

MONTECITO FIRE PROTECTION DISTRICT
AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

December 11, 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. Review and make recommendation for approval of November 2014 financial statements.
3. Review and make recommendation for approval of Resolution 2014-17 for the Exception to the 180 Day wait period CG sections 7522.56 & 21224 for post retirement annuitant employment of Terry McElwee.
4. Review and make recommendation for approval of Resolution 2014-18 identifying certain District owned properties as surplus and donating the surplus property to the Allan Hancock Community College Fire Technology Program.
5. Review and make recommendation for approval per Resolution 2013-18, for purchase of replacement vehicle for Division Chief of Operations. (Approved in FY 2014/15 Budget.)
6. Review PARS statement.
7. Fire Chief's Report.
8. Requests for items to be included for the next Finance Committee Meeting.
9. Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is December 8, 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.

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

Held at Fire District Headquarters, 595 San Ysidro Road, October 16, 2014, at 2:00 p.m.

The meeting was called to order by Director Venable at 2:00 p.m.

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

- 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. 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.**

Chief Hickman reviewed the events that led up to researching different insurance providers.

Mr. Curtis provided background information on the District's account with State Fund and his firm's attempt to reduce costs due to the District's "ex-mod" being reduced and his firm's recommendation that the District move to SDRMA.

Chief Hickman's recommendation is to follow Mr. Curtis' recommendation to move to SDRMA, and to accept the penalty by cancelling the account with State Fund.

The Committee will recommend that the District move to SDRMA.

Public Comment: Warner Owens stated that many agencies have left State Fund because they appear to make arbitrary decisions.

- 3. Review and make recommendation for approval of September 2014 financial statements.**

Ms. Gil explained that she met with representatives at the County, who advised that we cannot modify the reports and/or line items as had been previously requested by Director Sinsler. After she provided explanations to specific questions from the Committee, the Committee agreed to recommend approval of September 2014 financial statements.

Note: Sinsler asked for overtime reports to be in larger print.

- 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.**

Ms. Gil explained that this resolution is necessary to ratify the rate increase per the M.O.U.'s between the Montecito Firefighter's Association and Staff.

The Committee will recommend approval.

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.)

Geri Ventura reported that she obtained bids from 3 vendors, and the lowest bid for the server replacement project is \$23,468.

The Committee will recommend that the District utilize Gov Connection for the purchase of equipment for the server replacement project.

6. Review PARS statement.

The Committee accepted the PARS statement as presented and ask for a prospectus.

7. Discuss cancellation of November Finance Committee meeting.

The committee will cancel the November Finance Committee meeting and the full financial packet will be included in the November 17, 2014 meeting.

8. Fire Chief's Report.

The Fire Chief reported that the annual audit will begin next month; ADP payroll statements are now distributed electronically; Ms. Gil will be at a conference for the October 27 meeting and will be calling in to report on financial content.

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

No items.

The Committee adjourned at 3:36 p.m.

Agenda

Item #2

Variance Report
Finance Committee - December 11, 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	0550	The deposit amount required by State Fund, the District's worker's compensation insurance.
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	1400	The deposit amounts held for the three rental property tenants.
5 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.
6 Balance Sheet	2200	The residual fund balance is low due to operating expenses exceeding YTD revenues collected. Ending Fund Balance 140,807 - Beg. Fund Balance \$2,545,233 = Change in Fund Balance -\$2,404,426 . The Change in Fund Balance ties to the net operating change on Financial Status report pg 4 of 8, second column.
7 Balance Sheet Fund 3654	0110	In December, the District incurred \$9,500 in legal services to dissolve the UHR Mello-Roos CFD. The current cash balance is minimal.
8 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.
9 Financial Status	6300	Overtime activity is higher than anticipated due to fire assignments.
10 Financial Status	6475	The first (of three) contributions to the PARS OPEB account will occur in December for \$536,712.
11 Financial Status	6700	The majority of the unemployment insurance contribution will be made in January with the first payroll of the year.
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 Fund 3651	7830 & 7910	Payments for the side fund pension bond are paid semi-annually. The first payment was due in July, and the next payment is due in January.
15 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.
16 Financial Trend	4476	The District has not received payments for outstanding bills for federal fire assignments.
17 Financial Trend	7650	Includes fees of \$28,000 for the Prop 4 Override Election held in July.
18 Expenditure Trend	6900	Monthly premium payment was not processed until December.
19 Expenditure Trend	7460	Expenses were lower than normal because payments to Citygate (\$17,000) and Price, Postel & Parma (\$7,000) were not processed until December.
20 Expenditure Trend	7760	Includes property taxes payment of \$4,400 for MFPD's 3 properties.

Balance Sheet

As of: 11/30/2014
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 11/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	4,021,476.42	4,646,514.13	5,937,750.95	2,730,239.60
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	9,563.52	0.00
0550 -- Deposits with Others	67,620.00	3,258.00	0.00	70,878.00 2
Total Assets	4,228,733.41	4,657,888.16	5,971,436.28	2,915,185.29
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,090,678.57	2,090,678.57	0.00
1015 -- EFT Payable	0.00	314,950.91	314,950.91	0.00
1210 -- Accounts Payable	134,045.11	2,405,392.75	2,271,347.64	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 3
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00 4
1730 -- Unidentified Deposits	0.00	134,555.58	134,555.58	0.00 5
Total Liabilities	415,380.52	5,223,913.22	6,311,532.70	1,503,000.00
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	22,381,170.66	19,976,745.06	140,807.29 6
Total Equity	3,813,352.89	22,381,170.66	19,980,003.06	1,412,185.29

Balance Sheet

As of: 11/30/2014
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 11/30/2014
Total Liabilities, Equity & Other Credits	4,228,733.41	27,605,083.88	26,291,535.76	2,915,185.29

Balance Sheet

As of: 11/30/2014
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 11/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	347.22	379,317.62	379,498.71	166.13
0115 -- Treasury FMV Adjustment	-0.18	0.00	0.07	-0.25
0240 -- Interest Receivable	0.36	4.26	4.62	0.00
Total Assets	347.40	379,321.88	379,503.40	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: 11/30/2014
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 11/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,070,998.04	23,843.66	0.00	2,094,841.70
0115 -- Treasury FMV Adjustment	-1,057.07	0.00	2,126.23	-3,183.30
0240 -- Interest Receivable	1,981.27	2,012.39	3,993.66	0.00
0550 -- Deposits with Others	154,933.00	0.00	154,933.00	0.00
Total Assets	2,226,855.24	25,856.05	161,052.89	2,091,658.40
Total Assets & Other Debits				
Total Assets & Other Debits	2,226,855.24	25,856.05	161,052.89	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				
Total Liabilities, Equity & Other Credits	2,226,855.24	732,098.23	596,901.39	2,091,658.40

Balance Sheet

As of: 11/30/2014
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 11/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,858,749.96	13,256.75	1,500,531.00	6,371,475.71
0115 -- Treasury FMV Adjustment	-4,011.24	0.00	5,669.38	-9,680.62
0240 -- Interest Receivable	5,688.06	7,568.69	13,256.75	0.00
0260 -- Due From Other Funds	0.00	1,500,000.00	0.00	1,500,000.00
Total Assets	7,860,426.78	1,520,825.44	1,519,457.13	7,861,795.09
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	906,200.38	907,568.69	1,368.31
Total Equity	7,860,426.78	906,200.38	907,568.69	7,861,795.09
Total Liabilities, Equity & Other Credits				
	7,860,426.78	906,200.38	907,568.69	7,861,795.09

