

# MONTECITO FIRE PROTECTION DISTRICT

## Finance Committee Meeting Agenda

Wednesday, March 16, 2016 at 2:00 p.m.

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


Agenda Items May Be Taken Out of the Order Shown

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

The next meeting is scheduled for Thursday, April 14, 2016 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is March 11, 2016.

MONTECITO FIRE PROTECTION DISTRICT



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Chip Hickman, Fire Chief



## **Notes for Finance Committee Meeting**

Tuesday, February 16, 2016 at 2:00 p.m.

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

The meeting was called to order by Director Sinser at 2:01 p.m.

**Directors present:** Director Sinser 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.**

There were no public comments at this meeting.

- 2. Review and make recommendation for approval of January 2016 financial statements.**

After a thorough review of the financial statements, the motion was made by Director van Duinwyk, seconded by Director Sinser to recommend the approval of the financial statements ending January 31, 2016.

- 3. Review PARS OPEB Trust Program statement for December 2015.**

The committee reviewed the PARS OPEB Trust statement for December 2015.

- 4. Fire Chief's Report.**

Chief Hickman requested the Committee's support regarding Division Chief Taylor's bonus pay (\$1,200.00) during the Gibraltar Incident. The Committee requested the MOU language to support their decision of payment.

- 5. Requests for items to be included in the next Finance Committee Meeting.**

There were no requests.

- 6. Adjournment.** At 3:01 p.m.

The next meeting is scheduled for Wednesday, March 16, 2016 at 2:00 p.m.



# Agenda Item #2



**MONTECITO FIRE PROTECTION DISTRICT**  
**CASH RECONCILIATION - ALL FUNDS**  
**February 29, 2016**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 2/1/16	5,251,129.52	191.42	2,214,283.25	4,574,291.86	12,028,197.56
<b>Income:</b>					
Tax Revenue	-	-	-	-	-
<b>Other:</b>					
Mad River Complex, 08/05-08/21/15	32,622.31	-	-	-	32,622.31
Gasquet Complex, 08/15-09/02/15	30,772.33	-	-	-	30,772.33
Mad River Complex, 08/02-08/19/15	28,930.21	-	-	-	28,930.21
ONC Staging, 08/06-08/11/15	28,535.49	-	-	-	28,535.49
Chorro Fire, 08/03-08/06/15	19,806.16	-	-	-	19,806.16
LPNF Fire Support, 08/29/15	799.94	-	-	-	799.94
Rough Fire, 08/22-09/06/15	221,591.66	-	-	-	221,591.66
	<u>363,058.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>363,058.10</u>
<b>Expenses:</b>					
Claims Processed	(101,043.02)	-	-	(40,615.40)	(141,658.42)
Payroll	(828,547.42)	-	-	-	(828,547.42)
<b>Other:</b>					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	375.00	-	-	-	375.00
	<u>(929,215.44)</u>	<u>-</u>	<u>-</u>	<u>(40,615.40)</u>	<u>(969,830.84)</u>
Cash Balance at 2/29/16	<u>4,684,972.18</u>	<u>191.42</u>	<u>2,214,283.25</u>	<u>4,533,676.46</u>	<u>11,421,424.82</u>
Cash in Treasury per Balance Sheet	<u>5,046,204.63</u>	<u>191.42</u>	<u>2,214,283.25</u>	<u>4,533,676.46</u>	<u>11,794,355.76</u>
<b>Difference</b>	361,232.45	-	-	-	361,232.45
<b>Reconciliation:</b>					
Outstanding payroll payments					
Delta Dental	14,331.58	-	-	-	14,331.58
Vision Service Plan	2,906.80	-	-	-	2,906.80
CalPERS retirement contributions	71,742.05	-	-	-	71,742.05
Mass Mutual contributions	20,209.00	-	-	-	20,209.00
Payroll direct deposit	252,043.02	-	-	-	252,043.02
	<u>361,232.45</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>361,232.45</u>

\* Summary of reimbursed expenses:

Carpinteria-Summerland Fire District - Reimbursement for ACLS/PALS tuition for 2 students, \$375

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

Payee	Description	Amount
<b>Fund 3650 - General</b>		
ADP Inc	ADP fees, 2 months	580.53
Aflac	Employee paid insurance, January	1,526.28
Airgas West	Oxygen refills	111.10
Allstar Fire Equipment Inc	PPE: suspenders (10), hoods (10)	774.92
Allstar Fire Equipment Inc	PPE: Structure gloves (15)	1,326.78
Bound Tree Medical	Patient medical supplies, 2 months	3,045.17
Burtens Fire Inc	Vehicle supplies for PT91 and OES 317	176.91
Burtens Fire Inc	Foam controller, E92	1,134.75
California Electric Supply	110 volt outlet for Medic91	18.58
Callback Staffing Solutions LLC	Online scheduling program, 2 months	189.00
Capitol Public Finance Group LLC	Financial policies consulting, Nov.	1,575.00
Chapman, Scott	S. Chapman Reimb: Management 2D	1,243.12
Chapman, Scott	S. Chapman Reimb: Command 2E	970.79
Chapman, Scott	S. Chapman Reimb: Columbia Southern MAT 1301	567.00
CIRGIS Inc	CIRGIS aerial imagery final payment (budgeted)	4,000.00
Coastal Copy	Fax machine for Prevention Bureau	733.32
Code 3 Life Support Education	ACLS and PALS renewal course	1,750.00
Community Radio Inc	Gibraltar space quarterly rental, January-March	919.92
Compressed Air of CA	MAKO air compressor repair parts	286.33
Conexis Benefits Administrator LP	FSA plan reimbursements, employee paid	5,085.87
Cox Communications	CAD connectivity & Internet	2,761.90
Davis, Shaun	S. Davis Reimb: Burn prop lunch	83.38
Day Wireless Systems	Service call to repair mobile repeater in BC	610.80
Department of Justice	LiveScan fingerprint screening (2)	98.00
Entenmann Rovin Co	Badges (2)	235.54
Geo Elements LLC	Gibraltar Fire run damage assessment	1,080.00
Goldman Magdalin Krikes LLP	Worker's comp legal services, 2 months	210.00
Hauser, Ben	B. Hauser Reimb: AHC Fire Technology 104	158.00
Hauser, Ben	B. Hauser Reimb: Firehouse World	60.00
Hauser, Ben	B. Hauser Reimb: Leadership 381	2,237.79
Hugo's Auto Detailing	Car wash service, January	160.00
Impulse Internet Services	Phone services, March	497.65
InformaCo Emend Billing Service	IT support, February	4,600.00
InformaCo Emend Billing Service	IT support (billable), January	1,320.00
Interstate Batteries of Sierra Madre	Batteries for E392	357.32
Johnson Equipment Co	Mobile radio microphone cords (2)	98.01
Kimball Midwest Corp	Mechanic shop stock supplies	698.07
Kussmaul Electronics Co	On-board battery charger, E391 & E392	1,479.92
Marborg Industries	Refuse disposal, 2 months	862.10
McCormix Corporation	Diesel fuel, 1/28	539.93
McCracken, Ryland	R. McCracken Reimb: ICS 300	586.20
Mission Uniform Service Inc	Shop towels, 2 months	863.95
Montecito Journal	Public notice: CWPP public meeting	66.00
Montecito Tree Care Inc	Post-project chipping: 810 Cima del Mundo	6,880.00
Montecito Village Hardware	Hardware supplies: cords, sprayer	53.97
Montecito Water District	Water service	582.88
Muller, Leslie	L. Muller Reimb: Navigator Conference	1,250.30
O'Connor Pest Control	Quarterly pest control maintenance	178.00
Peyton Scapes	Landscape maintenance	550.00



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

Payee	Description	Amount
Precision Imaging	Office copier usage fee, 2 months	719.31
Precision Imaging	Service call for loft fax machine	140.00
Precision Imaging	Staples for Toshiba copier	97.72
Price Postel & Parma	Legal services, December	7,418.50
Price Postel & Parma	Legal services, January	4,284.00
Ready Refresh By Nestle	Bottled water	173.08
Safety Kleen Corp	Quarterly solvent tank maintenance	326.99
Sansum Clinic	Employee annual medical exams	9,509.50
Santa Barbara Co Fire Chief Assoc	Training: S-339 All Risk Course (6 students)	2,970.00
Santa Barbara Locksmiths Inc	Service call to repair generator room knob, Sta. 1	105.00
Santa Barbara News Press	Newspaper subscription, 1 year	194.35
Santa Barbara Trophy	Mailbox tags and Directors' name plates	122.31
Satcom Global Inc	Satellite phone charges	151.59
SB County Auditor-Controller	Additional user tax	96.42
SB Mailworks	Neighborhood chipping flyer: 1/27/16	183.18
Sintra Group	Pre-employment background check - 1 employee	1,357.50
South Coast Emerg. Vehicle Svce	Mechanic shop supplies	134.02
Southern California Edison	Electricity service	1,603.84
Sprinkle Tire Inc	Tires (6), mounting and alignment service, R91	991.54
Sprint	E92 Sim card for MDC, 2 months	75.98
Suds-Duds Launderette	Turnouts cleaned	451.25
The Gas Company	Gas service, 2 months	459.81
The UPS Store	Shipping charges and supplies	43.54
The Village Service Station	Gasoline charges, January	1,197.07
US Bank Corporate Card	Certified mail	29.05
	NFPA 299 publication	34.65
	Fax, back-up server, & website assist monthly fees	38.94
	Breakfast for AFSS meeting (reimbursed)	77.26
	Jenkins/Reed: Everbridge training lunches	97.65
	UHF/VHF radio adapter kit	186.19
	E-mail spam software and DVD writer (932)	187.84
	Shop vacuum and 3 tire pressure gauges	188.46
	Gasoline charges	266.26
	Vehicle cleaning supplies and repair parts	397.88
	Meals for captain interview panels, RAWs lunch	446.06
	Gregson/Lauritson: Arson Investigations Conference	484.47
	T. Ederer: Firehouse World Conference	499.00
	New windshield (900)	610.00
	Exercise bike (budgeted)	625.32
	J. Badaracco: CA Fire Mechanics tuition and tests	846.37
	Taylor/Gil: LCW Annual Conference	1,060.40
	PPE: Extrication gloves	1,164.64
	Widling/Bass/Galbraith: Apparatus Symposium	2,559.60
Ruggiero Plumbing	Plumbing repairs in kitchen and bathroom, Sta. 2	355.00
Lewis Plumbing	Plumbing service call - clogged drain, Sta. 2	185.00
Draganchuck	Service call to reset fire alarm system, Sta. 2	150.00
Verizon California	Phone service	1,415.11
Verizon Wireless	Wireless service, January	1,034.89
Villarreal, Jeff	J. Villarreal Reimb: Firehouse World (train ticket)	121.40
	Fund 3650 Total	<u>101,043.02</u>

