of old Squad 91	2,500.00	038955	BRINDLEE MOUNTAIN FIRE APPARATUS LLC
			Total Professional & Special Service	2,500.00		
			Total Montecito Fire Cap Outlay Res	2,500.00		

# Financial Trend

As of: 2/28/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2013 Year-To-Date Actual	2/28/2014 Year-To-Date Actual	2/28/2015 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	6,828,470.98	7,286,709.71	7,721,764.82
3011 -- Property Tax-Unitary	55,226.38	48,318.28	0.00
3020 -- Property Tax-Current Unsecd	573,387.27	594,306.97	631,309.28
3040 -- Property Tax-Prior Secured	-48,861.72	-44,076.13	-102.20
3050 -- Property Tax-Prior Unsecured	8,182.71	8,334.53	0.00
3054 -- Supplemental Pty Tax-Current	87,110.32	132,102.44	16,261.83
3056 -- Supplemental Pty Tax-Prior	8,992.28	16,454.14	-2,580.20
<b>Taxes</b>	<b>7,512,508.22</b>	<b>8,042,149.94</b>	<b>8,366,653.53</b>
			<b>19</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	2,957.20	3,111.26	4,034.08
3381 -- Unrealized Gain/Loss Invstmnts	3,802.30	-6,346.91	-7,657.12
3409 -- Other Rental of Bldgs and Land	0.00	28,504.00	20,656.56
<b>Use of Money and Property</b>	<b>6,759.50</b>	<b>25,268.35</b>	<b>17,033.52</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	6,941.11	40,276.11	279,318.65
4220 -- Homeowners Property Tax Relief	43,208.44	43,165.06	42,183.11
<b>Intergovernmental Revenue-State</b>	<b>50,149.55</b>	<b>83,441.17</b>	<b>321,501.76</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	204,336.02	449,139.08	11,203.88
<b>Intergovernmental Revenue-Federal</b>	<b>204,336.02</b>	<b>449,139.08</b>	<b>11,203.88</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	0.00	0.00	90,078.00
<b>Charges for Services</b>	<b>0.00</b>	<b>0.00</b>	<b>90,078.00</b>
			<b>New account</b>
			<b>90,078.00</b>



# Financial Trend

As of: 2/28/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2013 Year-To-Date Actual	2/28/2014 Year-To-Date Actual	2/28/2015 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	85,541.69	112,045.94	29,235.70
Miscellaneous Revenue	85,541.69	112,045.94	29,235.70
Revenues	7,859,294.98	8,712,044.48	8,835,706.39
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	3,782,322.48	3,897,275.15	4,028,384.54
6300 -- Overtime	761,765.34	563,500.97	921,742.91
6400 -- Retirement Contribution	1,047,587.31	1,080,534.62	1,125,562.71
6475 -- Retiree Medical OPEB	0.00	0.00	536,712.00
6500 -- FICA Contribution	0.00	14,965.71	0.00
6550 -- FICA/Medicare	58,100.59	42,510.08	67,003.85
6600 -- Health Insurance Contrib	797,864.99	896,272.24	930,576.81
6700 -- Unemployment Ins Contribution	8,683.37	8,124.46	7,841.48
6900 -- Workers Compensation	365,739.36	469,339.83	442,251.83
Salaries and Employee Benefits	6,822,063.44	6,972,523.06	8,060,076.13
Services and Supplies			
7030 -- Clothing and Personal	2,268.52	10,328.22	3,461.25
7050 -- Communications	52,090.27	51,237.09	58,689.92
7060 -- Food	55.90	899.74	259.50
7070 -- Household Supplies	10,924.32	15,115.20	12,887.66
7090 -- Insurance	29,628.73	29,867.10	30,051.15
7120 -- Equipment Maintenance	53,878.26	76,818.34	24,046.90
7200 -- Structure & Ground Maintenance	11,649.99	14,965.05	25,298.93
7205 -- Fire Defense Zone (Account 7440)	0.00	0.00	13,157.38 New account
7322 -- Consulting & Mgmt Fees	0.00	1,710.24	1,292.41

# Financial Trend

As of: 2/28/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2013 Year-To-Date Actual	2/28/2014 Year-To-Date Actual	2/28/2015 Year-To-Date Actual	
7324 -- Audit and Accounting Fees	15,000.00	12,603.75	18,251.00	
7348 -- Instruments & Equip. < \$5000	0.00	0.00	5,989.57	New account
7363 -- Equipment Maintenance	0.00	0.00	19,785.48	New account
7400 -- Medical, Dental and Lab	6,242.52	6,224.39	12,798.27	
7430 -- Memberships	1,989.00	1,952.00	8,728.00	
7440 -- Miscellaneous Expense (Account 7205)	13,326.92	7,015.00	0.00	Closed account
7450 -- Office Expense	15,147.27	15,448.55	18,930.93	
7460 -- Professional & Special Service	200,441.83	119,624.34	186,731.44	
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00	
7507 -- ADP Payroll Fees	3,396.04	3,838.43	4,261.19	
7510 -- Contractual Services	0.00	0.00	30,484.27	New account
7530 -- Publications & Legal Notices	85.28	1,005.04	1,272.96	
7580 -- Rents/Leases-Structure	1,155.00	2,828.60	2,794.55	
7630 -- Small Tools & Instruments	10,323.28	28,852.78	3,443.85	
7650 -- Special Departmental Expense	20,571.88	13,424.01	56,404.25	21
7653 -- Training Fees & Supplies	967.09	300.00	0.00	
7671 -- Special Projects	2,671.02	3,693.11	7,114.16	
7730 -- Transportation and Travel	5,113.66	8,364.21	8,068.39	
7731 -- Gasoline-Oil-Fuel	33,079.75	35,692.89	27,668.87	
7732 -- Training	10,392.52	13,386.98	30,281.87	
7760 -- Utilities	25,961.90	35,141.32	32,797.77	
Services and Supplies	526,360.95	510,336.38	644,951.92	
Capital Assets				
8300 -- Equipment	412,423.26	32,425.12	58,276.46	
Capital Assets	412,423.26	32,425.12	58,276.46	
Expenditures	7,760,847.65	7,515,284.56	8,763,304.51	