Balance Sheet

As of: 11/30/2014
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 11/30/2014
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	9,519.66	19.07	0.00	9,538.73
0115 -- Treasury FMV Adjustment	-4.86	0.00	9.63	-14.49
0240 -- Interest Receivable	9.88	9.19	19.07	0.00
Total Assets	9,524.68	28.26	28.70	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: 11/30/2014 (42% 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	11/30/2014 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	2,192,561.46	-11,589,906.54	15.91 %
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	2,837,450.17	-11,816,073.83	19.36 %
Taxes				
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	12,654.93	-73,675.07	14.66 %
Intergovernmental Revenue-State	86,330.00	99,541.34	13,211.34	115.30 %
Charges for Services				
5105 -- Reimb for District Services	180,140.00	21,435.00	-158,705.00	11.90 % 8
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: 11/30/2014 (42% 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	11/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
Revenues				
	14,994,439.00	2,991,071.78	-12,003,367.22	19.95 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,623,640.00	2,330,368.53	4,293,271.47	35.18 %
6300 -- Overtime	850,000.00	652,968.85	197,031.15	76.82 % 9
6400 -- Retirement Contribution	1,885,332.00	673,830.47	1,211,501.53	35.74 %
6475 -- Retiree Medical OPEB	1,610,136.00	0.00	1,610,136.00	0.00 % 10
6550 -- FICA/Medicare	99,663.00	40,750.36	58,912.64	40.89 %
6600 -- Health Insurance Contrib	1,262,839.00	601,671.74	661,167.26	47.64 %
6700 -- Unemployment Ins Contribution	8,925.00	236.72	8,688.28	2.65 % 11
6900 -- Workers Compensation	683,796.00	332,488.64	351,307.36	48.62 %
Salaries and Employee Benefits	13,024,331.00	4,632,315.31	8,392,015.69	35.57 %
Services and Supplies				
7030 -- Clothing and Personal	12,000.00	2,268.77	9,731.23	18.91 %
7050 -- Communications	96,300.00	35,644.57	60,655.43	37.01 %
7060 -- Food	2,500.00	156.70	2,343.30	6.27 %
7070 -- Household Expense	24,970.00	8,220.49	16,749.51	32.92 %
7090 -- Insurance (FAIRA Liability)	29,302.00	30,051.15	-749.15	102.56 %
7120 -- Maintenance - Equipment	25,000.00	8,290.74	16,709.26	33.16 %
7200 -- MTC-Struct/Impr & Grounds	38,224.00	6,149.71	32,074.29	16.09 %
7205 -- Fire Defense Zone (Hazard Mitigation)	90,000.00	13,157.38	76,842.62	14.62 % 12
7322 -- Consulting & Mgmt Fees	3,100.00	498.64	2,601.36	16.09 %
7324 -- Audit and Accounting Fees	22,685.00	7,296.00	15,389.00	32.16 %
7348 -- Instruments & Equip. < \$5000	39,665.00	0.00	39,665.00	0.00 % 13
7363 -- Equipment Maintenance (Vehicles Maint.)	50,000.00	10,917.85	39,082.15	21.84 %
7400 -- Medical, Dental and Lab	18,136.00	5,045.52	13,090.48	27.82 %
7430 -- Memberships	2,750.00	1,547.00	1,203.00	56.25 %

Financial Status

As of: 11/30/2014 (42% 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	11/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
7450 -- Office Expense	27,317.00	7,188.96	20,128.04	26.32 %
7460 -- Professional & Special Service	516,000.00	79,946.22	436,053.78	15.49 %
7506 -- Administrative Expense (SBC)	165,000.00	0.00	165,000.00	0.00 %
7507 -- ADP Payroll Fees	7,500.00	2,641.46	4,858.54	35.22 %
7510 -- Contractual Services	41,400.00	28,327.02	13,072.98	68.42 %
7530 -- Publications & Legal Notices	2,000.00	1,107.60	892.40	55.38 %
7580 -- Rents/Leases-Structure	5,500.00	1,650.00	3,850.00	30.00 %
7630 -- Small Tools & Instruments	11,200.00	2,277.79	8,922.21	20.34 %
7650 -- Special Departmental Expense	94,850.00	46,748.37	48,101.63	49.29 %
7671 -- Special Projects	9,400.00	7,076.43	2,323.57	75.28 %
7730 -- Transportation and Travel	12,000.00	5,134.46	6,865.54	42.79 %
7731 -- Gasoline-Oil-Fuel	55,000.00	20,361.94	34,638.06	37.02 %
7732 -- Training and Travel	61,000.00	7,683.14	53,316.86	12.60 %
7760 -- Utilities	47,000.00	19,854.14	27,145.86	42.24 %
Services and Supplies	1,509,799.00	359,242.05	1,150,556.95	23.79 %
Capital Assets				
8300 -- Equipment	58,500.00	21,369.02	37,130.98	36.53 %
Capital Assets	58,500.00	21,369.02	37,130.98	36.53 %
Expenditures	14,592,630.00	5,012,926.38	9,579,703.62	34.35 %
Other Financing Sources & Uses				
Other Financing Sources				
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 %
Other Financing Uses	1,101,529.00	379,313.00	722,216.00	34.44 %

Financial Status

As of: 11/30/2014 (42% 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	11/30/2014 Year-To-Date Actual	6/30/2015 Fiscal Year Variance	6/30/2015 Fiscal Year Pct of Budget
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	0.00	3,258.00	-3,258.00	--
Increase to Nonspendables				
Changes to Fund Balances	0.00	-3,258.00	-3,258.00	--
Montecito Fire Protection Dist	100,280.00	-2,404,425.60	-2,504,705.60	-2,397.71 %

Financial Status

As of: 11/30/2014 (42% 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	11/30/2014 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 % 14
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 % 14
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: 11/30/2014 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2015 Fiscal Year Adjusted Budget	11/30/2014 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 % 15
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: 11/30/2014 (42% 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	11/30/2014 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 %
8700 -- Construction in Progress	0.00	531.00	-531.00	--
Capital Assets	100,000.00	531.00	99,469.00	0.53 %
Expenditures	100,000.00	531.00	99,469.00	0.53 %
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	1,368.31	901,368.31	-0.15 %

Financial Status

As of: 11/30/2014 (42% 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	11/30/2014 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	-2,538,436.09	-2,012,057.09	482.24 %

Revenue Transactions (Property tax revenue received in November)

From 11/1/2014 to 11/30/2014

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 3010 -- Property Tax-Current Secured				
AUT - PT02953	11/20/2014		Est Secured 1% Collections 10/24 - 11/18/14 (3010)	1,793,932.70
			Total Property Tax-Current Secured	1,793,932.70
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT02957	11/26/2014		2014/15 HOE 1pct and Bond Appmt - 15pct (4220)	12,654.93
			Total Homeowners Property Tax Relief	12,654.93
			Total Montecito Fire Protection Dist	1,806,587.63