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

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
<b><u>Fund 3653 - Land &amp; Building</u></b>		
Dudek & Associates Inc	Archaeological assessment - San Leandro	500.00
Price Postel & Parma	Legal services - San Leandro, December	20,590.90
Price Postel & Parma	Legal services - Station 3, January	2,520.00
Price Postel & Parma	Legal services - San Leandro, January	12,504.50
Waters Land Surveying	ALTA survey and report - San Leandro	4,500.00
	Fund 3653 Total	<u>40,615.40</u>

**MONTECITO FIRE PROTECTION DISTRICT  
PAYROLL EXPENDITURES  
February 2016**

Regular Salaries	\$	504,915.02
Part-Time Salaries		4,548.15
Directors Fees		1,360.00
Auxiliary		3,910.00
FLSA Safety		5,886.10
FLSA Dispatch		2,727.09
Overtime		50,792.77
Dispatch Cadre Earnings		2,028.00
Mass Mutual 457 Contribution		8,000.00
4850 Labor Code Payroll		<u>2,023.60</u>
 Gross Wages	 \$	 586,190.73
 District Contributions to Insurance		 120,236.81
District Contributions to Medicare/SS		8,369.59
District Contributions to SUI		351.37
CalPERS Employee Contribution, District paid		47,860.63
CalPERS Employer Contribution, Employee paid		(24,868.69)
CalPERS, District Contribution		96,245.92
Health and Dependent Care FSA Contributions		(4,312.62)
Due to AFLAC		<u>(1,526.32)</u>
 Total Benefits		 <u>242,356.69</u>
<b>Grand Total</b>	<b>\$</b>	<b><u>828,547.42</u></b>

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Davis, S.	01/11/16		8.5	511.66			511.66	Burn prop training
Holthe, D.	01/12/16	8.0	-	-	-			
Holthe, D.	01/13/16	7.0	-	-	-			
Elliott, M.	01/21/16		10.0	688.50	688.50			
Blake, G.	01/23/16		3.5	219.92			219.92	ACLS class
Fuentes, E.	01/25/16		24.0	1,730.52	1,730.52			
Reed, J.	01/25/16		1.0	72.48			72.48	Board meeting
Gil, A.	01/26/16		1.0	84.74			84.74	Board meeting
Reed, J.	01/26/16		3.0	217.44			217.44	Payroll assistance (CSFD)
Villarreal, J.	01/26/16		9.5	752.97	752.97			
Wrenn, B.	01/26/16		9.0	398.79			398.79	Auto extrication training
Davis, S.	01/27/16		24.0	1,444.68	1,444.68			
Grant, L.	01/27/16		24.0	1,063.44	1,063.44			
Powell, K.	01/27/16		24.0	1,405.08	1,405.08			
Bass, L.	01/28/16		6.0	393.66			393.66	HazMat meeting
Villarreal, J.	01/28/16		24.0	1,902.24	1,902.24			
Bass, L.	01/29/16		6.0	393.66			393.66	HazMat meeting
Whilt, S.	01/29/16		6.0	295.56	295.56			
Gregson, A.	02/01/16		15.0	963.00	963.00			
Lauritson, R.	02/01/16		14.0	1,706.67	1,706.67			
Poulos, T.	02/01/16		24.0	1,544.04	1,544.04			
Skei, E.	02/01/16	24.0	-	-	-			
Blake, G.	02/02/16		24.0	1,508.04	1,508.04			
Gregson, A.	02/02/16		15.0	963.00	963.00			
Fuggles, K.	02/03/16	24.0	-	-	-			
Gregson, A.	02/03/16		15.0	963.00	963.00			
Holthe, D.	02/03/16		24.0	1,991.88	1,991.88			
Ederer, T.	02/04/16		24.0	1,925.00	1,925.00			
Mann, K.	02/05/16		24.0	1,730.52	1,730.52			
Taylor, J.	02/05/16		2.5	103.35			103.35	Dispatcher quarterly meeting

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Wrenn, B.	02/06/16		10.0	443.10	443.10			
Hickman, K.	02/08/16		5.5	357.72	-		357.72	Paramedic training
Muller, L.	02/08/16		2.0	92.85			92.85	CPR/AED training
Villarreal, J.	02/08/16		24.0	1,902.24	1,902.24			
Walkup, R.	02/08/16		9.0	539.87	539.87			
<b>Payroll 2/16/16</b>				<b>28,309.62</b>	<b>25,463.35</b>	<b>-</b>	<b>2,846.27</b>	
Whilt, S.	01/16/16		3.5	172.41			172.41	ACLS class
Blake, G.	01/17/16		3.0	188.51			188.51	PALS class
Bennewate, B.	01/25/16		24.0	1,288.80	1,288.80			
Bennewate, B.	02/03/16		24.0	1,288.80	1,288.80			
Gil, A.	02/07/16	4.5	-	-			-	Financial audit financials/payroll prep
Gregson, A.	02/07/16		24.0	1,925.00	1,925.00			
Grant, L.	02/09/16		3.0	132.93	132.93			
Hickman, K.	02/09/16	8.0	16.0	1,040.64	1,040.64			
Reed, J.	02/10/16		1.0	72.48			72.48	CWPP public meeting
Walkup, R.	02/12/16		24.0	1,439.64	1,439.64			
Jenkins, J.	02/13/16		12.0	1,289.34	1,289.34			
Taylor, J.	02/13/16	12.0	-	-				
Grant, L.	02/14/16		24.0	1,063.44	1,063.44			
Widling, A.	02/14/16		24.0	1,925.00	1,925.00			
Muller, L.	02/15/16		24.0	1,114.20	1,114.20			
Hickman, K.	02/16/16		2.0	130.08			130.08	Paramedic accreditation class
McCracken, R.	02/17/16	4.0	20.0	1,321.20	1,321.20			
Wrenn, B.	02/17/16		9.0	398.79	398.79			
Briner, A.	02/18/16		18.0	1,373.22	1,373.22			
Muller, L.	02/19/16		16.0	742.80	742.80			
Galbraith, A.	02/20/16		5.5	331.07			331.07	PALS class
Lauritson, R.	02/20/16		24.0	2,925.72	2,925.72			
Widling, A.	02/20/16		24.0	1,925.00	1,925.00			
Whilt, S.	02/22/16		8.0	394.08	394.08			
<b>Payroll 3/1/16</b>				<b>22,483.15</b>	<b>21,588.60</b>	<b>-</b>	<b>894.55</b>	
<b>Grand Total</b>				<b>50,792.77</b>	<b>47,051.95</b>	<b>-</b>	<b>3,740.82</b>	
<b>% of Total</b>				<b>100.0%</b>	<b>92.6%</b>	<b>0.0%</b>	<b>7.4%</b>	

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME SUMMARY**

**Fiscal Year 2014-15**

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	54,746.66	-	3,482.39	58,229.05
AUGUST	86,994.40	187,986.81	2,798.86	277,780.07
SEPTEMBER	48,043.14	106,053.76	5,491.04	159,587.93
OCTOBER	52,145.54	43,661.73	6,047.12	101,854.39
NOVEMBER	46,710.60	-	14,769.37	61,479.97
DECEMBER	85,597.37	-	27,550.49	113,147.86
JANUARY	90,637.81	-	7,324.76	97,962.57
FEBRUARY	42,332.31	-	8,579.85	50,912.16
MARCH	62,100.66	-	31,683.75	93,784.41
APRIL	94,279.85	-	20,875.14	115,154.99
MAY	32,281.95	-	8,358.40	40,640.35
JUNE	37,471.74	31,262.47	3,958.29	72,692.50
<b>TOTAL</b>	<b>733,342.01</b>	<b>368,964.77</b>	<b>140,919.46</b>	<b>1,243,226.23</b>

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD Feb 2015	507,207.81	337,702.30	76,043.88	920,953.98

**Fiscal Year 2015-16**

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	<b>75,118.24</b>
AUGUST	39,374.01	392,353.36	1,923.13	<b>433,650.50</b>
SEPTEMBER	81,872.55	211,227.62	2,502.77	<b>295,602.94</b>
OCTOBER	67,164.38	1,767.60	1,435.33	<b>70,367.31</b>
NOVEMBER	66,602.43	28,894.69	15,424.45	<b>110,921.57</b>
DECEMBER	96,812.16	4,730.31	12,117.85	<b>113,660.32</b>
JANUARY	52,753.02	2,139.45	6,680.76	<b>61,573.23</b>
FEBRUARY	47,051.95	-	3,740.82	<b>50,792.77</b>
MARCH				-
APRIL				-
MAY				-
JUNE				-
<b>TOTAL</b>	<b>477,972.13</b>	<b>687,467.01</b>	<b>46,247.73</b>	<b>1,211,686.87</b>
<b>Budget</b>	<b>750,000.00</b>	<b>325,000.00</b>	<b>125,000.00</b>	
<b>% of Budget</b>	<b>63.7%</b>	<b>211.5%</b>	<b>37.0%</b>	

**Variance Report**  
**Finance Committee - March 16, 2016**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1	Balance Sheet 115	Fair market value adjustments posted by the County on a quarterly basis.
2	Balance Sheet 0130	Cash held with Cochrane Property Management for rental property units.
3	Balance Sheet 1400	The deposit amounts held for the three rental property tenants.
4	Balance Sheet 1730	This account serves as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Deposit Journal Entry.
5	Financial Status Taxes Total	In general, approximately 55% of property tax revenues are distributed by December. The District was at 57% of budgeted revenue at 12/31/15.
6	Financial Status 3750 & 4476	Please see the Fire Assignments spreadsheet for billing and revenue details.
7	Financial Status 6700	The majority of the unemployment insurance contribution posted in January with the first payroll of the year. Payments will be minimal for the remainder of the fiscal year.
8	Financial Status 6900	The District's new worker's compensation insurance requires a premium payment at the beginning of the fiscal year.
9	Financial Status 7030	This account includes \$35,000 budgeted for new turnouts. Purchase is expected to be completed by March/April.
10	Financial Status 7120	This account is used for repairs to equipment, machines, etc. Expenses are lower than expected at this point, but it's difficult to predict future expenses.
11	Financial Status 7205	The majority of hazard mitigation projects will start in late February when the "Neighborhood Projects" start.
12	Financial Status 7348	This account is for budgeted items that have not been purchased yet, including: hose maintenance, radios, mobile data computers. The recent computer replacement expense of \$36,000 will be reclassified from Office Expense to account 7348.
13	Financial Status 7460	Professional service fees have remained lower than expected this fiscal year. There's nothing specifically that accounts for the variance.
14	Financial Status 7546	Fee paid to the SB County Tax Collector's office. Paid in April/May.
15	Financial Status 7650	A special project scheduled for the spring is the Pre-hazard Abatement mailing to all residents.
16	Financial Status 8300	Plans to purchase budgeted capital assets are ongoing. Capital assets include the technology upgrade to the Department Operations Center (\$50,000), radio back-up battery (\$10,000), thermal imager cameras (\$32,500), and hydrant maintenance (\$50,000).
17	Financial Trend 5909	Last year the District received an unexpected Medicare subsidy payment from CalPERS for \$23,500. CalPERS will not be issuing a subsidy payment this year.
18	Financial Trend 7205	The Wildland Specialists have engaged in more projects this fiscal year because of the availability of the Cal Fire inmate crews, resulting in more expenses than in past years.