# Financial Trend

As of: 2/28/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2013 Year-To-Date Actual	2/28/2014 Year-To-Date Actual	2/28/2015 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)	716,856.00	741,159.80	769,113.00
Other Financing Uses	716,856.00	741,159.80	769,113.00
Other Financing Sources & Uses	-716,856.00	-741,159.80	-769,113.00
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	4,256.29	0.00	0.00
Increase to Restricted	4,256.29	0.00	0.00
Changes to Fund Balances	-15,734.30	-4,386.00	-3,258.00
Montecito Fire Protection Dist	-634,142.97	451,214.12	-699,969.12
Net Financial Impact	-634,142.97	451,214.12	-699,969.12

# Expenditure Trend

As of: 2/28/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual	10/31/2014 Month-To-Date Actual	11/30/2014 Month-To-Date Actual	12/31/2014 Month-To-Date Actual	1/31/2015 Month-To-Date Actual	2/28/2015 Month-To-Date Actual
<b>Expenditures</b>								
<b>Salaries and Employee Benefits</b>								
6100 -- Regular Salaries	238,912.52	523,829.26	523,452.31	520,698.51	523,475.93	519,307.79	698,790.20	479,918.02
6300 -- Overtime	20,950.64	175,655.83	184,876.62	202,513.32	68,972.44	85,953.66	112,351.56	70,468.84
6400 -- Retirement Contribution	75,462.46	150,017.66	149,975.91	148,897.06	149,477.38	147,024.77	167,949.76	136,757.71
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	0.00	0.00	536,712.00	0.00	0.00
6550 -- FICA/Medicare	3,727.41	9,508.25	9,535.78	9,986.68	7,992.24	8,144.82	10,574.64	7,534.03
6600 -- Health Insurance Contrib	187,213.94	106,013.75	103,223.22	103,196.10	102,024.73	109,544.35	103,452.16	115,908.56
6700 -- Unemployment Ins Contribution	0.00	27.98	63.63	69.33	75.78	78.66	7,155.58	370.52
6900 -- Workers Compensation	94,078.74	114,872.34	59,065.17	64,472.39	0.00	49,934.13	59,829.06	0.00
Total Salaries and Employee Benefits	620,345.71	1,079,925.07	1,030,192.64	1,049,833.39	852,018.50	1,456,700.18	1,160,102.96	810,957.68
<b>Services and Supplies</b>								
7030 -- Clothing and Personal	0.00	0.00	804.46	1,451.76	12.55	165.27	108.96	918.25
7050 -- Communications	6,059.15	10,262.34	6,491.73	6,197.10	6,634.25	9,214.44	7,128.95	6,701.96
7060 -- Food	0.00	0.00	147.20	9.50	0.00	0.00	17.98	84.82
7070 -- Household Supplies	746.60	1,670.72	2,072.28	2,247.69	1,483.20	1,740.35	1,935.85	990.97
7090 -- Insurance	29,302.00	0.00	0.00	749.15	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	2,255.44	2,213.10	947.72	973.97	1,900.51	8,251.94	2,112.23	5,391.99
7200 -- Structure & Ground Maintenance	500.00	761.00	2,750.09	1,460.62	678.00	6,729.74	9,994.22	2,425.26
7205 -- Fire Defense Zone	0.00	0.00	2,750.00	6,700.00	3,707.38	0.00	0.00	0.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	498.64	0.00	0.00	793.77	0.00	0.00
7324 -- Audit and Accounting Fees	3,648.00	0.00	0.00	0.00	3,648.00	0.00	7,307.00	3,648.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	0.00	0.00	0.00	2,564.77	3,424.80
7363 -- Equipment Maintenance	0.00	1,040.93	2,754.84	3,810.37	3,311.71	2,725.79	3,987.83	2,154.01
7400 -- Medical, Dental and Lab	0.00	1,776.96	1,241.42	1,220.10	807.04	4,494.97	59.54	3,198.24
7430 -- Memberships	940.00	350.00	0.00	257.00	0.00	190.00	300.00	6,691.00