Expenditure Transactions

From 11/1/2014 to 11/30/2014

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 - 0309494	11/3/2014		Survivor benefit & employee contribution, 11/3/14	12,335.28	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0309522	11/3/2014		Employer & employee contributions, 11/3/14	19,759.55	356600	MASSMUTUAL
EFC - 0011444	11/3/2014		Montecito Fire Payroll, 11/3/14	267,203.77	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0109491	11/3/2014		Overtime adjustment, 11/3/14	-38,362.55		
CLM - 0309525	11/5/2014		Employee paid insurance, October	1,501.22	244645	AFLAC
CLM - 0312647	11/17/2014		Health Benefits, December	1,912.27	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0312663	11/17/2014		Survivor benefit & employee contribution, 11/17/14	12,309.73	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0312665	11/17/2014		Employer & employee contributions, 11/17/14	19,759.55	356600	MASSMUTUAL
CLM - 0312667	11/17/2014		Dues & insurance, 11/17/14	6,924.50	556913	Montecito Firemens Assoc
EFC - 0011566	11/17/2014		Montecito Fire Payroll, 11/17/14	250,742.50	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0110461	11/17/2014		Overtime adjustment, 11/17/14	-30,609.89		
				Total Regular Salaries		
				523,475.93		
Line Item Account 6300 -- Overtime						
JE - 0109491	11/3/2014		Overtime adjustment, 11/3/14	38,362.55		
JE - 0110461	11/17/2014		Overtime adjustment, 11/17/14	30,609.89		
				Total Overtime		
				68,972.44		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0309494	11/3/2014		Retirement contributions, 11/3/14	74,804.03	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0312663	11/17/2014		Retirement contributions, 11/17/14	74,673.35	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
				Total Retirement Contribution		
				149,477.38		
Line Item Account 6550 -- FICA/Medicare						
EFC - 0011444	11/3/2014		Montecito Fire Payroll, 11/3/14	4,156.06	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS

Expenditure Transactions

From 11/1/2014 to 11/30/2014

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 - 0011566	11/17/2014		Montecito Fire Payroll, 11/17/14	3,836.18	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0309521	11/5/2014		Dental insurance, November	13,308.88	711633	DELTA DENTAL
MIC - 0060163	11/6/2014		Vision insurance - active, November	1,554.80	855111	Vision Service Plan-CA
MIC - 0060163	11/6/2014		Vision insurance - retirees, November	1,183.00	855111	Vision Service Plan-CA
CLM - 0312647	11/17/2014		Health Benefits, December	85,298.37	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0312660	11/17/2014		Life Insurance, December	679.68	007069	LINCOLN NATIONAL LIFE INS
Total FICA/Medicare				7,992.24		
Total Health Insurance Contrib				102,024.73		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0011444	11/3/2014		Montecito Fire Payroll, 11/3/14	75.78	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				75.78		
Line Item Account 7030 -- Clothing and Personal						
AUT - SUTAXJE	11/30/2014		SUTAX JE - November 2014	12.55		
Total Clothing and Personal				12.55		
Line Item Account 7050 -- Communications						
CLM - 0309532	11/20/2014		Wireless service, October	1,040.62	297454	VERIZON WIRELESS
CLM - 0311760	11/20/2014		Phone services, December	477.61	009201	IMPULSE INTERNET SERVICES
CLM - 0311785	11/20/2014		E92 Sim card for MDC, October	37.99	009266	SPRINT
CLM - 0311815	11/20/2014		CAD connectivity & Internet	2,675.44	776537	COX COMMUNICATIONS
MIC - 0060800	11/20/2014		805-181-0808	44.06	308867	VERIZON CALIFORNIA
MIC - 0060800	11/20/2014		805-565-9618	52.92	308867	VERIZON CALIFORNIA
MIC - 0060800	11/20/2014		805-969-0318	55.62	308867	VERIZON CALIFORNIA
MIC - 0060800	11/20/2014		805-RT0-0176	44.06	308867	VERIZON CALIFORNIA
MIC - 0060800	11/20/2014		805-RT0-2320	44.06	308867	VERIZON CALIFORNIA
MIC - 0060800	11/20/2014		805-RT5-5839	133.89	308867	VERIZON CALIFORNIA

Expenditure Transactions

From 11/1/2014 to 11/30/2014

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 - 0060800	11/20/2014		805-RT7-4343	44.06	308867	VERIZON CALIFORNIA
MIC - 0060800	11/20/2014		805-RT7-4365	44.06	308867	VERIZON CALIFORNIA
MIC - 0060800	11/20/2014		805-RTO-6142	107.06	308867	VERIZON CALIFORNIA
MIC - 0060800	11/20/2014		805-UH0-4248	636.99	308867	VERIZON CALIFORNIA
CLM - 0311747	11/21/2014		Satellite phone charges	148.90	005120	SATCOM GLOBAL INC
CLM - 0312711	11/26/2014		Wireless service, November	1,046.91	297454	VERIZON WIRELESS
Total Communications				6,634.25		
Line Item Account 7070 -- Household Expense						
CLM - 0309526	11/5/2014		Petty cash - Household expense	32.40	556518	Montecito Fire Protection District
MIC - 0060788	11/20/2014		Refuse disposal, Sta. 1	359.67	509950	Marborg Industries
MIC - 0060788	11/20/2014		Refuse disposal, Sta. 2	135.52	509950	Marborg Industries
MIC - 0060792	11/20/2014		Bottled water, Sta. 1	125.73	032539	NESTLE PURE LIFE DIRECT
MIC - 0060792	11/20/2014		Bottled water, Sta. 2	42.23	032539	NESTLE PURE LIFE DIRECT
CLM - 0311834	11/21/2014		Household supplies	456.03	579739	Unisource
MIC - 0060801	11/21/2014		Shop towels, Sta. 1	202.72	285433	MISSION UNIFORM SERVICE INC
MIC - 0060801	11/21/2014		Shop towels, Sta. 2	128.90	285433	MISSION UNIFORM SERVICE INC
Total Household Expense				1,483.20		
Line Item Account 7120 -- Maintenance - Equipment						
CLM - 0309526	11/5/2014		Petty cash - Generator key duplication	2.80	556518	Montecito Fire Protection District
CLM - 0309544	11/5/2014		Mako compressed air testing	75.00	029053	TRACE ANALYTICS LLC
CLM - 0309558	11/5/2014		USAR 91 compressor parts	27.57	416887	Compressed Air Specialties Inc
CLM - 0309563	11/5/2014		Quarterly solvent tank maintenance	263.14	691500	SAFETY KLEEN CORP
CLM - 0311706	11/20/2014		Annual generator service, Sta. 1 & Sta. 2	1,388.98	781234	CUMMINS CAL PACIFIC
CLM - 0311819	11/20/2014		Relim radios packaging	132.23	505305	The UPS Store
CLM - 0311827	11/20/2014		Hose repair part	10.79	853237	Montecito Village Hardware
Total Maintenance - Equipment				1,900.51		