**Variance Report**  
**Finance Committee - March 16, 2016**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
19 Financial Trend	7363	Vehicle maintenance expenses are currently higher than anticipated for this time of year, due to some major mechanical repairs and regular wear and tear maintenance as a result of a busy fire assignment season.
20 Financial Trend	7400	Medical expenses are higher than in past years due to some budgeted expenses for the current year, including, medical narcotics vaults (\$9k) and 2 Lifepak AEDs (\$5k).
21 Expenditure Trend	6900	During long-term work-related injuries, the worker's compensation insurance makes payments to the District while the employee's wages are continued. The payments recovered are credited back to the WC insurance expense account, which results in the negative balance.
22 Expenditure Trend	7450	The computer replacement expense of \$36,000 was mistakenly charged to account 7450 in January. The expense will be reclassified to account 7348, where the expense was budgeted.
23 Expenditure Trend	7732	January and February were busy months of training payments and reimbursements. Several District employees attended Firehouse World, Apparatus Symposium, and Division Supervisor All-Risk Courses, which resulted in a higher than average training expense.



# Balance Sheet

As of: 2/29/2016  
Accounting Period: CLOSED

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2016
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	5,014,779.63	12,087,522.98	12,056,097.98	5,046,204.63
0115 -- Treasury FMV Adjustment	2,865.52	0.00	8,842.06	-5,976.54 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,353.84	8,440.07	11,698.49	5,095.42 2
0230 -- Accounts Receivable	114,594.00	0.00	114,594.00	0.00
0240 -- Interest Receivable	5,962.84	4,003.97	9,966.81	0.00
<b>Total Assets</b>	<b>5,147,055.83</b>	<b>12,099,967.02</b>	<b>12,201,199.34</b>	<b>5,045,823.51</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	3,209,084.39	3,209,084.39	0.00
1015 -- EFT Payable	3,149.86	1,210,491.58	1,207,341.72	0.00
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	4,391,908.18	4,366,084.32	0.00
1240 -- Accrued Expenses	14,975.00	14,975.00	0.00	0.00
1400 -- Deposits	2,500.00	0.00	500.00	3,000.00 3
1730 -- Unidentified Deposits	0.00	729,325.27	729,325.27	0.00 4
<b>Total Liabilities</b>	<b>330,019.72</b>	<b>9,839,355.42</b>	<b>9,512,335.70</b>	<b>3,000.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	2,865.52	2,865.52	0.00	0.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	3,613,670.59	32,067,324.10	32,295,977.02	3,842,323.51
<b>Total Equity</b>	<b>4,817,036.11</b>	<b>32,070,189.62</b>	<b>32,295,977.02</b>	<b>5,042,823.51</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>5,147,055.83</b>	<b>41,909,545.04</b>	<b>41,808,312.72</b>	<b>5,045,823.51</b>

# Balance Sheet

As of: 2/29/2016  
Accounting Period: CLOSED

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

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2016
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	180.30	795,540.13	795,529.01	191.42
0115 -- Treasury FMV Adjustment	0.10	0.08	0.34	-0.16
0240 -- Interest Receivable	0.18	9.95	10.13	0.00
<b>Total Assets</b>	<b>180.58</b>	<b>795,550.16</b>	<b>795,539.48</b>	<b>191.26</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	792,569.01	792,569.01	0.00
1210 -- Accounts Payable	0.00	795,529.01	795,529.01	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>1,591,058.02</b>	<b>1,591,058.02</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	0.10	0.18	0.08	0.00
2140 -- Fund Balance-Assigned	180.48	0.00	0.00	180.48
2200 -- Fund Balance-Residual	0.00	1,591,104.43	1,591,115.21	10.78
<b>Total Equity</b>	<b>180.58</b>	<b>1,591,104.61</b>	<b>1,591,115.29</b>	<b>191.26</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>180.58</b>	<b>3,182,162.63</b>	<b>3,182,173.31</b>	<b>191.26</b>

# Balance Sheet

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2016
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,386,382.70	6,294.34	178,393.79	2,214,283.25
0115 -- Treasury FMV Adjustment	1,363.62	885.43	4,140.63	-1,891.58
0240 -- Interest Receivable	2,259.63	4,034.71	6,294.34	0.00
<b>Total Assets</b>	<b>2,390,005.95</b>	<b>11,214.48</b>	<b>188,828.76</b>	<b>2,212,391.67</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	178,369.80	178,369.80	0.00
1210 -- Accounts Payable	0.00	178,369.80	178,369.80	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>356,739.60</b>	<b>356,739.60</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	1,363.62	2,249.05	885.43	0.00
2140 -- Fund Balance-Assigned	2,388,642.33	0.00	0.00	2,388,642.33
2200 -- Fund Balance-Residual	0.00	532,455.85	356,205.19	-176,250.66
<b>Total Equity</b>	<b>2,390,005.95</b>	<b>534,704.90</b>	<b>357,090.62</b>	<b>2,212,391.67</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>2,390,005.95</b>	<b>891,444.50</b>	<b>713,830.22</b>	<b>2,212,391.67</b>

# Balance Sheet

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/29/2016
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	7,082,751.75	17,749.61	2,566,824.90	4,533,676.46
0115 -- Treasury FMV Adjustment	4,047.20	3,163.92	11,128.23	-3,917.11
0240 -- Interest Receivable	6,850.72	10,898.89	17,749.61	0.00
<b>Total Assets</b>	<b>7,093,649.67</b>	<b>31,812.42</b>	<b>2,595,702.74</b>	<b>4,529,759.35</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	12,250.00	12,250.00	0.00
1015 -- EFT Payable	0.00	46,307.90	46,307.90	0.00
1210 -- Accounts Payable	0.00	58,307.90	58,307.90	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>116,865.80</b>	<b>116,865.80</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	4,047.20	7,211.12	3,163.92	0.00
2140 -- Fund Balance-Assigned	7,089,602.47	0.00	0.00	7,089,602.47
2200 -- Fund Balance-Residual	0.00	5,150,966.05	2,591,122.93	-2,559,843.12
<b>Total Equity</b>	<b>7,093,649.67</b>	<b>5,158,177.17</b>	<b>2,594,286.85</b>	<b>4,529,759.35</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>7,093,649.67</b>	<b>5,275,042.97</b>	<b>2,711,152.65</b>	<b>4,529,759.35</b>

# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	14,439,960.00	8,098,627.69	-6,341,332.31	56.08 %
3011 -- Property Tax-Unitary	113,640.00	0.00	-113,640.00	0.00 %
3015 -- PT PY Corr/Escapes Secured	-37,185.00	-486.36	36,698.64	1.31 %
3020 -- Property Tax-Current Unsec	619,890.00	658,613.77	38,723.77	106.25 %
3040 -- Property Tax-Prior Secured	0.00	119.31	119.31	--
3050 -- Property Tax-Prior Unsecured	0.00	56.05	56.05	--
3054 -- Supplemental Pty Tax-Current	237,945.00	0.00	-237,945.00	0.00 %
<b>Taxes</b>	<b>15,374,250.00</b>	<b>8,756,930.46</b>	<b>-6,617,319.54</b>	<b>56.96 %</b>
<b>Use of Money and Property</b>				
3380 -- Interest Income	17,465.00	4,003.97	-13,461.03	22.93 %
3381 -- Unrealized Gain/Loss Invstmnts	-2,866.00	-8,842.06	-5,976.06	308.52 %
3409 -- Other Rental of Bldgs and Land	51,660.00	21,775.00	-29,885.00	42.15 %
<b>Use of Money and Property</b>	<b>66,259.00</b>	<b>16,936.91</b>	<b>-49,322.09</b>	<b>25.56 %</b>
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	260,000.00	61,845.20	-198,154.80	23.79 %
4220 -- Homeowners Property Tax Relief	84,365.00	41,487.16	-42,877.84	49.18 %
<b>Intergovernmental Revenue-State</b>	<b>344,365.00</b>	<b>103,332.36</b>	<b>-241,032.64</b>	<b>30.01 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	65,000.00	382,285.31	317,285.31	588.13 %
<b>Intergovernmental Revenue-Federal</b>	<b>65,000.00</b>	<b>382,285.31</b>	<b>317,285.31</b>	<b>588.13 %</b>
<b>Charges for Services</b>				
5105 -- Reimb for District Services	183,020.00	91,519.17	-91,500.83	50.01 %
<b>Charges for Services</b>	<b>183,020.00</b>	<b>91,519.17</b>	<b>-91,500.83</b>	<b>50.01 %</b>

FIN Pg. 21

# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,860.00	2,429.21	-3,430.79	41.45 %
Miscellaneous Revenue	5,860.00	2,429.21	-3,430.79	41.45 %
Revenues	16,038,754.00	9,353,433.42	-6,685,320.58	58.32 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,977,727.00	4,221,936.28	2,755,790.72	60.51 %
6300 -- Overtime	125,000.00	43,565.70	81,434.30	34.85 %
6301 -- Overtime - Reimbursable	325,000.00	691,154.43	-366,154.43	212.66 %
6310 -- Overtime - Constant Staffing	750,000.00	442,968.82	307,031.18	59.06 %
6400 -- Retirement Contribution	2,106,890.00	1,503,488.05	603,401.95	71.36 %
6475 -- Retiree Medical OPEB	3,293,913.00	1,646,956.00	1,646,957.00	50.00 %
6550 -- FICA/Medicare	112,717.00	71,840.54	40,876.46	63.74 %
6600 -- Health Insurance Contrib	1,415,488.00	1,026,914.64	388,573.36	72.55 %
6700 -- Unemployment Ins Contribution	9,100.00	7,946.82	1,153.18	87.33 % 7
6900 -- Workers Compensation	525,000.00	451,688.19	73,311.81	86.04 % 8
Salaries and Employee Benefits	15,640,835.00	10,108,459.47	5,532,375.53	64.63 %
Services and Supplies				
7030 -- Clothing and Personal	49,500.00	6,046.01	43,453.99	12.21 % 9
7050 -- Communications	77,300.00	56,640.16	20,659.84	73.27 %
7060 -- Food	2,500.00	378.13	2,121.87	15.13 %
7070 -- Household Supplies	33,760.00	16,255.41	17,504.59	48.15 %
7090 -- Insurance (Liability)	31,000.00	27,333.00	3,667.00	88.17 %
7120 -- Equipment Maintenance	35,000.00	10,720.57	24,279.43	30.63 % 10
7200 -- Structure & Ground Maintenance	38,550.00	21,221.95	17,328.05	55.05 %
7205 -- Fire Defense Zone (Hazard Mitigation)	140,750.00	48,842.29	91,907.71	34.70 % 11

# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
7322 -- Consulting & Mgmt Fees	3,100.00	1,380.50	1,719.50	44.53 %
7324 -- Audit and Accounting Fees	23,250.00	18,483.25	4,766.75	79.50 %
7348 -- Instruments & Equip. < \$5000	99,090.00	1,207.24	97,882.76	1.22 %
7363 -- Equipment Maintenance (Vehicles)	58,000.00	44,166.10	13,833.90	76.15 %
7400 -- Medical, Dental and Lab	44,860.00	34,899.65	9,960.35	77.80 %
7430 -- Memberships	9,500.00	7,320.50	2,179.50	77.06 %
7450 -- Office Expense	58,530.00	47,191.12	11,338.88	80.63 %
7460 -- Professional & Special Service	371,000.00	144,560.92	226,439.08	38.97 %
7507 -- ADP Payroll Fees	7,500.00	4,137.38	3,362.62	55.17 %
7510 -- Contractual Services	43,300.00	26,121.16	17,178.84	60.33 %
7530 -- Publications & Legal Notices	3,000.00	2,373.88	626.12	79.13 %
7546 -- Administrative Expense	165,000.00	0.00	165,000.00	0.00 %
7580 -- Rents/Leases-Structure	4,400.00	2,743.02	1,656.98	62.34 %
7630 -- Small Tools & Instruments	12,090.00	5,800.25	6,289.75	47.98 %
7650 -- Special Departmental Expense	61,500.00	29,875.37	31,624.63	48.58 %
7671 -- Special Projects	17,500.00	5,182.94	12,317.06	29.62 %
7730 -- Transportation and Travel	25,000.00	15,375.53	9,624.47	61.50 %
7731 -- Gasoline-Oil-Fuel	63,000.00	32,622.79	30,377.21	51.78 %
7732 -- Training	89,750.00	42,155.21	47,594.79	46.97 %
7760 -- Utilities	48,000.00	26,909.01	21,090.99	56.06 %
Services and Supplies	1,615,730.00	679,943.34	935,786.66	42.08 %
Other Charges				
7860 -- Contrib To Other Agencies	25,000.00	25,000.00	0.00	100.00 %
Other Charges	25,000.00	25,000.00	0.00	100.00 %
Capital Assets				
8300 -- Equipment	153,250.00	10,400.21	142,849.79	6.79 %
Capital Assets	153,250.00	10,400.21	142,849.79	6.79 %

# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Expenditures	17,434,815.00	10,823,803.02	6,611,011.98	62.08 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	2,459,473.00	2,459,473.00	0.00	100.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	32,214.00	32,214.00	--
Other Financing Sources	2,459,473.00	2,491,687.00	32,214.00	101.31 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,065,500.00	795,530.00	269,970.00	74.66 %
Other Financing Uses	1,065,500.00	795,530.00	269,970.00	74.66 %
Other Financing Sources & Uses	1,393,973.00	1,696,157.00	302,184.00	121.68 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	2,866.00	2,865.52	-0.48	99.98 %
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
Changes to Fund Balances	2,866.00	2,865.52	-0.48	99.98 %
Montecito Fire Protection Dist	778.00	228,652.92	227,874.92	29,389.84 %



# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	9.95	9.95	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-0.26	-0.26	--
Use of Money and Property	0.00	9.69	9.69	--
<b>Revenues</b>	0.00	9.69	9.69	--
<b>Expenditures</b>				
Services and Supplies				
7460 -- Professional & Special Service	3,000.00	2,960.00	40.00	98.67 %
Services and Supplies	3,000.00	2,960.00	40.00	98.67 %
<b>Other Charges</b>				
7830 -- Interest Expense	51,573.00	51,573.20	-0.20	100.00 %
Other Charges	51,573.00	51,573.20	-0.20	100.00 %
<b>Expenditures</b>	54,573.00	54,533.20	39.80	99.93 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	795,500.00	795,530.00	30.00	100.00 %
Other Financing Sources	795,500.00	795,530.00	30.00	100.00 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	741,000.00	740,995.81	4.19	100.00 %
Other Financing Uses	741,000.00	740,995.81	4.19	100.00 %
Other Financing Sources & Uses	54,500.00	54,534.19	34.19	100.06 %

# Financial Status

As of: 2/29/2016 (67% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	1.00	0.18	-0.82	18.00 %
Decrease to Restricted	1.00	0.18	-0.82	18.00 %
Increase to Restricted				
9797 -- Unrealized Gains	1.00	0.08	0.92	8.00 %
Increase to Restricted	1.00	0.08	0.92	8.00 %
Changes to Fund Balances	0.00	0.10	0.10	--
Montecito Fire Pension Oblig	-73.00	10.78	83.78	-14.77 %

# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	4,034.71	4,034.71	--
3381 -- Unrealized Gain/Loss Invstmnts	-1,364.00	-3,255.20	-1,891.20	238.65 %
Use of Money and Property	-1,364.00	779.51	2,143.51	-57.15 %
<b>Revenues</b>	-1,364.00	779.51	2,143.51	-57.15 %
<b>Expenditures</b>				
Services and Supplies				
7363 -- Equipment Maintenance	30,000.00	0.00	30,000.00	0.00 %
<b>Services and Supplies</b>	30,000.00	0.00	30,000.00	0.00 %
<b>Capital Assets</b>				
8300 -- Equipment	315,900.00	178,393.79	137,506.21	56.47 %
<b>Capital Assets</b>	315,900.00	178,393.79	137,506.21	56.47 %
<b>Expenditures</b>				
<b>Expenditures</b>	345,900.00	178,393.79	167,506.21	51.57 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	270,000.00	0.00	-270,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	30,000.00	0.00	-30,000.00	0.00 %
<b>Other Financing Sources</b>	300,000.00	0.00	-300,000.00	0.00 %
<b>Other Financing Sources &amp; Uses</b>	300,000.00	0.00	-300,000.00	0.00 %
<b>Changes to Fund Balances</b>				
Decrease to Restricted				
9797 -- Unrealized Gains	2,250.00	2,249.05	-0.95	99.96 %
<b>Decrease to Restricted</b>	2,250.00	2,249.05	-0.95	99.96 %

# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Increase to Restricted				
9797 -- Unrealized Gains	886.00	885.43	0.57	99.94 %
Increase to Restricted	886.00	885.43	0.57	99.94 %
Changes to Fund Balances	1,364.00	1,363.62	-0.38	99.97 %
Montecito Fire Cap Outlay Res	-45,900.00	-176,250.66	-130,350.66	383.99 %

# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	10,898.89	10,898.89	--
3381 -- Unrealized Gain/Loss Invstmnts	-4,048.00	-7,964.31	-3,916.31	196.75 %
Use of Money and Property	-4,048.00	2,934.58	6,982.58	-72.49 %
<b>Revenues</b>	<b>-4,048.00</b>	<b>2,934.58</b>	<b>6,982.58</b>	<b>-72.49 %</b>
<b>Expenditures</b>				
<b>Capital Assets</b>				
8100 -- Land	100,000.00	45,000.00	55,000.00	45.00 %
8700 -- Work in Progress	0.00	62,351.90	-62,351.90	--
<b>Capital Assets</b>	<b>100,000.00</b>	<b>107,351.90</b>	<b>-7,351.90</b>	<b>107.35 %</b>
<b>Expenditures</b>	<b>100,000.00</b>	<b>107,351.90</b>	<b>-7,351.90</b>	<b>107.35 %</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Uses</b>				
7901 -- Oper Trf (Out)	2,459,473.00	2,459,473.00	0.00	100.00 %
<b>Other Financing Uses</b>	<b>2,459,473.00</b>	<b>2,459,473.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Other Financing Sources &amp; Uses</b>	<b>-2,459,473.00</b>	<b>-2,459,473.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Changes to Fund Balances</b>				
<b>Decrease to Restricted</b>				
9797 -- Unrealized Gains	7,212.00	7,211.12	-0.88	99.99 %
<b>Decrease to Restricted</b>	<b>7,212.00</b>	<b>7,211.12</b>	<b>-0.88</b>	<b>99.99 %</b>
<b>Increase to Restricted</b>				
9797 -- Unrealized Gains	3,164.00	3,163.92	0.08	100.00 %
<b>Increase to Restricted</b>	<b>3,164.00</b>	<b>3,163.92</b>	<b>0.08</b>	<b>100.00 %</b>

# Financial Status

As of: 2/29/2016 (67% 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	6/30/2016 Fiscal Year Adjusted Budget	2/29/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances	4,048.00	4,047.20	-0.80	99.98 %
Montecito Fire Land & Building	-2,559,473.00	-2,559,843.12	-370.12	100.01 %
Net Financial Impact	-2,604,668.00	-2,507,430.08	97,237.92	96.27 %

# Revenue Transactions

From 2/1/2016 to 2/29/2016

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 4476 -- Federal Emergency Assistance				
DJE - 0078899	2/5/2016		Mad River Complex, 08/05-08/21/15	32,622.31
DJE - 0078903	2/17/2016		Gasquet Complex, 08/15-09/02/15	30,772.33
DJE - 0078903	2/17/2016		Mad River Complex, 08/02-08/19/15	28,930.21
DJE - 0078903	2/17/2016		ONC Staging, 08/06-08/11/15	28,535.49
DJE - 0078903	2/17/2016		Chorro Fire, 08/03-08/06/15	19,806.16
DJE - 0078903	2/17/2016		LPNF Fire Support, 08/29/15	799.94
DJE - 0078904	2/19/2016		Rough Fire, 08/22-09/06/15	221,591.66
Total Federal Emergency Assistance				363,058.10
Total Montecito Fire Protection Dist				363,058.10

# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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>						
CLM - 0371943	2/1/2016		Employer & employee contributions, 2/1/16	19,909.00	356600	MASSMUTUAL
CLM - 0372124	2/1/2016		Employee retirement contribution, 2/1/16	13,232.72	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0372139	2/1/2016		Employee paid insurance, January	1,526.28	244645	AFLAC
EFC - 0014674	2/1/2016		Montecito Fire Payroll, 2/1/16	268,073.57	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0131147	2/1/2016		Overtime adjustment, 2/1/16	-34,772.46		
CLM - 0373793	2/16/2016		Health Benefits, March	6,381.05	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0373799	2/16/2016		Employee retirement contribution, 2/16/16	12,974.74	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0373801	2/16/2016		Employer & employee contributions, 2/16/16	20,009.00	356600	MASSMUTUAL
CLM - 0373802	2/16/2016		Employee paid dues & insurance, 2/16/16	7,120.50	556913	MONTECITO FIREMENS ASSOC
EFC - 0014763	2/16/2016		Montecito Fire Payroll, 2/16/16	253,211.64	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0132250	2/16/2016		Overtime adjustment, 2/16/16	-43,072.97		
EFC - 0014751	2/18/2016		Montecito Fire FSA plan pmts, 1/27-2/15/16	4,669.16	788368	CONEXIS BENEFITS ADMINISTRATOR LP
EFC - 0014866	2/25/2016		Montecito Fire FSA plan pmts, 2/16-2/25/16	416.71	788368	CONEXIS BENEFITS ADMINISTRATOR LP
				<b>Total Regular Salaries</b>	<b>529,678.94</b>	
<b>Line Item Account 6300 -- Overtime</b>						
JE - 0131147	2/1/2016		Overtime adjustment, 2/1/16	4,943.58		
JE - 0132250	2/16/2016		Overtime adjustment, 2/16/16	1,348.92		
				<b>Total Overtime</b>	<b>6,292.50</b>	
<b>Line Item Account 6301 -- Overtime - Reimbursable</b>						
JE - 0131147	2/1/2016		Overtime adjustment, 2/1/16	1,288.80		
JE - 0132250	2/16/2016		Overtime adjustment, 2/16/16	25,051.42		
				<b>Total Overtime - Reimbursable</b>	<b>26,340.22</b>	

March 16, 2016

FIN Pg. 32



# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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 6310 -- Overtime - Constant Staffing</b>						
JE - 0131147	2/1/2016		Overtime adjustment, 2/1/16	28,540.08		
JE - 0132250	2/16/2016		Overtime adjustment, 2/16/16	16,672.63		
			<b>Total Overtime - Constant Staffing</b>	<b>45,212.71</b>		
<b>Line Item Account 6400 -- Retirement Contribution</b>						
CLM - 0372124	2/1/2016		District retirement contributions, 2/1/16	61,814.81	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0373799	2/16/2016		District retirement contributions, 2/16/16	60,507.80	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
			<b>Total Retirement Contribution</b>	<b>122,322.61</b>		
<b>Line Item Account 6550 -- FICA/Medicare</b>						
EFC - 0014674	2/1/2016		Montecito Fire Payroll, 2/1/16	4,383.77	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0014763	2/16/2016		Montecito Fire Payroll, 2/16/16	4,047.13	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			<b>Total FICA/Medicare</b>	<b>8,430.90</b>		
<b>Line Item Account 6600 -- Health Insurance Contrib</b>						
CLM - 0371256	2/1/2016		Dental insurance, February	14,102.35	711633	DELTA DENTAL
MIC - 0075978	2/1/2016		Vision insurance - active, February	1,521.00	855111	Vision Service Plan-CA
MIC - 0075978	2/1/2016		Vision insurance - retirees, February	1,385.80	855111	Vision Service Plan-CA
CLM - 0373793	2/16/2016		Health Benefits, March	102,183.61	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0373800	2/23/2016		Life Insurance, March	720.16	007069	LINCOLN NATIONAL LIFE INS
			<b>Total Health Insurance Contrib</b>	<b>119,912.92</b>		
<b>Line Item Account 6700 -- Unemployment Ins Contribution</b>						
EFC - 0014674	2/1/2016		Montecito Fire Payroll, 2/1/16	215.74	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0014763	2/16/2016		Montecito Fire Payroll, 2/16/16	159.34	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			<b>Total Unemployment Ins Contribution</b>	<b>375.08</b>		

# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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 7030 -- Clothing and Personal</b>						
CLM - 0371365	2/5/2016		PPE: suspenders (10), hoods (10)	774.92	015519	Allstar Fire Equipment Inc
CLM - 0373123	2/17/2016		PPE: Extrication gloves	1,164.64	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373875	2/24/2016		Structure gloves (15)	1,326.78	015519	Allstar Fire Equipment Inc
AUT - SUTAXJE	2/29/2016		SUTAX JE - February 2016	90.46		
			<b>Total Clothing and Personal</b>	<b>3,356.80</b>		
<b>Line Item Account 7050 -- Communications</b>						
CLM - 0371363	2/5/2016		Satellite phone charges	151.59	005120	SATCOM GLOBAL INC
CLM - 0371368	2/5/2016		E92 Sim card for MDC, December	37.99	009266	SPRINT
CLM - 0372200	2/11/2016		Service call to repair mobile repeater in BC	610.80	037113	DAY WIRELESS SYSTEMS
MIC - 0076559	2/18/2016		805-181-0808	51.60	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-565-9618	62.82	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-969-0318	65.69	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-RT0-0176	51.60	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-RT0-2320	51.60	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-RT5-5839	146.01	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-RT7-4343	136.60	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-RT7-4365	51.60	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-RTO-6142	117.83	308867	VERIZON CALIFORNIA
MIC - 0076559	2/18/2016		805-UH0-4248	679.76	308867	VERIZON CALIFORNIA
CLM - 0373255	2/19/2016		E92 Sim card for MDC, January	37.99	009266	SPRINT
CLM - 0373292	2/19/2016		Wireless service, January	1,034.89	297454	VERIZON WIRELESS
CLM - 0373405	2/19/2016		CAD connectivity & Internet	2,761.90	776537	COX COMMUNICATIONS
CLM - 0373878	2/23/2016		Phone services, March	497.65	009201	IMPULSE INTERNET SERVICES
			<b>Total Communications</b>	<b>6,547.92</b>		
<b>Line Item Account 7070 -- Household Supplies</b>						
MIC - 0076004	2/5/2016		Shop towels, Sta. 1	254.59	285433	MISSION UNIFORM SERVICE INC

# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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 - 0076004	2/5/2016		Shop towels, Sta. 2	208.41	285433	MISSION UNIFORM SERVICE INC
MIC - 0075991	2/11/2016		Refuse disposal, Sta. 1 - Nov	363.04	509950	Marborg Industries
MIC - 0075991	2/11/2016		Refuse disposal, Sta. 1 - Dec	363.04	509950	Marborg Industries
MIC - 0075991	2/11/2016		Refuse disposal, Sta. 2 - Dec	136.02	509950	Marborg Industries
CLM - 0373415	2/19/2016		Turnouts cleaned	451.25	789085	Suds-Duds Launderette
MIC - 0076529	2/19/2016		Shop towels, Sta. 1	257.76	285433	MISSION UNIFORM SERVICE INC
MIC - 0076529	2/19/2016		Shop towels, Sta. 2	143.19	285433	MISSION UNIFORM SERVICE INC
MIC - 0076557	2/19/2016		Bottled water, Sta. 1	95.07	032539	READY REFRESH BY NESTLE
MIC - 0076557	2/19/2016		Bottled water, Sta. 2	78.01	032539	READY REFRESH BY NESTLE
Total Household Supplies				2,350.38		
Line Item Account 7120 -- Equipment Maintenance						
CLM - 0371298	2/5/2016		Plumbing repairs in kitchen and bathroom, Sta. 2	355.00	999999	Various
CLM - 0371300	2/5/2016		MAKO air compressor repair parts	286.33	030142	COMPRESSED AIR OF CA
CLM - 0371364	2/5/2016		Hardware supplies: cords, sprayer	53.97	853237	Montecito Village Hardware
MIC - 0075988	2/5/2016		Mechanic shop stock supplies	410.81	363210	Kimball Midwest Corp
MIC - 0075988	2/5/2016		Mechanic shop stock supplies	287.26	363210	Kimball Midwest Corp
CLM - 0372142	2/11/2016		Service call to repair generator room knob, Sta. 1	105.00	712454	SANTA BARBARA LOCKSMITHS INC
CLM - 0373123	2/17/2016		UHF/VHF radio adapter kit	186.19	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373258	2/19/2016		Mobile radio microphone cords (2)	98.01	014465	JOHNSON EQUIPMENT CO
CLM - 0373265	2/19/2016		Plumbing service call - clogged drain, Sta. 2	185.00	999999	Various
CLM - 0373288	2/19/2016		Service call to reset fire alarm system, Sta. 2	150.00	999999	Various
CLM - 0373386	2/19/2016		Quarterly solvent tank maintenance	326.99	691500	SAFETY KLEEN CORP
MIC - 0076520	2/19/2016		Service call for loft fax machine	140.00	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
MIC - 0076520	2/19/2016		Office copier usage fee, February	325.16	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
AUT - SUTAXJE	2/29/2016		SUTAX JE - February 2016	0.21		
Total Equipment Maintenance				2,909.93		