# Expenditure Trend

As of: 2/28/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual	10/31/2014 Month-To-Date Actual	11/30/2014 Month-To-Date Actual	12/31/2014 Month-To-Date Actual	1/31/2015 Month-To-Date Actual	2/28/2015 Month-To-Date Actual
7450 -- Office Expense	698.98	3,569.82	1,757.23	938.07	224.86	1,952.11	9,243.61	546.25
7460 -- Professional & Special Service	3,339.00	16,803.47	38,060.37	19,958.38	1,785.00	51,874.08	15,705.50	39,205.64
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	0.00	1,231.55	256.79	670.21	482.91	487.73	196.88	935.12
7510 -- Contractual Services	23,377.77	1,121.25	1,875.00	0.00	1,953.00	373.75	1,689.00	94.50
7530 -- Publications & Legal Notices	54.60	1,053.00	0.00	0.00	0.00	0.00	165.36	0.00
7580 -- Rents/Leases-Structure	825.00	0.00	0.00	825.00	0.00	0.00	1,144.55	0.00
7630 -- Small Tools & Instruments	0.00	184.63	1,178.89	914.27	0.00	-495.08	1,061.09	600.05
7650 -- Special Departmental Expense	121.05	1.60	30,613.29	12,594.73	3,417.70	5,154.01	1,231.46	3,270.41
7671 -- Special Projects	486.00	987.28	2,103.79	2,204.23	1,295.13	37.73	0.00	0.00
7730 -- Transportation and Travel	0.00	343.05	164.94	3,992.45	634.02	511.25	1,944.09	478.59
7731 -- Gasoline-Oil-Fuel	0.00	3,504.92	5,112.16	8,027.85	3,717.01	946.13	4,926.91	1,433.89
7732 -- Training	1,210.50	140.00	451.65	5,880.99	0.00	10,757.04	6,396.00	5,445.69
7760 -- Utilities	2,912.16	2,851.87	4,023.26	3,196.72	6,870.13	3,559.37	2,645.00	6,739.26
<b>Total Services and Supplies</b>	<b>76,476.25</b>	<b>49,867.49</b>	<b>106,055.75</b>	<b>84,280.16</b>	<b>42,562.40</b>	<b>109,464.39</b>	<b>81,866.78</b>	<b>94,378.70</b>
<b>Capital Assets</b>								
8300 -- Equipment	17,861.44	0.00	0.00	0.00	3,507.58	5,877.72	31,029.72	0.00
8700 -- Work in Progress	0.00	0.00	531.00	-531.00	0.00	0.00	0.00	0.00
<b>Total Capital Assets</b>	<b>17,861.44</b>	<b>0.00</b>	<b>531.00</b>	<b>-531.00</b>	<b>3,507.58</b>	<b>5,877.72</b>	<b>31,029.72</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>714,683.40</b>	<b>1,129,792.56</b>	<b>1,136,779.39</b>	<b>1,133,582.55</b>	<b>898,088.48</b>	<b>1,572,042.29</b>	<b>1,272,999.46</b>	<b>905,336.38</b>
<b>Other Financing Sources &amp; Uses</b>								
<b>Other Financing Uses</b>								
7901 -- Oper Trf (Out)	379,313.00	0.00	0.00	0.00	0.00	389,800.00	0.00	0.00
<b>Total Other Financing Uses</b>	<b>379,313.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>389,800.00</b>	<b>0.00</b>	<b>0.00</b>

# Expenditure Trend

As of: 2/28/2015  
Accounting Period: CLOSED

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2014 Month-To-Date Actual	8/31/2014 Month-To-Date Actual	9/30/2014 Month-To-Date Actual	10/31/2014 Month-To-Date Actual	11/30/2014 Month-To-Date Actual	12/31/2014 Month-To-Date Actual	1/31/2015 Month-To-Date Actual	2/28/2015 Month-To-Date Actual
Total Other Financing Sources & Uses	379,313.00	0.00	0.00	0.00	0.00	389,800.00	0.00	0.00
<b>Changes to Fund Balances</b>								
<b>Changes to Nonspendable</b>								
9605 -- Prepaids/Deposits	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	3,258.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,093,996.40	1,133,050.56	1,136,779.39	1,133,582.55	898,088.48	1,961,842.29	1,272,999.46	905,336.38
Total Report	1,093,996.40	1,133,050.56	1,136,779.39	1,133,582.55	898,088.48	1,961,842.29	1,272,999.46	905,336.38

**MONTECITO FIRE PROTECTION DISTRICT**  
**CASH RECONCILIATION - ALL FUNDS**  
**February 28, 2015**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 2/1/15	4,980,769.66	164.32	2,121,633.54	6,376,925.51	13,479,493.03
<b>Income:</b>					
Tax Revenue	-	-	-	-	-
Westmont Annex Property Tax	4,260.63	-	-	-	4,260.63
CalOES - Bald Fire, 08/02-08/06/14	33,595.73	-	-	-	33,595.73
CalOES - Tecolote Fire, 08/18/14	9,548.73	-	-	-	9,548.73
CalOES - Silverado Fire, 09/13-9/15/14	18,443.29	-	-	-	18,443.29
CalOES - Boles Fire, 09/16-09/21/14	35,018.46	-	-	-	35,018.46
	<u>100,866.84</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,866.84</u>
<b>Expenses:</b>					
Claims Processed	(101,673.40)	-	(2,500.00)	-	(104,173.40)
Payroll	(804,065.58)	-	-	-	(804,065.58)
Other:					
Reimbursed expenses*	95.28	-	-	-	95.28
	<u>(905,643.70)</u>	<u>-</u>	<u>(2,500.00)</u>	<u>-</u>	<u>(908,143.70)</u>
Cash Balance at 2/28/15	<u>4,175,992.80</u>	<u>164.32</u>	<u>2,119,133.54</u>	<u>6,376,925.51</u>	<u>12,672,216.17</u>
Cash in Treasury per Balance Sheet	<u>4,560,034.84</u>	<u>164.32</u>	<u>2,119,133.54</u>	<u>6,376,925.51</u>	<u>13,056,258.21</u>
<b>Difference</b>	384,042.04	-	-	-	384,042.04
<b>Reconciliation:</b>					
Outstanding payroll claims					
Delta Dental	13,847.87	-	-	-	13,847.87
Vision Service Plan	2,805.40	-	-	-	2,805.40
CalPERS retirement contributions	83,816.43	-	-	-	83,816.43
Mass Mutual contributions	19,292.55	-	-	-	19,292.55
Payroll Taxes & Direct Deposit	252,746.42	-	-	-	252,746.42
Electronic Fund Transfer (EFT) Payable					
Montecito Firefighter's Assoc.	6,748.00	-	-	-	6,748.00
Southern CA Edison	1,824.28	-	-	-	1,824.28
Boundtree Medical	1,282.84	-	-	-	1,282.84
A. Gil Reimbursement	582.77	-	-	-	582.77
Montecito Water District	361.48	-	-	-	361.48
Burton's Fire	276.64	-	-	-	276.64
Hydrex Pest Control	178.00	-	-	-	178.00
Satcom Global	149.80	-	-	-	149.80
Nestle Pure Life Direct	129.56	-	-	-	129.56
	<u>384,042.04</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>384,042.04</u>

\* Summary of reimbursed expenses:

S. Bumanglag reimbursement for health premium, employee portion, \$25.52

B. Bennewate reimbursement for shift calendar purchase, \$13.30

B. Bennewate reimbursement for personal gear pack, \$56.46

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

Payee	Description	Amount
<b><u>Fund 3650 - General</u></b>		
Across The Street Productions	Blue Card Command: J. Zeitsoff	346.50
ADP Inc	ADP fees, 2 periods and W-2's	935.12
Advanced Electronics	Command 13 base station radio (budgeted)	3,771.35
Aflac	Employee paid insurance, January	1,549.22
Airgas West	Oxygen refills	13.56
Allstar Fire Equipment Inc	PPE: Belts for new hires	281.50
Allstar Fire Equipment Inc	PPE: Hot shields and gloves for new hires	306.10
Allstar Fire Equipment Inc	Helmets for new hires and promoted employees	2,310.16
Anchor Air Systems	Exhaust fan replacement, Sta. 2	1,908.00
Andreas, Dave	D. Andreas Reimb: HazMat Outreach Instructor	258.16
Angel L Iscovich	Medical director services, January-June 2015	3,000.00
A-Ok Mower Shop Inc	Sharpened chains	239.02
Arrow International	Medical supplies	1,197.02
B&T Service Station Contractors	Service call to repair diesel pump	226.50
Bound Tree Medical	Medical supplies	1,987.66
Burtions Fire Inc	Hydrant tool holders for E91	116.48
Burtions Fire Inc	Door closers for E93	160.16
California Special Districts Assoc	CA Special Districts Assoc: Montecito Fire, 2015	5,691.00
Callback Staffing Solutions LLC	Online scheduling program, monthly fee	94.50
Carquest Auto Parts	Wiper blades and other parts	111.67
Chapman, Scott	Emergency supplies: water and Gatorade	84.82
Chapman, Scott	S. Chapman Reimb: S-336 Tactical Decision	148.12
Chaz Sportswear	Rain jacket embroidery for Gray/Rubio	35.10
Classic Party Rentals	Chair rentals for R. Jensen event	248.80
Compuvision	Service call to install IP phones	187.50
Conexis Benefits Administrator	FSA plan reimbursements	5,581.22
Conexis Benefits Administrator	FSA administrative fee, January	94.50
Cummins Cal Pacific	Generator repair: radiator replaced	4,317.07
Cummins Cal Pacific	OES repair part (reimbursable)	827.21
Davis, Shaun	S. Davis Reimb: Firehouse World	1,669.58
Dewitt Pinto Petroleum	Diesel Fuel, 2 trips	1,433.89
Entenmann Rovin Co	Wallets for retirees and new badges	643.25
Gil, Araceli	A. Gil Reimb: SBCC accounting classes	582.77
Hauser, Ben	B. Hauser Reimb: Firehouse World	277.50
Hauser, Ben	B. Hauser Reimb: S-336 Tactical Decision	1,198.28
Hickman, Stephen	C. Hickman Reimb: FH World meals	100.25
Hydrex Pest Control	Quarterly pest control maintenance	178.00
Informa Corp	Computer support, December	870.00
Informa Corp	Computer support, January	1,200.00
Information Station Specialists	AM radio replacement (budgeted)	3,424.80
Interstate Batteries of Sierra Madre	Tires (2) for Utility 91	449.17
JDL Mapping	Mapping services, December	1,125.00



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

Payee	Description	Amount
L N Curtis & Sons	Turnout boots	394.62
Liebert Cassidy Whitmore	Labor attorney fees, December	367.00
Marborg Industries	Refuse disposal	495.19
Mission Uniform Service Inc	Shop towels	366.22
Montecito Association	Montecito Association membership dues	500.00
Montecito Water District	Water service	361.48
Motorola Solutions, Inc	Multi-unit chargers/batteries for portable radios	600.05
Nestle Pure Life Direct	Bottled water	129.56
Norm Katz Psy D	Pre-employment screenings (5)	2,000.00
Pauletto Electric	Service call for circuit power outage	156.00
Pauletto Electric	Replace timer switch in dorm bathrooms, Sta. 1	183.26
PERS Public Agency Coalition	PERS PAC Membership: 06/13-05/15 (2 years)	500.00
Powell, Keith	K. Powell Reimb: Firehouse World	864.53
Price Postel & Parma	Legal services, December	5,479.64
Price Postel & Parma	Legal services, January	8,968.00
Public Retirement Journal	Public Retirement Journal subscription 10/14-09/15	195.00
Safety Kleen Corp	Quarterly solvent tank maintenance	274.86
Sansum Clinic	Employee medical exams	16,196.00
Santa Barbara Trophy	Key chains for spare keys and name tags	207.09
Satcom Global Inc	Satellite phone charges, 2 months	299.60
SB County Auditor-Controller	Additional User Tax	32.29
SB County Auditor-Controller	FIN quarterly billing	3,648.00
SB County Treasurer/Tax Collector	Secured taxes for 3 MFPD properties	4,382.05
Sinser, Gene	G. Sinser Reimb: CSDA Leadership Conference	478.59
Smardan Hatcher Company	Plumbing repair for Patrol 91	130.18
Smittys Towing	Old Squad 91 loading	125.00
South Coast Emer. Vehicle Service	Vehicle parts	100.69
Southern California Edison	Electricity service, Sta. 1 & 2	1,824.28
Sprint	E92 Sim card for MDC, January	37.99
Staples Credit Plan	Office supplies	285.95
Taylor, Kevin	K. Taylor Reimb: Background investigation fees	81.50
The Gas Company	Gas service	171.45
The UPS Store	Shipping charges	65.30
Turnout Maintenance Co Llc	Turnouts repairs	186.00
Verizon California	Telephone service	1,284.76
Verizon Wireless	Wireless service, December	1,120.76
	Fund 3650 Total	<u>101,673.40</u>
 <b>Fund 3652 - Capital Outlay</b>		
Brindlee Mountain Fire Apparatus	Broker fee for sale of old Squad 91	2,500.00
	Fund 3652 Total	<u>2,500.00</u>