Expenditure Transactions

From 11/1/2014 to 11/30/2014

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 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0311797	11/20/2014		Landscape maintenance	500.00	639830	Peyton Scapes
MIC - 0060790	11/20/2014		Quarterly pest control maint., Sta. 1	103.00	394166	Hydrex Pest Control-SB Accts
MIC - 0060790	11/20/2014		Quarterly pest control maint., Sta. 2	75.00	394166	Hydrex Pest Control-SB Accts
			Total MTC-Struct/Impr & Grounds	678.00		
Line Item Account 7205 -- Fire Defense Zone						
CLM - 0311739	11/21/2014		Chipping work: Ladera Ln.	1,400.00	306850	ECONOMY TREE
CLM - 0312680	11/26/2014		Signs for hazard mitigation projects	2,307.38	293280	Freedom Signs
			Total Fire Defense Zone	3,707.38		
Line Item Account 7324 -- Audit and Accounting Fees						
JE - 0109565	11/10/2014		FIN quarterly billing Q2, FY 14-15	3,648.00		
			Total Audit and Accounting Fees	3,648.00		
Line Item Account 7363 -- Equipment Maintenance						
CLM - 0309551	11/5/2014		Fabricated storage for PT91 and Sq91	90.00	035635	Tilford Welding
CLM - 0309552	11/5/2014		Tire installation for U93	96.40	184823	VILLAGE AUTOMOTIVE REPAIR INC
MIC - 0060165	11/5/2014		Stock tires (8)	1,239.45	722175	SM TIRE
MIC - 0060165	11/5/2014		Stock tires for U93 (2)	322.73	722175	SM TIRE
CLM - 0311771	11/20/2014		Headlights for E91	113.38	437104	CARQUEST AUTO PARTS
CLM - 0311771	11/20/2014		Stock vehicle supplies	295.72	437104	CARQUEST AUTO PARTS
CLM - 0311789	11/20/2014		Vehicle parts for E91	240.64	436027	BURTONS FIRE INC
CLM - 0311789	11/20/2014		Vehicle door parts for E92	181.38	436027	BURTONS FIRE INC
CLM - 0311828	11/20/2014		Replacement of E92 front tires	396.90	002825	Sprinkle Tire Inc
MIC - 0060807	11/20/2014		Lock part for 903 vehicle	140.57	618120	Paradise Chevrolet
MIC - 0060807	11/20/2014		Wheel jack for U93 vehicle	168.46	618120	Paradise Chevrolet
AUT - SUTAXJE	11/30/2014		SUTAX JE - November 2014	26.08		
			Total Equipment Maintenance	3,311.71		

Expenditure Transactions

From 11/1/2014 to 11/30/2014

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 7400 -- Medical, Dental and Lab						
CLM - 0309526	11/5/2014		Petty cash - Box for Medic 91 narcotics	19.43	556518	Montecito Fire Protection District
CLM - 0311759	11/20/2014		Oxygen refills	93.38	070918	Airgas West
CLM - 0311838	11/21/2014		Medical supplies	694.23	890283	BOUND TREE MEDICAL
			Total Medical, Dental and Lab	807.04		
Line Item Account 7450 -- Office Expense						
CLM - 0309526	11/5/2014		Petty cash - Certified mail	4.28	556518	Montecito Fire Protection District
CLM - 0311819	11/20/2014		Certified mail	4.17	505305	The UPS Store
MIC - 0060810	11/20/2014		Copier usage fee, October	163.45	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
MIC - 0060810	11/20/2014		Bond paper for mapping	52.96	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
			Total Office Expense	224.86		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0311729	11/21/2014		Pre-plans: Biltmore Hotel	1,785.00	017748	CARLOS H AMARO
			Total Professional & Special Service	1,785.00		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0011538	11/21/2014		ADP fees, 10/31/14	273.73	050379	ADP INC
EFC - 0011539	11/21/2014		ADP fees, 11/15/14	209.18	050379	ADP INC
			Total ADP Payroll Fees	482.91		
Line Item Account 7510 -- Contractual Services						
CLM - 0309562	11/5/2014		Stats FD annual support: 11/15/14-11/14/15	225.00	049338	ANIMATED DATA INC
CLM - 0311732	11/20/2014		Vehicle diagnostic software renewal	1,728.00	026727	MITCHELL1
			Total Contractual Services	1,953.00		
Line Item Account 7650 -- Special Departmental Expense						
CLM - 0309526	11/5/2014		Petty cash - Christmas tree (Dec. 2013)	99.00	556518	Montecito Fire Protection District
CLM - 0309526	11/5/2014		Petty cash - Live scan for auxiliary	25.20	556518	Montecito Fire Protection District
CLM - 0309554	11/5/2014		Promotional tests: Engineers	3,293.50	879023	CPS

Expenditure Transactions

From 11/1/2014 to 11/30/2014

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 7671 -- Special Projects				3,417.70		
MIC - 0060167	11/6/2014		Public Education supplies: bracelets	399.73	020833	CREATIVE PRODUCT SOURCE INC
MIC - 0060167	11/6/2014		Public Education supplies: bracelets	399.73	020833	CREATIVE PRODUCT SOURCE INC
MIC - 0060167	11/6/2014		Public Education supplies: bracelets	399.73	020833	CREATIVE PRODUCT SOURCE INC
AUT - SUTAXJE	11/30/2014		SUTAX JE - November 2014	95.94		
Total Special Projects				1,295.13		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0309526	11/5/2014		Petty cash - Fire assignments travel expenses	154.74	556518	Montecito Fire Protection District
CLM - 0309526	11/5/2014		Petty cash - Business meetings	39.50	556518	Montecito Fire Protection District
CLM - 0311822	11/20/2014		A. Gil Reimb: CalPERS Educational Forum	439.78	053498	ARACELI GIL
Total Transportation and Travel				634.02		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0309526	11/5/2014		Petty cash - Engine diesel reimbursement	21.00	556518	Montecito Fire Protection District
MIC - 0060804	11/20/2014		Diesel Fuel, 10/23/14	593.49	636799	DEWITT PINTO PETROLEUM
MIC - 0060804	11/20/2014		Diesel Fuel, 10/30/14	489.06	636799	DEWITT PINTO PETROLEUM
MIC - 0060804	11/20/2014		Diesel Fuel, 11/13/14	920.79	636799	DEWITT PINTO PETROLEUM
CLM - 0311743	11/21/2014		Gasoline charges, October	1,615.30	005392	THE VILLAGE SERVICE STATION
CLM - 0312689	11/26/2014		Gasoline charges	77.37	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
Total Gasoline-Oil-Fuel				3,717.01		
Line Item Account 7760 -- Utilities						
CLM - 0311762	11/20/2014		Electricity service, Sta. 1 & 2	1,972.67	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0060786	11/20/2014		Water service, Sta. 1	250.67	556712	MONTECITO WATER DISTRICT
MIC - 0060786	11/20/2014		Water service, Sta. 2	157.43	556712	MONTECITO WATER DISTRICT
MIC - 0060789	11/20/2014		Gas service, Sta. 1 - 11/03/14	48.17	767800	THE GAS COMPANY
MIC - 0060789	11/20/2014		Gas service, Sta. 2 - 11/03/14	59.13	767800	THE GAS COMPANY
JE - 0110588	11/26/2014		Secured taxes for 3 MFPD properties	4,382.06		

Expenditure Transactions

From 11/1/2014 to 11/30/2014

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 Utilities				6,870.13		
Line Item Account 8300 -- Equipment						
CLM - 0309547	11/5/2014		Dispatch UPS Installation (budgeted)	3,507.58	622628	Pauletto Electric
Total Equipment				3,507.58		
Total Montecito Fire Protection Dist				898,088.48		