March 16, 2016

FIN Pg. 35

# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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 7200 -- Structure &amp; Ground Maintenance</b>						
CLM - 0373388	2/19/2016		Landscape maintenance	550.00	639830	Peyton Scapes
MIC - 0076556	2/19/2016		Quarterly pest control maint., Sta. 1	103.00	394166	O'CONNOR PEST CONTROL-SB ACCTS
MIC - 0076556	2/19/2016		Quarterly pest control maint., Sta. 2	75.00	394166	O'CONNOR PEST CONTROL-SB ACCTS
Total Structure & Ground Maintenance				728.00		
<b>Line Item Account 7205 -- Fire Defense Zone</b>						
CLM - 0373418	2/19/2016		Neighborhood chipping flyer: 1/27/16	183.18	136838	SB MAILWORKS
CLM - 0373422	2/19/2016		Post-project chipping: 810 Cima del Mundo	6,880.00	072839	MONTECITO TREE CARE INC
Total Fire Defense Zone				7,063.18		
<b>Line Item Account 7363 -- Equipment Maintenance</b>						
CLM - 0371268	2/5/2016		Vehicle supplies for PT91 and OES 317	176.91	436027	BURTONS FIRE INC
CLM - 0371369	2/5/2016		Batteries for E392	357.32	288138	INTERSTATE BATTERIES OF SIERRA MADRE
CLM - 0371404	2/5/2016		Car wash service, January	160.00	175045	HUGO'S AUTO DETAILING
CLM - 0373123	2/17/2016		New windshield (900)	610.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		Vehicle cleaning supplies and repair parts	397.88	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373256	2/19/2016		Tires (6), mounting and alignment service, R91	991.54	002825	Sprinkle Tire Inc
CLM - 0373390	2/19/2016		Mechanic shop supplies	134.02	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
CLM - 0373398	2/19/2016		Foam controller, E92	1,134.75	436027	BURTONS FIRE INC
CLM - 0373401	2/19/2016		110 volt outlet for Medic91	18.58	130600	CALIFORNIA ELECTRIC SUPPLY
MIC - 0076517	2/22/2016		On-board battery charger, E391	832.23	451655	KUSSMAUL ELECTRONICS CO
MIC - 0076517	2/22/2016		On-board battery charger, E392	647.69	451655	KUSSMAUL ELECTRONICS CO
Total Equipment Maintenance				5,460.92		
<b>Line Item Account 7400 -- Medical, Dental and Lab</b>						
CLM - 0371361	2/5/2016		Oxygen refills	111.10	070918	Airgas West

# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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 - 0371376	2/5/2016		Patient medical supplies	1,334.75	890283	BOUND TREE MEDICAL
CLM - 0374093	2/23/2016		Patient medical supplies	1,710.42	890283	BOUND TREE MEDICAL
Total Medical, Dental and Lab				3,156.27		
Line Item Account 7450 -- Office Expense						
CLM - 0371399	2/5/2016		Mailbox tags and BofD name plates	122.31	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
MIC - 0075985	2/5/2016		Staples for Toshiba copier	97.72	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
MIC - 0075985	2/5/2016		Office copier usage fee, January	394.15	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0371290	2/11/2016		Newspaper subscription, 1 year	194.35	714210	SANTA BARBARA NEWS PRESS
CLM - 0372140	2/11/2016		Shipping charges and supplies	43.54	505305	The UPS Store
CLM - 0372198	2/11/2016		Fax machine for Prevention Bureau	733.32	180386	COASTAL COPY
CLM - 0373123	2/17/2016		E-mail spam software and DVD writer (932)	187.84	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		NFPA 299 publication	34.65	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		Certified mail	29.05	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Office Expense				1,836.93		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0371307	2/5/2016		Worker's comp legal services, Dec.	140.00	060193	GOLDMAN MAGDALIN KRIKES LLP
CLM - 0371311	2/5/2016		Legal services, December	7,418.50	645665	Price Postel & Parma
CLM - 0371359	2/5/2016		LiveScan fingerprint screening (2)	98.00	130890	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES
CLM - 0371400	2/5/2016		Financial policies consulting, Nov.	1,575.00	052981	CAPITOL PUBLIC FINANCE GROUP LLC
CLM - 0371402	2/5/2016		Pre-employment background check - 1 employee	1,357.50	018022	SINTRA GROUP
CLM - 0372199	2/12/2016		CIRGIS aerial imagery final payment (budgeted)	4,000.00	011805	CIRGIS INC
CLM - 0373206	2/19/2016		Worker's comp legal services	70.00	060193	GOLDMAN MAGDALIN KRIKES LLP
CLM - 0373236	2/19/2016		Legal services, January	4,284.00	645665	Price Postel & Parma

FIN Pg. 37

March 16, 2016

# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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 - 0076558	2/19/2016		IT support, February	4,600.00	602719	INFORMACO EMEND BILLING SERVICE
MIC - 0076558	2/19/2016		IT support (billable), January	1,320.00	602719	INFORMACO EMEND BILLING SERVICE
MIC - 0076521	2/23/2016		Employee medical exams	3,528.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0076521	2/23/2016		Employee medical exams	2,840.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0076521	2/23/2016		Employee medical exams	3,141.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
CLM - 0373423	2/25/2016		Gibraltar Fire run damage assessment	1,080.00	065735	GEO ELEMENTS LLC
			Total Professional & Special Service	35,452.50		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0014759	2/5/2016		ADP fees, 1/31/16	272.97	050379	ADP INC
EFC - 0014758	2/19/2016		ADP fees, 2/15/16	307.56	050379	ADP INC
			Total ADP Payroll Fees	580.53		
Line Item Account 7510 -- Contractual Services						
CLM - 0371367	2/5/2016		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
CLM - 0373123	2/17/2016		Fax, back-up server, & website assist monthly fees	38.94	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373254	2/19/2016		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
			Total Contractual Services	227.94		
Line Item Account 7530 -- Publications & Legal Notices						
CLM - 0373271	2/19/2016		Public notice: CWPP public meeting	66.00	102258	MONTECITO JOURNAL
			Total Publications & Legal Notices	66.00		
Line Item Account 7580 -- Rents/Leases-Structure						
CLM - 0373277	2/19/2016		Gibraltar space rental qtrly, January-March	919.92	155004	Community Radio Inc
			Total Rents/Leases-Structure	919.92		

FIN Pg. 38

March 16, 2016

# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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 7630 -- Small Tools &amp; Instruments</b>						
CLM - 0373123	2/17/2016		Shop vacuum and 3 tire pressure gauges	188.46	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		Exercise bike (budgeted)	625.32	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	2/29/2016		SUTAX JE - February 2016	5.75		
Total Small Tools & Instruments				819.53		
<b>Line Item Account 7650 -- Special Departmental Expense</b>						
CLM - 0371366	2/5/2016		Badges (2)	235.54	262802	ENTENMANN ROVIN CO
Total Special Departmental Expense				235.54		
<b>Line Item Account 7730 -- Transportation and Travel</b>						
CLM - 0373123	2/17/2016		Meals for captain interview panels, RAWs lunch	446.06	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		Breakfast for AFSS meeting	77.26	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		Taylor/Gil: LCW Annual Conference	1,060.40	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Transportation and Travel				1,583.72		
<b>Line Item Account 7731 -- Gasoline-Oil-Fuel</b>						
CLM - 0372174	2/11/2016		Diesel fuel, 1/28	539.93	522736	McCormix Corporation
CLM - 0372186	2/11/2016		Gasoline charges, January	1,197.07	005392	THE VILLAGE SERVICE STATION
CLM - 0373123	2/17/2016		Gasoline charges	266.26	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Gasoline-Oil-Fuel				2,003.26		
<b>Line Item Account 7732 -- Training</b>						
CLM - 0371377	2/5/2016		S. Davis Reimb: Burn prop lunch	83.38	024241	SHAUN P DAVIS
CLM - 0371379	2/5/2016		S. Chapman Reimb: Management 2D	1,243.12	005288	SCOTT CHAPMAN
CLM - 0371381	2/5/2016		S. Chapman Reimb: Command 2E	970.79	005288	SCOTT CHAPMAN
CLM - 0371398	2/5/2016		B. Hauser Reimb: AHC Fire Technology 104	158.00	010233	BENJAMIN HAUSER
JE - 0130975	2/10/2016		ACLS/PALS COURSE AT MTO K BAKER & EMERSON	-375.00		

March 16, 2016

FIN Pg. 39

# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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 - 0372160	2/12/2016		1/17/16 S-339 All Risk Course (6 students)	2,970.00	725807	SANTA BARBARA CO FIRE CHIEF ASSOC
CLM - 0372203	2/12/2016		L. Muller Reimb: Navigator Conference	1,250.30	020221	LESLIE MULLER
CLM - 0373123	2/17/2016		Jenkins/Reed: Everbridge training lunch	97.65	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		J. Badaracco: CA Fire Mechanics tuition and tests	846.37	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		T. Ederer: Firehouse World Conference	499.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		Gregson/Lauritson: Atson Investigations Conference	484.47	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373123	2/17/2016		Widling/Bass/Galbraith: Apparatus Symposium	2,559.60	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0373251	2/19/2016		S. Chapman Reimb: Columbia Southern MAT 1301	567.00	005288	SCOTT CHAPMAN
CLM - 0373273	2/19/2016		R. McCracken Reimb: ICS 300	586.20	005187	RYLAND MCCrackEN
CLM - 0373395	2/19/2016		ACLS and PALS renewal course	1,750.00	072985	CODE 3 LIFE SUPPORT EDUCATION
CLM - 0373404	2/19/2016		J. Villarreal Reimb: Firehouse World (train tix)	121.40	755992	Jeff Villarreal
CLM - 0373852	2/26/2016		B. Hauser Reimb: Firehouse World	60.00	010233	BENJAMIN HAUSER
CLM - 0373853	2/26/2016		B. Hauser Reimb: Leadership 381	2,237.79	010233	BENJAMIN HAUSER
			Total Training	16,110.07		
Line Item Account 7760 -- Utilities						
MIC - 0075982	2/3/2016		Gas service, Sta. 1 - 01/07/16	111.26	767800	THE GAS COMPANY
MIC - 0075982	2/3/2016		Gas service, Sta. 2 - 01/07/16	108.41	767800	THE GAS COMPANY
MIC - 0076537	2/19/2016		Water service, Sta. 1	458.31	556712	MONTECITO WATER DISTRICT
MIC - 0076537	2/19/2016		Water service, Sta. 2	124.57	556712	MONTECITO WATER DISTRICT
CLM - 0373879	2/23/2016		Electricity service, Sta. 1 & 2	1,603.84	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0076663	2/23/2016		Gas service, Sta. 1 - 2/8/16	100.54	767800	THE GAS COMPANY
MIC - 0076663	2/23/2016		Gas service, Sta. 2 - 2/8/16	139.60	767800	THE GAS COMPANY
			Total Utilities	2,646.53		



# Expenditure Transactions

From 2/1/2016 to 2/29/2016

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Total Montecito Fire Protection Dist				952,621.75		