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

Regular Salaries	\$	455,584.50
Part-Time Salaries		4,390.28
Directors Fees		825.00
Auxiliary		569.50
FLSA Safety		5,391.40
FLSA Dispatch		2,832.12
Overtime		45,260.16
Fire Assignment Overtime		-
Chief Officers - Extra Duty		5,652.00
Dispatch Cadre Earnings		1,984.20
Mass Mutual 457 Contribution		7,800.00
4850 Labor Code Payroll		<u>17,233.55</u>
Gross Wages	\$	547,522.71
District Contributions to Insurance		112,214.33
District Contributions to Medicare/FICA		7,283.16
District Contributions to SUI		358.68
CalPERS Employee Contribution, District paid		45,782.92
CalPERS Employer Contribution, Employee paid		(23,033.20)
CalPERS, District Contribution		118,507.56
Health and Dependent Care FSA Contributions		(3,021.32)
Due to AFLAC		<u>(1,549.26)</u>
Total Benefits		<u>256,542.87</u>
<b>Grand Total</b>	<b>\$</b>	<b><u>804,065.58</u></b>

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Sick Relief	Fire Asgmt	Emer. Callback	Training/ Class Cover	Paramedic Cont. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Description
Lauritson, R.	01/25/15		23.0	2,743.44								2,743.44				
Gil, A.	01/27/15	4.5	-	-											-	Payroll preparation
Blake, G.	01/29/15	18.0	6.0	368.91								368.91				
Villarreal, J.	01/29/15		24.0	1,861.20	1,861.20											
Holthe, D.	01/30/15		24.0	1,820.52								1,820.52				
Bass, L.	01/31/15		9.0	577.80				577.80								
Gil, A.	02/01/15	4.0	-	-											-	New hire packets
Bass, L.	02/02/15		2.5	160.50											160.50	Late call
Blake, G.	02/02/15		2.5	153.71											153.71	Late call
Fuentes, E.	02/02/15		10.5	740.88				740.88								USAR MOBEX Backfill
Galbraith, R.	02/02/15		10.5	618.50				618.50								USAR MOBEX Backfill
Holthe, D.	02/02/15		10.5	796.48				796.48								USAR MOBEX Backfill
McCracken, R.	02/02/15		11.0	693.66				693.66								USAR MOBEX Backfill
Villarreal, J.	02/02/15		2.5	193.88											193.88	Late call
Mann, K.	02/03/15		24.0	1,693.44	1,693.44											
Bass, L.	02/04/15		2.5	160.50				160.50								HazMat and FRO meeting
Fuggles, K.	02/04/15		9.5	649.37											649.37	Jury duty
Hickman, K.	02/05/15		3.0	190.89				190.89								
Holthe, D.	02/06/15		9.5	720.62				720.62								
Hauser, B.	02/07/15		24.0	1,368.36								1,368.36				
Hickman, K.	02/07/15		24.0	1,527.12								1,527.12				
Puguy, P.	02/10/15		1.0	53.93										53.93		
<b>Payroll 2/17/15</b>				<b>17,093.71</b>												
Andreas, D.	01/24/15		10.0	793.80				793.80								
Andreas, D.	01/28/15	8.0	0.5	39.69				39.69								
Andreas, D.	01/29/15	8.0	0.5	39.69				39.69								
Widling, A.	02/01/15		8.0	942.00									942.00			Orientation training
Chapman, S.	02/02/15		10.5	687.96				687.96								USAR MOBEX Backfill
St. Oegger, D.	02/02/15		10.5	690.80				690.80								USAR MOBEX Backfill
Widling, A.	02/02/15		8.0	942.00									942.00			Orientation training
Andreas, D.	02/04/15		3.0	238.14				238.14								
Davis, S.	02/05/15		4.0	235.62				235.62								
Gil, A.	02/07/15	7.0	-	-											-	FIN reports prep
Gil, A.	02/09/15		2.5	197.36											197.36	FIN reports prep
Bennetwate, B.	02/10/15		2.0	96.39											96.39	
Holthe, D.	02/10/15		18.5	1,403.32	1,403.32											
Klemowicz, E.	02/11/15	4.0	20.0	1,145.40												
Villarreal, J.	02/11/15		24.0	1,861.20	1,861.20											

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Sick Relief	Fire Asgmt	Emer. Callback	Training/ Class Cover	Paramedic Cont. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Description	
Bennewate, B.	02/12/15		24.0	1,156.68								1,156.68					
Widling, A.	02/13/15		24.0	1,884.00									1,884.00				
Zeitsoff, J.	02/14/15		24.0	1,366.92								1,366.92					
Poulos, T.	02/16/15		22.5	1,416.49								1,416.49					
Zeitsoff, J.	02/16/15		1.5	85.43								85.43					
Jenkins, J.	02/17/15		2.0	205.29										205.29			
Klenowicz, E.	02/17/15	4.0	20.0	1,145.40								1,145.40					
Powell, K.	02/17/15		24.0	1,374.48								1,374.48					
Purguy, P.	02/17/15		14.0	754.95										754.95			
Villarreal, J.	02/17/15		24.0	1,861.20								1,861.20					
Poulos, T.	02/19/15		24.0	1,510.92								1,510.92					
Briner, A.	02/20/15		24.0	1,675.08								1,675.08					
Holthe, D.	02/21/15		24.0	1,949.04						1,949.04							
Lauritson, R.	02/21/15		24.0	2,862.72								2,862.72					
Edwards, T.	02/22/15		24.0	1,884.00									1,884.00				
Hauser, B.	02/22/15		24.0	1,368.36								1,368.36					
Chapman, S.	02/23/15	8.0	16.0	1,048.32								1,048.32					
Jenkins, J.	02/24/15		4.0	410.58										410.58			
Muller, L.	02/24/15		12.0	545.22										545.22			
<b>Payroll 3/2/15</b>				<b>33,818.45</b>													
<b>Grand Total</b>				<b>50,912.16</b>	<b>10,191.28</b>	<b>-</b>	<b>-</b>	<b>7,225.03</b>	<b>-</b>	<b>1,949.04</b>	<b>-</b>	<b>22,570.02</b>	<b>5,652.00</b>	<b>1,969.97</b>	<b>1,354.82</b>		
<b>% of Total</b>				<b>100.00%</b>	<b>20.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>14.2%</b>	<b>0.0%</b>	<b>3.8%</b>	<b>0.0%</b>	<b>44.3%</b>	<b>11.1%</b>	<b>3.9%</b>	<b>2.7%</b>		