Financial Trend

As of: 11/30/2014
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	11/30/2012 Year-To-Date Actual	11/30/2013 Year-To-Date Actual	11/30/2014 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	1,977,853.82	2,234,438.04	2,192,561.46
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3020 -- Property Tax-Current Unsecd	559,672.68	565,367.01	631,309.28
3040 -- Property Tax-Prior Secured	-23,299.33	-7,900.85	-102.20
3050 -- Property Tax-Prior Unsecured	0.00	0.00	0.00
3054 -- Supplemental Pty Tax-Current	30,753.98	36,213.25	16,261.83
3056 -- Supplemental Pty Tax-Prior	9,265.85	16,533.53	-2,580.20
Taxes	2,554,247.00	2,844,650.98	2,837,450.17
Use of Money and Property			
3380 -- Interest Income	1,409.74	1,618.59	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	16,288.00	8,144.00
Use of Money and Property	955.75	24,753.92	8,864.41
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	40,276.11	86,886.41
4220 -- Homeowners Property Tax Relief	12,962.53	12,949.52	12,654.93
Intergovernmental Revenue-State	12,962.53	53,225.63	99,541.34
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	-0.57	159,837.20	0.00
Intergovernmental Revenue-Federal	-0.57	159,837.20	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
			New account
			16

Financial Trend

As of: 11/30/2014
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	11/30/2012 Year-To-Date Actual	11/30/2013 Year-To-Date Actual	11/30/2014 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	42,886.60	73,983.93	23,780.86
Miscellaneous Revenue			
Revenues	2,611,051.31	3,156,451.66	2,991,071.78
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	2,239,274.53	2,308,092.54	2,330,368.53
6300 -- Overtime	557,530.96	403,161.07	652,968.85
6400 -- Retirement Contribution	627,621.18	650,462.18	673,830.47
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	35,542.23	35,192.30	40,750.36
6600 -- Health Insurance Contrib	592,407.85	589,353.47	601,671.74
6700 -- Unemployment Ins Contribution	100.07	260.05	236.72
6900 -- Workers Compensation	285,484.14	324,484.75	332,488.64
Salaries and Employee Benefits			
	4,337,960.96	4,311,006.36	4,632,315.31
Services and Supplies			
7030 -- Clothing and Personal	915.46	8,372.63	2,268.77
7050 -- Communications	33,430.91	32,188.87	35,644.57
7060 -- Food	55.90	80.10	156.70
7070 -- Household Expense	6,864.12	10,655.17	8,220.49
7090 -- Insurance	29,628.73	29,867.10	30,051.15
7120 -- Maintenance - Equipment	42,700.24	53,514.83	8,290.74
7200 -- MTC-Struct/Impr & Grounds	8,614.93	8,927.88	6,149.71
7205 -- Fire Defense Zone (Previously Acct 7205)	0.00	0.00	13,157.38 New account
7322 -- Consulting & Mgmt Fees	0.00	977.28	498.64
7324 -- Audit and Accounting Fees	10,000.00	8,402.50	7,296.00

Financial Trend

As of: 11/30/2014
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	11/30/2012 Year-To-Date Actual	11/30/2013 Year-To-Date Actual	11/30/2014 Year-To-Date Actual
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00
7363 -- Equipment Maintenance (Vehicles Maint.)	0.00	0.00	10,917.85 New account
7400 -- Medical, Dental and Lab	3,283.13	4,252.03	5,045.52
7430 -- Memberships	1,365.00	1,315.00	1,547.00
7440 -- Miscellaneous Expense (Acct 7205)	13,326.92	5,090.00	0.00
7450 -- Office Expense	6,507.97	8,431.29	7,188.96
7460 -- Professional & Special Service	111,511.49	49,246.43	79,946.22
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,135.08	2,297.78	2,641.46
7510 -- Contractual Services	0.00	0.00	28,327.02 New account
7530 -- Publications & Legal Notices	85.28	79.04	1,107.60
7580 -- Rents/Leases-Structure	0.00	1,625.00	1,650.00
7630 -- Small Tools & Instruments	10,295.80	27,408.00	2,277.79
7650 -- Special Departmental Expense	10,765.18	13,299.66	46,748.37 17
7653 -- Training Fees & Supplies	697.03	300.00	0.00
7671 -- Special Projects	1,945.08	1,920.31	7,076.43
7730 -- Transportation and Travel	4,343.23	6,580.18	5,134.46
7731 -- Gasoline-Oil-Fuel	23,320.30	23,031.94	20,361.94
7732 -- Training and Travel	5,510.63	4,987.52	7,683.14
7760 -- Utilities	18,661.17	22,980.64	19,854.14
Services and Supplies	345,963.58	325,831.18	359,242.05
Capital Assets			
8300 -- Equipment	3,207.47	16,013.48	21,369.02
Capital Assets	3,207.47	16,013.48	21,369.02
Expenditures	4,687,132.01	4,652,851.02	5,012,926.38

Financial Trend

As of: 11/30/2014
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	11/30/2012 Year-To-Date Actual	11/30/2013 Year-To-Date Actual	11/30/2014 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	-2,440,148.71	-1,865,311.06	-2,404,425.60
Net Financial Impact	-2,440,148.71	-1,865,311.06	-2,404,425.60

Expenditure Trend

As of: 11/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LinelItemAccount; Page Break At = Fund; Columns = 5mo, 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
Expenditures					
Salaries and Employee Benefits					
6100 -- Regular Salaries	238,912.52	523,829.26	523,452.31	520,698.51	523,475.93
6300 -- Overtime	20,950.64	175,655.83	184,876.62	202,513.32	68,972.44
6400 -- Retirement Contribution	75,462.46	150,017.66	149,975.91	148,897.06	149,477.38
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	3,727.41	9,508.25	9,535.78	9,986.68	7,992.24
6600 -- Health Insurance Contrib	187,213.94	106,013.75	103,223.22	103,196.10	102,024.73
6700 -- Unemployment Ins Contribution	0.00	27.98	63.63	69.33	75.78
6900 -- Workers Compensation	94,078.74	114,872.34	59,065.17	64,472.39	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
Services and Supplies					
7030 -- Clothing and Personal	0.00	0.00	804.46	1,451.76	12.55
7050 -- Communications	6,059.15	10,262.34	6,491.73	6,197.10	6,634.25
7060 -- Food	0.00	0.00	147.20	9.50	0.00
7070 -- Household Expense	746.60	1,670.72	2,072.28	2,247.69	1,483.20
7090 -- Insurance	29,302.00	0.00	0.00	749.15	0.00
7120 -- Maintenance - Equipment	2,255.44	2,213.10	947.72	973.97	1,900.51
7200 -- MTC-Struct/Impr & Grounds	500.00	761.00	2,750.09	1,460.62	678.00
7205 -- Fire Defense Zone (Hazard Mitigation)	0.00	0.00	2,750.00	6,700.00	3,707.38
7322 -- Consulting & Mgmt Fees	0.00	0.00	498.64	0.00	0.00
7324 -- Audit and Accounting Fees	3,648.00	0.00	0.00	0.00	3,648.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	0.00	0.00	0.00
7363 -- Equipment Maintenance (Vehicles Maint.)	0.00	1,040.93	2,754.84	3,810.37	3,311.71
7400 -- Medical, Dental and Lab	0.00	1,776.96	1,241.42	1,220.10	807.04
7430 -- Memberships	940.00	350.00	0.00	257.00	0.00
7450 -- Office Expense	698.98	3,569.82	1,757.23	938.07	224.86