# Financial Trend

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2014 Year-To-Date Actual	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	7,286,709.71	7,721,764.82	8,098,627.69
3011 -- Property Tax-Unitary	48,318.28	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	-486.36
3020 -- Property Tax-Current Unsecd	594,306.97	631,309.28	658,613.77
3040 -- Property Tax-Prior Secured	-44,076.13	-102.20	119.31
3050 -- Property Tax-Prior Unsecured	8,334.53	0.00	56.05
3054 -- Supplemental Pty Tax-Current	132,102.44	16,261.83	0.00
3056 -- Supplemental Pty Tax-Prior	16,454.14	-2,580.20	0.00
<b>Taxes</b>	<b>8,042,149.94</b>	<b>8,366,653.53</b>	<b>8,756,930.46</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	3,111.26	4,034.08	4,003.97
3381 -- Unrealized Gain/Loss Invstmnts	-6,346.91	-7,657.12	-8,842.06
3409 -- Other Rental of Bldgs and Land	28,504.00	20,656.56	21,775.00
<b>Use of Money and Property</b>	<b>25,268.35</b>	<b>17,033.52</b>	<b>16,936.91</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	40,276.11	279,318.65	61,845.20 6
4220 -- Homeowners Property Tax Relief	43,165.06	42,183.11	41,487.16
<b>Intergovernmental Revenue-State</b>	<b>83,441.17</b>	<b>321,501.76</b>	<b>103,332.36</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	449,139.08	11,203.88	382,285.31 6
<b>Intergovernmental Revenue-Federal</b>	<b>449,139.08</b>	<b>11,203.88</b>	<b>382,285.31</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	0.00	90,078.00	91,519.17
<b>Charges for Services</b>	<b>0.00</b>	<b>90,078.00</b>	<b>91,519.17</b>

FIN Pg. 42

March 16, 2016

# Financial Trend

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2014 Year-To-Date Actual	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	112,045.94	29,235.70	2,429.21
Miscellaneous Revenue	112,045.94	29,235.70	2,429.21
Revenues	8,712,044.48	8,835,706.39	9,353,433.42
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	3,897,275.15	4,028,384.54	4,221,936.28
6300 -- Overtime	563,500.97	921,742.91	43,565.70
6301 -- Overtime - Reimbursable	0.00	0.00	691,154.43
6310 -- Overtime - Constant Staffing	0.00	0.00	442,968.82
6400 -- Retirement Contribution	1,080,534.62	1,125,562.71	1,503,488.05
6475 -- Retiree Medical OPEB	0.00	536,712.00	1,646,956.00
6500 -- FICA Contribution	14,965.71	0.00	0.00
6550 -- FICA/Medicare	42,510.08	67,003.85	71,840.54
6600 -- Health Insurance Contrib	896,272.24	930,576.81	1,026,914.64
6700 -- Unemployment Ins Contribution	8,124.46	7,841.48	7,946.82
6900 -- Workers Compensation	469,339.83	442,251.83	451,688.19
Salaries and Employee Benefits	6,972,523.06	8,060,076.13	10,108,459.47
Services and Supplies			
7030 -- Clothing and Personal	10,328.22	3,461.25	6,046.01
7050 -- Communications	51,237.09	58,689.92	56,640.16
7060 -- Food	899.74	259.50	378.13
7070 -- Household Supplies	15,115.20	12,887.66	16,255.41
7090 -- Insurance	29,867.10	30,051.15	27,333.00
7120 -- Equipment Maintenance	76,818.34	24,046.90	10,720.57
7200 -- Structure & Ground Maintenance	14,965.05	25,298.93	21,221.95

FIN Pg. 43

March 16, 2016

# Financial Trend

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2014 Year-To-Date Actual	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual
7205 -- Fire Defense Zone (Hazard Mitigation)	0.00	13,157.38	48,842.29
7322 -- Consulting & Mgmt Fees	1,710.24	1,292.41	1,380.50
7324 -- Audit and Accounting Fees	12,603.75	18,251.00	18,483.25
7348 -- Instruments & Equip. < \$5000	0.00	5,989.57	1,207.24
7363 -- Equipment Maintenance (Vehicles)	0.00	19,785.48	44,166.10
7400 -- Medical, Dental and Lab	6,224.39	12,798.27	34,899.65
7430 -- Memberships	1,952.00	8,728.00	7,320.50
7440 -- Miscellaneous Expense	7,015.00	0.00	0.00
7450 -- Office Expense	15,448.55	18,930.93	47,191.12
7460 -- Professional & Special Service	119,624.34	186,731.44	144,560.92
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	3,838.43	4,261.19	4,137.38
7510 -- Contractual Services	0.00	30,484.27	26,121.16
7530 -- Publications & Legal Notices	1,005.04	1,272.96	2,373.88
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,828.60	2,794.55	2,743.02
7630 -- Small Tools & Instruments	28,852.78	3,443.85	5,800.25
7650 -- Special Departmental Expense	13,424.01	56,404.25	29,875.37
7653 -- Training Fees & Supplies	300.00	0.00	0.00
7671 -- Special Projects	3,693.11	7,114.16	5,182.94
7730 -- Transportation and Travel	8,364.21	8,068.39	15,375.53
7731 -- Gasoline-Oil-Fuel	35,692.89	27,668.87	32,622.79
7732 -- Training	13,386.98	30,281.87	42,155.21
7760 -- Utilities	35,141.32	32,797.77	26,909.01
Services and Supplies	510,336.38	644,951.92	679,943.34
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	25,000.00

FIN Pg. 44

March 16, 2016

# Financial Trend

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2014 Year-To-Date Actual	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual
Other Charges	0.00	0.00	25,000.00
<b>Capital Assets</b>			
8300 -- Equipment	32,425.12	58,276.46	10,400.21
<b>Capital Assets</b>	<b>32,425.12</b>	<b>58,276.46</b>	<b>10,400.21</b>
<b>Expenditures</b>	<b>7,515,284.56</b>	<b>8,763,304.51</b>	<b>10,823,803.02</b>
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>2,459,473.00</b>
5910 -- Oper Trf (In)-General Fund	0.00	0.00	32,214.00
5919 -- Sale Capital Assets-Prsnl Prop	0.00	0.00	2,491,687.00
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>2,491,687.00</b>
<b>Other Financing Uses</b>			
7901 -- Oper Trf (Out)	741,159.80	769,113.00	795,530.00
<b>Other Financing Uses</b>	<b>741,159.80</b>	<b>769,113.00</b>	<b>795,530.00</b>
<b>Other Financing Sources &amp; Uses</b>	<b>-741,159.80</b>	<b>-769,113.00</b>	<b>1,696,157.00</b>
<b>Changes to Fund Balances</b>			
<b>Decrease to Nonspendables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9605 -- Prepaids/Deposits	0.00	0.00	0.00
<b>Decrease to Nonspendables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Decrease to Restricted</b>	<b>0.00</b>	<b>0.00</b>	<b>2,865.52</b>
9797 -- Unrealized Gains	0.00	0.00	2,865.52
<b>Increase to Nonspendables</b>	<b>4,386.00</b>	<b>3,258.00</b>	<b>0.00</b>
9605 -- Prepaids/Deposits	4,386.00	3,258.00	0.00
<b>Increase to Nonspendables</b>	<b>4,386.00</b>	<b>3,258.00</b>	<b>0.00</b>

FIN Pg. 45

March 16, 2016

# Financial Trend

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2014 Year-To-Date Actual	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual
Increase to Restricted	0.00	0.00	0.00
9797 -- Unrealized Gains			
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	-4,386.00	-3,258.00	2,865.52
Montecito Fire Protection Dist	451,214.12	-699,969.12	228,652.92
Net Financial Impact	451,214.12	-699,969.12	228,652.92

# Expenditure Trend

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual	2/29/2016 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	545,897.58	545,955.63	561,564.62	564,454.96	689,046.32	529,678.94
6300 -- Overtime	1,564.93	54,535.48	14,168.26	4,629.61	11,319.36	6,292.50
6301 -- Overtime - Reimbursable	309,268.31	57,752.56	28,243.24	651.45	5,580.96	26,340.22
6310 -- Overtime - Constant Staffing	68,396.62	65,290.28	66,738.03	80,476.76	78,547.73	45,212.71
6400 -- Retirement Contribution	123,499.18	123,136.66	126,265.62	126,717.44	148,497.49	122,322.61
6475 -- Retiree Medical OPEB	823,478.00	0.00	0.00	823,478.00	0.00	0.00
6550 -- FICA/Medicare	12,157.37	9,562.60	8,692.35	8,539.93	9,941.28	8,430.90
6600 -- Health Insurance Contrib	113,858.80	112,614.36	113,415.17	121,140.92	121,607.55	119,912.92
6700 -- Unemployment Ins Contribution	59.81	203.76	202.51	180.97	6,866.45	375.08
6900 -- Workers Compensation	0.00	-12,701.70	0.00	0.00	-50,407.54	0.00
<b>Total Salaries and Employee Benefits</b>	<b>1,998,180.60</b>	<b>956,349.63</b>	<b>919,289.80</b>	<b>1,730,270.04</b>	<b>1,020,999.60</b>	<b>858,565.88</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	0.00	808.87	693.11	364.60	499.65	3,356.80
7050 -- Communications	4,839.93	6,062.73	5,227.61	8,705.65	10,390.89	6,547.92
7060 -- Food	0.00	174.20	0.00	100.93	103.00	0.00
7070 -- Household Supplies	2,312.43	2,639.17	1,216.81	1,971.52	1,731.73	2,350.38
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	111.81	1,511.46	328.37	534.13	3,902.98	2,909.93
7200 -- Structure & Ground Maintenance	1,441.36	11,871.21	556.56	1,582.34	888.00	728.00
7205 -- Fire Defense Zone	0.00	3,780.00	11,572.84	15,551.27	2,000.00	7,063.18
7322 -- Consulting & Mgmt Fees	0.00	847.90	0.00	532.60	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	3,661.75	11,159.75	0.00	3,661.75	0.00
7348 -- Instruments & Equip. < \$5000	1,714.30	1,322.94	0.00	0.00	0.00	0.00
7363 -- Equipment Maintenance	11,196.12	19,791.73	2,596.91	4,592.43	-1,052.03	5,460.92
7400 -- Medical, Dental and Lab	0.00	17,356.45	3,033.97	1,336.02	-15.00	3,156.27
7430 -- Memberships	5,229.96	-5,229.96	215.00	5,490.50	375.00	0.00