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

**Fiscal Year 2013-14**

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

<b>YTD Feb. 2014</b>	<b>Sick Relief</b>	<b>Emer CB</b>	<b>Class Cover</b>	<b>Paramedic</b>	<b>Flex Day</b>	<b>Ext Staff</b>	<b>Sh Vacancy</b>	<b>BC Coverage</b>	<b>Disp Cover</b>	<b>Other</b>	<b>Subtotal</b>	<b>Fire Asgmt</b>	<b>Total OT</b>		
	90,047.84	15,114.79	9,168.76	2,113.24	31,257.75	40,402.24	127,930.37	50,559.42	30,743.13	24,707.82	422,045.35	185,761.14	607,806.49		

**Fiscal Year 2014-15**

Month Paid	Sick Relief	Emergency Callback	Training/ Class Cover	Paramedic Cont. Ed	Flex Day	Extra Staffing	Shift Vacancy	BC Coverage	Dispatch Coverage	Other	Subtotal	Fire Assignments	Total OT	Monthly % of Budget	Cum. % of Budget
JULY	340.88	2,887.45	-	709.26	2,529.00	-	26,949.83	18,840.00	3,199.50	2,773.13	58,229.05	-	58,229.05	6.9%	6.9%
AUGUST	3,195.00	29,957.92	420.10	-	-	-	42,588.18	4,710.00	6,543.30	2,378.76	89,793.26	187,986.81	277,780.07	32.7%	39.5%
SEPTEMBER	9,167.77	265.49	4,534.23	-	1,578.96	24,140.76	27,240.84	7,536.00	2,254.08	956.81	77,674.94	106,053.76	183,728.69	21.6%	61.1%
OCTOBER	9,536.22	292.20	1,316.28	184.46	1,923.25	8,348.79	28,064.87	3,768.00	8,561.00	4,546.38	66,541.45	43,661.73	110,203.18	13.0%	74.1%
NOVEMBER	6,873.48	481.50	2,874.38	381.79	2,385.90	4,026.60	26,656.32	7,536.00	2,777.40	11,513.21	65,506.57	-	65,506.57	7.7%	81.8%
DECEMBER	4,333.41	-	13,067.39	286.34	2,252.12	5,643.78	52,808.90	12,246.00	13,956.94	14,196.77	118,791.63	-	118,791.63	14.0%	95.8%
JANUARY	20,304.55	-	2,491.96	-	-	29.45	47,647.78	16,956.00	5,729.48	4,832.80	97,992.02	-	97,992.02	11.5%	107.3%
FEBRUARY	10,191.28	-	7,225.03	-	1,949.04	-	22,570.02	5,652.00	1,969.97	1,354.82	50,912.16	-	50,912.16	6.0%	113.3%
<b>TOTAL</b>	<b>63,942.59</b>	<b>33,884.56</b>	<b>31,929.36</b>	<b>1,561.85</b>	<b>12,618.27</b>	<b>42,189.38</b>	<b>274,526.73</b>	<b>77,244.00</b>	<b>44,991.67</b>	<b>42,552.67</b>	<b>625,441.06</b>	<b>337,702.30</b>	<b>963,143.36</b>	<b>113.3%</b>	
	<b>6.6%</b>	<b>3.5%</b>	<b>3.3%</b>	<b>0.2%</b>	<b>1.3%</b>	<b>4.4%</b>	<b>28.5%</b>	<b>8.0%</b>	<b>4.7%</b>	<b>4.4%</b>	<b>64.9%</b>	<b>35.1%</b>	<b>100.0%</b>		

**Budget \$850,000**

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

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received
El Portal, CA-YNP-0083	2014-09	07/27-08/14/14	10/23/14	USFS	\$ 14,789.54		
Little Deer (July), CA-KNF-005564		08/01-08/24/14	10/30/14	Cal-OES	88,267.48	01/20/15	88,267.76
Bald Fire, CA-LNF-003479		08/02-08/06/14	10/24/14	Cal-OES	33,595.72	02/09/15	33,595.73
Eiler Fire, CA-SHU-006933		08/06-08/16/14	10/24/14	Cal-OES	96,835.29	01/02/15	96,835.29
Cover BTU-August, CA-BTU-010882		08/09-08/15/14	03/09/15	Cal-OES	75,855.10		
Junction, CA-MMU-014633		08/18-08/21/14	10/30/14	Cal-OES	23,118.98	01/12/15	23,118.98
Tecolote, CA-ANF-004034		08/18/14	11/21/14	Cal-OES	9,548.73	02/09/15	9,548.73
Tecolote, CA-ANF-004034	2014-10	08/18/14	10/23/14	USFS	1,622.00		
Way, CA-CND-003148	2014-11	08/19-08/25/14	10/23/14	USFS	11,203.88	01/21/15	11,203.88
Silverado Fire, CA-CNF-002873		09/13-09/15/14	11/21/14	Cal-OES	18,443.29	02/09/15	18,443.29
King Fire, CA-ENF-023461	2014-12	09/18-10/02/14	10/23/14	USFS	29,750.38		
Boles Fire, CA-SKU-007064 (Revised)		09/16-09/21/14	11/12/14	Cal-OES	35,018.46	02/05/15	35,018.46
King Fire, CA-ENF-023461 (OES & 391)		09/20-09/26/14	12/04/14	Cal-OES	184,372.37		
					<b>\$ 622,421.24</b>		<b>\$ 316,032.12</b>