Expenditure Trend

As of: 11/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LinelItemAccount; Page Break At = Fund; Columns = 5mo, 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
7460 -- Professional & Special Service	3,339.00	16,803.47	38,060.37	19,958.38	1,785.00
7506 -- Administrative Expense (SBC)	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
7510 -- Contractual Services	23,377.77	1,121.25	1,875.00	0.00	1,953.00
7530 -- Publications & Legal Notices	54.60	1,053.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	825.00	0.00	0.00	825.00	0.00
7630 -- Small Tools & Instruments	0.00	184.63	1,178.89	914.27	0.00
7650 -- Special Departmental Expense	121.05	1.60	30,613.29	12,594.73	3,417.70
7671 -- Special Projects	486.00	987.28	2,103.79	2,204.23	1,295.13
7730 -- Transportation and Travel	0.00	343.05	164.94	3,992.45	634.02
7731 -- Gasoline-Oil-Fuel	0.00	3,504.92	5,112.16	8,027.85	3,717.01
7732 -- Training and Travel	1,210.50	140.00	451.65	5,880.99	0.00
7760 -- Utilities	2,912.16	2,851.87	4,023.26	3,196.72	6,870.13
Total Services and Supplies	76,476.25	49,867.49	106,055.75	84,280.16	42,562.40
Capital Assets					
8300 -- Equipment	17,861.44	0.00	0.00	0.00	3,507.58
8700 -- Construction in Progress	0.00	0.00	531.00	-531.00	0.00
Total Capital Assets	17,861.44	0.00	531.00	-531.00	3,507.58
Total Expenditures	714,683.40	1,129,792.56	1,136,779.39	1,133,582.55	898,088.48
Other Financing Sources & Uses					
Other Financing Uses					
7901 -- Oper Trf (Out)	379,313.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	379,313.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	379,313.00	0.00	0.00	0.00	0.00

Expenditure Trend

As of: 11/30/2014
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

Layout Options: Summarized By = Fund, LinelItemAccount; Page Break At = Fund; Columns = 5mo, 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
Changes to Fund Balances					
Changes to Nonspendable					
9605 -- Prepaids/Deposits	0.00	3,258.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	3,258.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	3,258.00	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
Total Report	1,093,996.40	1,133,050.56	1,136,779.39	1,133,582.55	898,088.48

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
November 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 11/1/14	1,427,359.30	166.13	2,094,841.70	6,371,475.71	9,538.73	9,903,381.57
Income:						
Tax Revenue	1,806,587.63	-	-	-	-	1,806,587.63
Interest	-	-	-	-	-	-
	<u>1,806,587.63</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,806,587.63</u>
Expenses:						
Claims Processed	(47,571.20)	-	-	-	-	(47,571.20)
Payroll	(837,992.08)	-	-	-	-	(837,992.08)
	<u>(885,563.28)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(885,563.28)</u>
Cash Balance at 11/30/14	<u>2,348,383.65</u>	<u>166.13</u>	<u>2,094,841.70</u>	<u>6,371,475.71</u>	<u>9,538.73</u>	<u>10,824,405.92</u>
Cash in Treasury per Balance Sheet	<u>2,730,239.60</u>	<u>166.13</u>	<u>2,094,841.70</u>	<u>6,371,475.71</u>	<u>9,538.73</u>	<u>11,206,261.87</u>
Difference	381,855.95	-	-	-	-	381,855.95
Reconciliation:						
Outstanding payroll claims						
Delta Dental	13,308.88	-	-	-	-	13,308.88
Vision Service Plan	2,737.80	-	-	-	-	2,737.80
CalPERS retirement contributions	84,320.49	-	-	-	-	84,320.49
Mass Mutual contributions	20,459.55	-	-	-	-	20,459.55
Payroll Taxes & Direct Deposit	<u>261,029.23</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261,029.23</u>
	381,855.95	-	-	-	-	381,855.95

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

Payee	Description	Amount
<u>Fund 3650 - General</u>		
ADP Inc	ADP fees, 2 periods	482.91
Aflac	Employee paid insurance	1,501.22
Airgas West	Oxygen refills	93.38
Animated Data Inc	Stats FD annual support: 11/15/14-11/14/15	225.00
Bound Tree Medical	Medical supplies	694.23
Burtens Fire Inc	Vehicle parts for E91 and E92	422.02
Carlos H Amaro	Pre-plans: Biltmore Hotel	1,785.00
Carquest Auto Parts	Headlights for E91 and stock supplies	409.10
Chevron And Texaco Business Card	Gasoline charges	77.37
Compressed Air Specialties Inc	USAR 91 compressor parts	27.57
Cox Communications	CAD connectivity & Internet	2,675.44
CPS	Promotional tests: Engineers	3,293.50
Creative Product Source Inc	Public Education supplies: bracelets	1,199.19
Cummins Cal Pacific	Annual generator service	1,388.98
Dewitt Pinto Petroleum	Diesel Fuel, 3 trips	2,003.34
Economy Tree	Chipping work: Ladera Ln.	1,400.00
Freedom Signs	Signs for hazard mitigation projects	2,307.38
Gil, Araceli	A. Gil Reimb: CalPERS Educational Forum	439.78
Hydrex Pest Control	Quarterly pest control maintenance	178.00
Impulse Internet Services	Phone services	477.61
Marborg Industries	Refuse disposal	495.19
Mission Uniform Service Inc	Shop towels	331.62
Mitchell1	Vehicle diagnostic software renewal	1,728.00
Montecito Fire Protection District	Petty cash - Generator key duplication	2.80
Montecito Fire Protection District	Petty cash - Certified mail	4.28
Montecito Fire Protection District	Petty cash - Box for Medic 91 narcotics	19.43
Montecito Fire Protection District	Petty cash - Live scan for auxiliary	25.20
Montecito Fire Protection District	Petty cash - Household expense	32.40
Montecito Fire Protection District	Petty cash - Business meetings	39.50
Montecito Fire Protection District	Petty cash - Christmas tree (Dec. 2013)	99.00
Montecito Fire Protection District	Petty cash - Fire assignments travel expenses	175.74
Montecito Village Hardware	Hose repair part	10.79
Montecito Water District	Water service	408.10
Nestle Pure Life Direct	Bottled water	167.96
Paradise Chevrolet	Lock part for 903 vehicle	140.57
Paradise Chevrolet	Wheel jack for U93 vehicle	168.46
Pauletto Electric	Dispatch UPS Installation (budgeted)	3,507.58
Peyton Scapes	Landscape maintenance	500.00
Precision Imaging	Copier usage fee and mapping paper	216.41
Safety Kleen Corp	Quarterly solvent tank maintenance	263.14
Satcom Global Inc	Satellite phone charges	148.90
SB County Auditor-Controller	Additional user tax	134.57
SB County Auditor-Controller	FIN quarterly billing Q2, FY 14-15	3,648.00
SB County Treasurer/Tax Collector	Secured taxes for 3 MFPD properties	4,382.06
SM Tire	Stock tires (10)	1,562.18
Southern California Edison	Electricity service, Sta. 1 & 2	1,972.67
Sprinkle Tire Inc	Replacement of E92 front tires	396.90
Sprint	E92 Sim card for MDC, October	37.99
The Gas Company	Gas service	107.30
The UPS Store	Relm radios packaging and certified mail	136.40

Payee	Description	Amount
The Village Service Station	Gasoline charges, October	1,615.30
Tilford Welding	Fabricated storage for PT91 and Sq91	90.00
Trace Analytics Loc	Mako compressed air testing	75.00
Unisource	Household supplies	456.03
Verizon California	Telephone service	1,206.78
Verizon Wireless	Wireless service, 2 months	2,087.53
Village Automotive Repair Inc	Tire installation for U93	96.40
	Fund 3650 Total	<u>47,571.20</u>