**PRICE, POSTEL & PARMA LLP**

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

(805) 962-0011

TAX ID # 95-1782877

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

January 14, 2015  
 File #: 12611  
 Invoice #: 118802  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

RE: GENERAL MATTERS Our File Number: 12611-00000	1,947.00
RE: ATTORNEY OPINIONS Our File Number: 12611-00024	531.00
RE: BOARD MTGS Our File Number: 12611-00061	2,419.00
RE: MELLO ROOS - UPPER HYDE ROAD Our File Number: 12611-00077	582.64
<b>Current Total Charges</b>	<b>5,479.64</b>

\* \* \* \* \*

**SUMMARY OF CURRENT CHARGES**

Current Fees	5,424.00	
Current Disbursements	55.64	
Total Current Fees & Costs	5,479.64	
<b>Total Current Due</b>		<b>\$5,479.64</b>

**SUMMARY OF PAST DUE BALANCES**

<b>Total Past Due</b>		<b>\$0.00</b>
-----------------------	--	---------------

**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

February 10, 2015  
 File #: 12611  
 Invoice #: 119362  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

RE: GENERAL MATTERS Our File Number: 12611-00000	4,484.00
RE: CONTRACTS Our File Number: 12611-00014	383.50
RE: BOARD MTGS Our File Number: 12611-00061	2,301.00
RE: COYOTE ROAD Our File Number: 12611-00081	1,357.00
RE: RELM RADIOS Our File Number: 12611-00084	442.50
<hr/> <b>Current Total Charges</b>	<hr/> 8,968.00

\* \* \* \* \*

**SUMMARY OF CURRENT CHARGES**

Current Fees	8,968.00	
Total Current Fees & Costs	<u>8,968.00</u>	
<b>Total Current Due</b>		<b>\$8,968.00</b>

**SUMMARY OF PAST DUE BALANCES**

<b>Total Past Due</b>		<b>\$0.00</b>
-----------------------	--	---------------



# Agenda Item #3



**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program****Monthly Account Report for the Period**  
**1/1/2015 to 1/31/2015**Stephen Hickman  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 1/1/2015	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 1/31/2015
Employer Contribution	\$4,230,106.93	\$536,712.00	-\$14,854.01	\$2,821.17	\$0.00	\$0.00	\$4,749,143.75
<b>Totals</b>	<b>\$4,230,106.93</b>	<b>\$536,712.00</b>	<b>-\$14,854.01</b>	<b>\$2,821.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,749,143.75</b>

**Investment Selection**

Balanced HighMark PLUS

**Investment Objective**

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

**Investment Return**

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
-0.33%	0.21%	5.39%	8.57%	7.92%	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.

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

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>	<b>3-M %</b>
July	4,217,056.36	-	(47,142.33)	878.55	4,169,035.48		
August	4,169,035.48	-	85,305.63	2,314.45	4,252,026.66	2.05%	
September	4,252,026.66	-	(84,197.13)	1,703.23	4,166,126.30	-1.98%	
October	4,166,126.30	-	45,108.57	867.94	4,210,366.93	1.08%	1.11%
November	4,210,366.93	-	58,445.65	1,867.07	4,266,945.51	1.39%	0.46%
December	4,266,945.51	-	(35,807.12)	1,031.46	4,230,106.93	-0.84%	1.63%
January	4,230,106.93	536,712.00	(14,854.01)	2,821.17	4,749,143.75	-0.35%	0.18%
<b>Total</b>		<b>536,712.00</b>	<b>6,859.26</b>	<b>11,483.87</b>			
<b>Average</b>			<b>979.89</b>	<b>1,640.55</b>	<b>4,291,964.51</b>		

**Summary of OPEB Accrued Liability**

OPEB Accrued Liabilities as of 6/30/13	\$ 10,082,480
Total Assets as of 1/31/15	<u>4,749,144</u>

Estimated Accrued Liability as of 12/31/14 **\$ 5,333,336**

Estimated Funded percentage as of 12/31/14 47.10%

**Scheduled Future Contributions**

FY 2014-15	1,073,424
FY 2015-16	<u>3,293,913</u>
	4,367,337

Estimated Accrued Liability as of 6/30/16 **\$ 965,999**  
(excludes future earnings and expenses)

Estimated Funded percentage as of 6/30/16 90.42%

**MONTECITO FIRE PROTECTION DISTRICT  
PARS OPEB Trust Program  
Fee Schedule**

**PARS fee schedule**

\$0 to \$10,000,000	0.25%
\$10,000,001 to \$15,000,000	0.20%
\$15,000,001 to \$50,000,000	0.15%
\$50,000,001 and above	0.10%

PARS fees are charged January-November. December fees are included in the January statement.

**Trustee (Highmark) fee schedule**

0.35% on the first \$ 5,000,000
0.25% on the next \$ 5,000,000
0.20% on the next \$ 5,000,000
0.15% on the next \$35,000,000
0.10% on all over \$50,000,000



# Agenda Item #4





## Capitol PFG Recommendations

Based on the analysis and findings summarized in this report, Capitol PFG has established the following recommendations for the District:

### Revenues, Expenditures and Cash Flow

**Impact Fees:** Review the District's current policy related to the collection of development impact fees and determine whether it is in-line with the current desires of the community to not impose such fees. These specifically are fees charged on new construction projects to mitigate their capital impacts on a fire district. Such fees are justified and charged through a "nexus study" under Government Code 66000 et. seq. and are imposed on all new construction projects or expansion projects in excess of 500 square feet.

**Community Facilities District:** If impact fees are not desirable but the District wishes to create a mechanism for new development to mitigate its impacts, the formation of a CFD could be considered.

**Interfund Borrowing:** Continue to use available reserves to fund General Fund cash shortfalls instead of borrowing from other entities.

**Action:** The District borrows from Fund 3653. Staff monitors cash levels.

### Budgeting

**Budget Calendar:** Clearly communicate the Budget development process through the formal creation of a budget calendar that informs all stakeholders of the plan and expectations regarding Budget development.

**Action:** The Board approved a budget calendar on August 25, 2014 and it was reviewed again at the Finance Committee meeting on January 13, 2015.

**Budget Policy:** Develop clear policy guidelines that reflect the desires of the community to be incorporated into the Budget. District staff can then provide budgetary detail to respond to the policy level direction that is further reviewed and refined by the District's Finance Committee and Board. Once the Budget is adopted, it is staff's responsibility to implement the Budget directives. Accountability is achieved through interim and annual financial reports and statements. If policy changes mid-year, amendments to the Budget may be necessary. Budget variances should be analyzed and explained to ensure that the actual expenditures are in line with the Budget and ultimately policy direction.

**Action:** The Board established budget policies regarding OPEB funding, establishing reserves, and assuming a revenue tax growth on the preliminary budget. The Board approved the policies for the upcoming budget on February 23, 2015.

**Long-Term Budget:** Consider the creation of a Long-Term Budget to enhance financial management practices. This Long-Term Budget should be high level in nature and utilize known revenues and expenditures as well as trend analysis, with augmentations for known changes in revenues and expenditures.

**Action:** The Finance Committee started the initial discussions on February 13, 2015.

## Capitol PFG Recommendations

**Capital Budget:** Memorialize the District's identified capital needs in a formal Capital Budget in conjunction with the creation of a formal Capital Plan. The Capital Plan should include identification of needs, estimated costs and financing options for: new station construction; acquisition of apparatus, vehicles and equipment; refurbishment and modernization of existing stations; and replacement for apparatus, vehicles and equipment. The financial portion of the Capital Plan can then be incorporated into a Capital Budget. This overall plan can guide the District on the Capital Reserves that are necessary and the appropriate way to allocate large-scale capital costs over several budget years.

**Action:** The District staff maintains a vehicle/apparatus replacement plan. All reserve funds are maintained in Fund 3652. A full Capital Budget Plan needs to be established.

### Reserves

Develop a formal District policy on Reserves which identifies the type of reserve funds and the appropriate levels of such reserves as well as detail regarding when reserves can be utilized and when they should be re-evaluated.

We recommend four specific types of reserve funds for the District:

- Economic Uncertainties – equal to 2-3 months of operating expenditures
  - \$2,200,000 - \$3,300,000
- Catastrophic Events: Loss of Tax Base & Large Scale Fire Suppression Expenditures – equal to 10% of property tax revenues + 5% of total General Fund expenditures
  - \$2,100,000
- Capital – Based on funding needed to implement Capital Plan plus one debt service payment if any debt outstanding

**Action:** The Board approved a reserve policy in September of 2014 to fund the Economic Uncertainties reserve of \$2,200,000 and Catastrophic Events reserve of \$2,100,000 for a total of \$4,300,000. As of June 30, 2014, the District's fund balance available for reserves was \$3,745,000.

### OPEB and Pension

#### **Build up the OPEB Trust**

- Since the District's CalPERS funding ratio is near the recommended level, the primary focus should be on prefunding the PARS Trust.
- By making annual payments of \$1.6 million per year over the next three years. Approximately \$800,000 to be derived from Station 3 funds.
- We recommend that the contributions be made over time, through dollar cost averaging, rather than a single lump sum deposit. The District will have the opportunity to make adjustments to the levels of contributions when the next Actuarial Valuation is prepared in 2016.
- As appropriate, the District should maximize its investment income by holding funds not currently needed in the PARS Trust. This includes increasing contributions and advance funding pay-as-you-go payments. The PARS Trust offers the District some flexibility in terms of withdrawing funds on deposit as long as those funds are used for retiree benefits.

**Action:** The Board approved an expedited PARS funding schedule on February 23, 2015. In FY 2015-16, the District will contribute almost \$3.3 million to the PARS account, which includes the \$1.66 million originally scheduled for distribution in FY 2016-17.

## Capitol PFG Recommendations

**CalPERS Pension:** Achieve a CalPERS funding ratio of over 80% based on a market value of assets and a 7.5% discount rate.

**Action:** As of the last CalPERS Actuarial Valuation report, the District's Safety plan is funded at 80.6% and the Miscellaneous plan is funded at 79.3%. There has been no further action.

The investment returns in CalPERS and the PARS Trust should be monitored on an annual basis, and the investment rate periodically adjusted based on CalPERS adjustments and earnings rates available to the PARS Trust. The optimal time for adjusting the investment rate is when the District prepares the Valuation Report, which is prepared every 3 years.

### **Fire Station No. 3**

**Land Purchase:** We recommend that the District keep \$2 million in its capital account for the acquisition of Fire Station 3 property. The District can then finance the construction of the Fire Station as this is a long-term capital asset.

**Action:** No action has been taken, but Chief Hickman requested that \$3.5 million be maintained in Fund 3653 for a potential land purchase.

**Financing:** Interest rates are at historic lows and the District will financially benefit from borrowing money at a low, tax-exempt interest rate and building the cash deposits in its PARS Trust. The District can also use tax-exempt financing to acquire the Fire Station 3 property or reimburse itself for the acquisition.

If a borrowing is not a comfortable option for the District, but Fire Station 3 is needed in order to meet the service demands of the community, pay cash for the station and reduce the additional OPEB contribution previously described.