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

Regular Salaries	\$	495,057.70
Directors Fees		1,600.00
Auxiliary		1,462.00
FLSA Safety		6,063.60
FLSA Dispatch		2,926.41
Regular Overtime		54,202.58
Chief Officers - Extra Duty		11,304.00
Dispatch Cadre Earnings		1,984.20
Mass Mutual 457 Contribution		<u>8,400.00</u>
 Gross Wages	 \$	 583,000.49
 District Contributions to Insurance		 102,024.73
District Contributions to Medicare/FICA		7,923.52
District Contributions to SUI		76.55
CalPERS Employee Contribution, District paid		47,610.65
CalPERS Employer Contribution, Employee paid		(23,984.20)
CalPERS, District Contribution		122,841.56
Due to AFLAC		<u>(1,501.22)</u>
 Total Benefits		 <u>254,991.59</u>
Grand Total	\$	<u>837,992.08</u>

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

Fire Name, #	Invoice #	Period Covered	Date Billed/ Inv. Received	Agency	Total Due	Date Rec'd	Amt. Rec'd.
West Fork Complex, CO-SJF-0285	2013-04	07/02-07/11/13	08/07/13	USFS	\$ 18,460.49	11/14/13	\$ 18,460.49
Chariot Fire, CA-MVU-014084		07/08-07/11/13	09/03/13	Cal-EMA	29,226.50	12/04/13	29,226.50
Falls Fire, CA-CNF-002512		08/06-08/08/13	09/09/13	Cal-EMA	23,401.17	12/03/13	23,401.17
Silver Fire, CA-RRU-079781		08/08-08/10/13	09/03/13	Cal-EMA	29,398.41	12/04/13	29,398.41
American Fire, CA-TNF-1562	2013-06	08/12-08/19/13	09/12/13	USFS	12,499.70	05/09/14	12,499.70
American Fire, CA-TNF-1562		08/15-08/18/13	03/10/14	Cal-EMA	7,935.70	05/30/14	7,935.70
Shirley Fire, CA-SQF-3228		08/19-08/20/13	10/03/13	Cal-EMA	14,621.25	12/06/13	14,621.25
Shirley Complex, CA-SQF-3229		08/20-08/23/13	09/09/13	Cal-EMA	35,955.95	12/09/13	35,955.95
Hough Complex, CA-PNF-1324	2013-07	08/19-08/28/13	10/03/13	USFS	37,607.18	04/16/14	37,607.18
Rim Fire, CA-STF-2857		08/23-09/03/13	10/28/13	Cal-EMA	156,698.60	01/07/14	156,698.60
Pfeiffer Fire, CA-LPF-3810	2013-08	12/16-12/22/13	01/28/13	USFS	23,511.23	04/10/14	23,511.23
Miguelito Fire, CA-SBC-005573		05/13-05/16/14		Cal-EMA	26,883.39		
Coco's Fire, CA-MVU-010212		05/14-05/19/14	07/18/14	Cal-EMA	86,886.41	09/22/14	86,886.41
					\$ 503,085.98		\$ 476,202.59

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

Fire Name, #	Invoice #	Period Covered	Date Billed/		Agency	Total Due	Date Rec'd	Amt. Rec'd.
			Inv. Received					
EI 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	88,281.48		
Bald Fire, CA-LNF-003479		08/02-08/06/14	10/24/14		Cal-OES	33,595.72		
Eiler Fire, CA-SHU-006933		08/06-08/16/14	10/24/14		Cal-OES	96,835.29		
Cover BTU-August, CA-BTU-010882		08/09-08/15/14			Cal-OES	76,030.11		
Junction, CA-MMU-014633		08/18-08/21/14	10/30/14		Cal-OES	23,118.98		
Tecolote, CA-ANF-004034		08/18/14	11/21/14		Cal-OES	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		
Silverado Fire, CA-CNF-002873		09/13-09/15/14	11/21/14		Cal-OES	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		
King Fire, CA-ENF-023461 (OES & 391)		09/20-09/26/14	12/04/14		Cal-OES	184,372.37		
\$ 622,610.25								
								\$ -

Agenda

Item #3



STAFF REPORT

Prepared for: Montecito Fire Protection Board of Directors

Prepared by: Chip Hickman, Fire Chief

Date: December 8, 2014

Topic: Post Retirement Employment of Division Chief Terry McElwee

Background

Division Chief Terry McElwee has been with the Fire District since 1988, and has over 8 years serving the Fire District as a Chief Officer. He has submitted his retirement papers indicating his last day will be December 30, 2014.

The purpose for the request to keep Chief McElwee on staff temporarily and approve the exception to the 180 Day wait period per CG sections 7522.56 & 21224 for post retirement annuitant employment after he retires is threefold:

1. The new Division Chief hired to replace Chief McElwee will not start until February 2015, and will be coming from an agency outside the District. Chief McElwee's temporary employment will prevent stoppage of ongoing District business during January, and will allow the new Division Chief to confer with Chief McElwee while he/she learns District policies and acquire the knowledge and history of ongoing issues necessary for the position.
2. Chief McElwee has been instrumental in preparing the Community Wildfire Protection Plan (CWPP) Request For Proposals (RFP). The District would benefit greatly by having him continue to provide guidance in this project because of his specific knowledge in the development of the plan.
3. Chief McElwee will facilitate the implementation and update of policies and engage on the findings and recommendations recently made in the Citygate Standards of Cover and Risk Assessment Study.

Discussion

This proposal is in alignment with all CalPERS laws and the Public Employees Pension Reform Act (PEPRA) of 2013.

The proposed hourly wage is \$62.04, which is the equivalent of the Assistant Fire Marshal/Captain starting rate. It is estimated that Chief McElwee will work an average of 3 days per week. As a temporary annuitant, he is limited to working 960 hours per fiscal year per California Government Code Section 7522.56.

While in this temporary annuitant position, Chief McElwee will be an hourly employee and receive no benefits or time off. He will have no labor representation, and will be an “at will” employee. His employment can be terminated by either party at any time.

Conclusion

Staff’s recommendation is to retain Terry McElwee as a temporary Annuitant Employee for a temporary period beginning January 1, 2015 and not to exceed six months at an hourly rate of \$62.04. The need to extend his services beyond that time will be re-evaluated in June 2015.

RESOLUTION 2014-17**RESOLUTION OF THE GOVERNING BOARD
OF THE MONTECITO FIRE PROTECTION DISTRICT FOR EXCEPTION TO THE
180-DAY WAIT PERIOD GC sections 7522.56 & 21224**

WHEREAS, in compliance with Government Code section 7522.56 the Montecito Fire Protection Board of Directors must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since his or her retirement date; and

WHEREAS, Terry McElwee will retire from Montecito Fire Protection District in the position of Division Chief - Operations, effective December 30, 2014; and

WHEREAS, section 7522.56 requires that post-retirement employment commence no earlier than 180 days after the retirement date, which is June 28, 2015 without this certification resolution; and

WHEREAS, section 7522.56 provides that this exception to the 180 day wait period shall not apply if the retiree accepts any retirement-related incentive; and

WHEREAS, the Montecito Fire Protection District Board of Directors, the Montecito Fire Protection District and Terry McElwee certify that Terry McElwee has not and will not receive a Golden Handshake or any other retirement-related incentive; and

WHEREAS, the Montecito Fire Protection District Board of Directors hereby appoints Terry McElwee as an extra help retired annuitant to perform the duties equivalent to that of the Captain/Assistant Fire Marshal for the Montecito Fire Protection District under Government Code section 21224, effective January 1, 2015; and

WHEREAS, the entire employment agreement between Terry McElwee and the Montecito Fire Protection District has been reviewed by this body and is attached herein; and

WHEREAS, no matters, issues, terms or conditions related to this employment and appointment have been or will be placed on a consent calendar; and

WHEREAS, the employment shall be limited to 960 hours per fiscal year; and

WHEREAS, the compensation paid to retirees cannot be less than the minimum nor exceed the maximum monthly base salary paid to other employees performing comparable duties, divided by 173.333 to equal the hourly rate; and

WHEREAS, the maximum base salary for this position is \$11,265 per month and the hourly equivalent is \$64.99 and the minimum base salary for this position is \$10,754 per month and the hourly equivalent is \$62.04; and WHEREAS, the hourly rate paid to Terry McElwee will be \$62.04; and

WHEREAS, Terry McElwee has not and will not receive any other benefit, incentive, compensation in lieu of benefit or other form of compensation in addition to this hourly pay rate; and

THEREFORE, BE IT RESOLVED THAT the Montecito Fire Protection District Board of Directors hereby certifies the nature of the appointment of Terry McElwee as described herein and detailed in the attached employment agreement document and that this appointment is necessary to fill the critically needed position equivalent to that of the Captain/Assistant Fire Marshal for the Montecito Fire Protection District by January 1, 2014 because the District needs his experience and expertise to assist in completing current projects, including but not limited to the hiring process for the vacant Shift Battalion Chief and his own replacement for Division Chief of Operations, and transitioning the new employees into those positions.

PASSED AND ADOPTED by the Governing Board of Montecito Fire Protection District this 22nd day of December 2014, by the following vote, to wit:

- AYES:
- NAYS:
- ABSTAIN:
- ABSENT:

President of the Board of Directors

MONTECITO FIRE PROTECTION DISTRICT

ATTEST:



**Post Retirement Temporary
Annuitant Employment Agreement
Between The Montecito Fire Protection District
and Terry McElwee**

1) 960 Hour Fiscal Year Limit:

Per CalPERS Circular letter 200-002-14, as a retired annuitant, Terry McElwee will be limited to work 960-Hours per Fiscal Year. There is no provision in the law to allow a retired annuitant to “volunteer” hours while employed. Should Mr. McElwee work more than the 960 hour maximum per fiscal year under any circumstances, he will be out of compliance with statute and subject to mandatory reinstatement.

2) Retiree Compensation:

As full compensation for all services provided, Mr. McElwee shall be paid at the hourly rate of \$62.04. Such payments shall be subject to such normal statutory deductions by the Employer. This rate is the entry level rate of the Captain / Assistant Fire Marshal, which is appropriate for the work proposed for this temporary assignment.

3) Limited Duration Appointment

Mr. McElwee’s employment will be effective January 1, 2015, not to exceed 6 months, or June 30, 2015. The need to extend his employment beyond that time will be re-evaluated in June, 2015.

4) Retiree Skills

As a “Temporary Annuitant Employee”, Mr. McElwee will assist with District projects currently in progress, including but not limited to:

- a. Completion of the hiring process for the vacant Shift Battalion Chief and Division Chief of Operations, and transitioning the new employees into those positions.
- b. Development of Community Wildfire Protection Plan (CWPP).
- c. Update of certain District Policies and Procedures.
- d. Preparation of responses to findings and recommendations in Citygate’s Standard of Cover and Risk Assessment Study.

IN WITNESS WHEREOF the Employer has caused this agreement to be executed on this 22nd day of December of 2014, by its duly authorized officers and the Employee has set his hand as of the date first above written.

Terry McElwee

Chip Hickman, Fire Chief

Agenda

Item #4

RESOLUTION NO. 2014-16

**A RESOLUTION OF THE GOVERNING BOARD OF THE
MONTECITO FIRE PROTECTION DISTRICT IDENTIFYING
CERTAIN DISTRICT OWNED PROPERTIES AS SURPLUS
AND DONATING THE SURPLUS PROPERTY TO THE
ALLAN HANCOCK COMMUNITY COLLEGE
FIRE TECHNOLOGY PROGRAM**

WHEREAS, the District owns certain assets that were purchased with District general funds, and

WHEREAS, those assets exceed the capital aggregate limit of \$5,000, and

WHEREAS, these assets have been deemed to have exceeded their time of usage and in need of surplus for auction, donations or destruction.

NOW, THEREFORE, BE IT RESOLVED that the following assets be determined as surplus by the District:

38 Kenwood TK 290 portable radios and accompanying accessories (valued at approximately \$7,500)

NOW, THEREFORE, BE IT FURTHER RESOLVED AS FOLLOWS:

The Board of Directors finds that the donation of Kenwood TK 290 portable radios and accessories to the Allan Hancock Community College Fire Technology Program provides a distinct benefit to the District and its constituents as follows: (i) the District’s firefighter recruits are commonly graduates of the Fire Technology Program, and (ii) the District’s personnel will be allowed to utilize the training facilities located at Allan Hancock Community College’s Public Safety Training Complex (“the Safety Training Complex”).

Based upon the benefits to the District, the District agrees to donate the Kenwood TK 290 portable radios and accessories pursuant to a Memorandum of Understanding between Allan Hancock Community College and the District outlining the cooperative relationship that allows the District to utilize the Safety Training Complex, subject to approval by the District’s general counsel.

PASSED AND ADOPTED this 22nd day of December, 2014, by the following called vote:

- AYES:
- NAYS:
- ABSTAIN:
- ABSENT:

John Venable
President
ATTEST:

Secretary

Agenda

Item #5



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee

Prepared by: John Badaracco

Date: December 04, 2014

Topic: Purchase of 2015 Tahoe to replace 2008 Tahoe

Summary

It has been the past practice for the District to replace vehicles at certain predetermined intervals. This is due to the life expectancy, mileage and use of the different vehicles. The vehicle that is used by the Division Chief is now due for replacement.

Background or History

Prices were requested for the vehicle from three different dealers with all options being identical. All dealers were given the same specification sheet to work from. After the vehicle is purchased it will go to a specialty shop to transfer emergency equipment from the old vehicle to the new vehicle and also install radios, lights and sirens. This shop is located in Perris, CA. which is the closest facility for installing the necessary specialized equipment. Below are the bids we received from two dealers; we received no response from Bunnin Chevrolet after three attempts.

Paradise Chevrolet - \$35,689.29

Lake Chevrolet - \$36,863.21

Bunnin Chevrolet – NO RESPONSE

It is my recommendation to purchase from Paradise Chevrolet, as they are both a local vendor and the lowest bidder.

Agenda

Item #6

MONTECITO FIRE PROTECTION DISTRICT
PARS GASB 45 Program**Monthly Account Report for the Period**
9/1/2014 to 9/30/2014Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 9/1/2014	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 9/30/2014
Employer Contribution	\$4,252,026.66	\$0.00	-\$84,197.13	\$1,703.23	\$0.00	\$0.00	\$4,166,126.30
Totals	\$4,252,026.66	\$0.00	-\$84,197.13	\$1,703.23	\$0.00	\$0.00	\$4,166,126.30

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	
-1.98%	-1.09%	7.67%	11.58%	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