# Expenditure Trend

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual	2/29/2016 Month-To-Date Actual
7450 -- Office Expense	227.62	1,193.11	2,402.27	2,366.08	36,885.89	1,836.93
7460 -- Professional & Special Service	14,746.67	17,414.00	18,553.25	56,412.04	-21,947.04	35,452.50
7507 -- ADP Payroll Fees	475.76	494.78	544.78	554.72	463.34	580.53
7510 -- Contractual Services	2,095.72	413.54	94.50	3,085.38	932.34	227.94
7530 -- Publications & Legal Notices	0.00	477.76	0.00	552.50	0.00	66.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	911.55	0.00	0.00	0.00	919.92
7630 -- Small Tools & Instruments	1,443.39	683.76	1,047.44	1,482.59	105.14	819.53
7650 -- Special Departmental Expense	0.00	741.14	16,799.20	718.08	437.48	235.54
7671 -- Special Projects	0.00	3,236.86	1,007.33	0.00	0.00	0.00
7730 -- Transportation and Travel	2,019.75	3,655.05	0.00	6,711.47	879.25	1,583.72
7731 -- Gasoline-Oil-Fuel	5,152.50	3,979.22	4,231.73	7,269.51	4,929.75	2,003.26
7732 -- Training	340.15	5,067.02	11,648.00	2,750.18	3,051.10	16,110.07
7760 -- Utilities	2,621.13	2,893.44	658.42	9,717.57	2,310.32	2,646.53
Total Services and Supplies	55,968.60	105,759.68	93,587.85	132,382.11	50,533.54	94,055.87
Other Charges						
7860 -- Contrib To Other Agencies	0.00	0.00	25,000.00	0.00	0.00	0.00
Total Other Charges	0.00	0.00	25,000.00	0.00	0.00	0.00
Capital Assets						
8300 -- Equipment	0.00	0.00	10,400.21	0.00	0.00	0.00
8700 -- Work in Progress	0.00	0.00	3,794.00	0.00	-3,794.00	0.00
Total Capital Assets	0.00	0.00	14,194.21	0.00	-3,794.00	0.00
Total Expenditures	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15	1,067,739.14	952,621.75
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	402,718.00	0.00

March 16, 2016





# Expenditure Trend

As of: 2/29/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual	2/29/2016 Month-To-Date Actual
Total Other Financing Uses	0.00	0.00	0.00	0.00	402,718.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	402,718.00	0.00
Total Montecito Fire Protection Dist	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15	1,470,457.14	952,621.75
Total Report	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15	1,470,457.14	952,621.75

**MONTECITO FIRE PROTECTION DISTRICT  
FIRE ASSIGNMENTS BILLING DETAIL  
FY 2015-16**

Fire Name, #	Invoice #	Period		Invoice Date	Agency	Total Due
		Covered	Period			
Parkhill Fire, CA-SLU-006113		06/20-06/23/15		09/29/15	Cal-OES	\$ 1,037.07
Mesa Fire, CA-SBC-007898	2015108	06/29-06/30/15		09/29/15	Cal-OES	3,017.51
Lake Fire (E391 & 921), CA-BDF-007894	2015194	07/01-07/03/15		11/30/15	Cal-OES	2,315.59
Lake Fire (932), CA-BDF-007894	2015-17	06/25-07/06/15		10/15/15	USFS	19,227.21
Chorro Fire, CA-LPF-002288	2015-18	08/03-08/06/15		10/15/15	USFS	19,806.16
Mad River Complex, CA-SRF-001433	2015-19	08/02-08/19/15		10/15/15	USFS	28,930.21
Lowell Fire, CA-NEU-017851	20153313	07/26-07/30/15		10/12/15	Cal-OES	46,996.05
CNR Support, CA-CNR-000022	20153454	08/07-08/10/15		10/23/15	Cal-OES	19,391.22
White Fire, CA-SBC-009320	20153603	08/01-08/02/15		10/28/15	Cal-OES	4,058.52
Mad River Complex, CA-SRF-001433	20154095	08/05-08/21/15		11/18/15	USFS	32,622.31
River Complex, CA-SHF-002066	20154054	08/06-08/24/15		11/18/15	USFS	200,562.30
Rocky Fire, CA-LNU-006984	20153812	07/30-08/11/15		11/09/15	Cal-OES	116,362.67
36 Fire, CA-TGU-006675	20154005	08/08-08/10/15		11/16/15	Cal-OES	25,656.88
Jerusalem Fire, CA-LNU-007410	20154367	08/11-08/16/15		11/21/15	Cal-OES	10,927.14
Rough Fire, CA-SNF-001746	20154208	08/22-09/06/15		11/19/15	USFS	221,591.66
ONC Staging, CA-ONC-000005	2015-22	08/06-08/11/15		12/02/15	USFS	28,535.49
Gasquet Complex (921), CA-SRF-001488	2015-23	08/15-09/02/15		12/02/15	USFS	30,772.33
LPNF - Fire Support, CA-LPF-000004	2015-24	8/29/2015		12/02/15	USFS	799.94
Cuesta Fire, CA-SLU-008555	20154658	08/18-08/27/15		12/02/15	Cal-OES	29,628.07
Fork Complex, CA-SHF-002067	20154773	08/10-08/20/15		12/04/15	USFS	144,153.71
Gasquet Complex, CA-SRF-001488 (PIO)	20154597	08/30-09/14/15		12/02/15	USFS	39,221.56
Gasquet Complex, CA-SRF-001488 (900)	20154568	08/30-09/14/15		12/08/15	USFS	67,689.24
Butte Fire, CA-AEU-024918	20155830	09/10-09/21/15		01/17/16	Cal-OES	157,871.59
Valley Fire, CA-LNU-008670	20155430	09/16-09/17/15		01/29/16	Cal-OES	8,822.89
Gibraltar Fire, CA-LPF-003471	2016-02	10/29-10/30/16		02/22/16	USFS	42,569.09
Solimar Fire, CA-VNC-089187	20156173	12/26-12/27/15		02/09/16	Cal-OES	14,521.02

**\$ 1,317,087.44**

Account Reconciliation	Total Due	Total Rec'd	Less FY15		Line Item Total
			Accrual	Accrual	
Acct 3750 - Cal-OES Revenue	440,606.23	74,500.37	(12,655.17)		61,845.20
Acct 4476 - USFS Revenue	876,481.22	382,285.31	-		382,285.31
<b>Total Revenue</b>	<b>1,317,087.44</b>	<b>456,785.68</b>	<b>(12,655.17)</b>		<b>444,130.51</b>

**MONTECITO FIRE PROTECTION DISTRICT  
FIRE ASSIGNMENTS BILLING DETAIL  
FY 2015-16**

Fire Name, #	Period Covered	Agency	Total Due	Reimbursement Breakdown													
				Overtime Acct 6301	Worker's Comp Acct 6900	Unempl. Insurance Acct 6700	Vehicle Maint. Acct 7363	Travel Reimb. Acct 7730	Admin. Surcharge								
				\$													
Parkhill Fire, CA-SLU-006113	06/20-06/23/15	Cal-OES	\$ 1,037.07	\$ 1,037.07													
Mesa Fire, CA-SBC-007898	06/29-06/30/15	Cal-OES	3,017.51		183.28	48.12	230.31										463.59
Lake Fire (E391 & 921), CA-BDF-007894	07/01-07/03/15	Cal-OES	2,315.59														
Lake Fire (932), CA-BDF-007894	06/25-07/06/15	USFS	19,227.21		1,173.46	308.10	1,381.84										2,968.15
Chorro Fire, CA-LPF-002288	08/03-08/06/15	USFS	19,806.16		1,248.13	327.70	825.26										3,157.02
Mad River Complex, CA-SRF-001433	08/02-08/19/15	USFS	28,930.21		1,766.07	463.69	2,072.75										4,467.10
Lowell Fire, CA-NEU-017851	07/26-07/30/15	Cal-OES	46,996.05		2,610.76	685.47	7,293.02										6,603.66
CNR Support, CA-CNR-000022	08/07-08/10/15	Cal-OES	19,391.22		1,100.79	289.02	2,650.92										2,784.35
White Fire, CA-SBC-009320	08/01-08/02/15	Cal-OES	4,058.52		251.73	66.09	230.31										636.73
Mad River Complex, CA-SRF-001433	08/05-08/21/15	USFS	32,622.31		2,029.83	532.95	1,753.68										5,134.26
River Complex, CA-SHF-002066	08/06-08/24/15	USFS	200,562.30		13,034.79	3,422.38	1,842.45										32,970.26
Rocky Fire, CA-LNU-006984	07/30-08/11/15	Cal-OES	116,362.67		6,705.01	1,760.45	14,156.62										16,959.69
36 Fire, CA-TGU-006675	08/08-08/10/15	Cal-OES	25,656.88		1,485.20	389.95	3,070.75										3,756.67
Jerusalem Fire, CA-LNU-007410	08/11-08/16/15	Cal-OES	10,927.14		673.10	176.73	690.92										1,702.55
Rough Fire, CA-SNF-001746	08/22-09/06/15	USFS	221,591.66		12,878.85	3,381.43	25,736.69										32,575.82
ONC Staging, CA-ONC-000005	08/06-08/11/15	USFS	28,535.49		1,815.00	476.54	618.95										4,590.86
Gasquet Complex (921), CA-SRF-001488	08/15-09/02/15	USFS	30,772.33		2,005.83	526.64	-										5,073.55
LPNF - Fire Support, CA-LPF-000004	8/29/2015	USFS	799.94		52.60	13.81	-										133.05
Cuesta Fire, CA-SLU-008555	08/18-08/27/15	Cal-OES	29,628.07		1,872.53	491.65	1,151.53										4,736.40
Fork Complex, CA-SHF-002067	08/10-08/20/15	USFS	144,153.71		8,456.89	2,220.42	15,545.65										21,390.90
Gasquet Complex, CA-SRF-001488 (PIO)	08/30-09/14/15	USFS	39,221.56		2,426.87	637.19	-										6,138.54
Gasquet Complex, CA-SRF-001488 (900)	08/30-09/14/15	USFS	67,689.24		4,329.89	1,136.84	1,842.45										10,952.05
Butte Fire, CA-AEU-024918	09/10-09/21/15	Cal-OES	157,871.59		9,270.60	2,434.06	16,889.10										23,449.09
Valley Fire, CA-LNU-008670	09/16-09/17/15	Cal-OES	8,822.89		580.17	152.33	-										1,467.48
Gibraltar Fire, CA-LPF-003471	10/29-10/30/16	USFS	42,569.09		2,488.77	653.44	4,721.28										6,295.08
Sollimar Fire, CA-VNC-089187	12/26-12/27/15	Cal-OES	14,521.02		954.86	250.71	-										2,415.23
			<b>\$1,317,087.44</b>		<b>79,395.03</b>	<b>20,845.71</b>	<b>102,704.45</b>										<b>200,822.08</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 13, 2016  
 File: 12611  
 Invoice #: 126961  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

RE: General Matters	\$413.00
Our File Number: 12611-00000	
RE: Attorney Opinions	\$501.50
Our File Number: 12611-00024	
RE: Board Mtgs	\$1,799.50
Our File Number: 12611-00061	
RE: De Sitter Property	\$4,704.50
Our File Number: 12611-00078	
RE: San Leandro Lane	\$13,172.40 - Fund 3653
Our File Number: 12611-00086	

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Total Current Fees & Costs	\$20,590.90
* * * * *	- 13,172.40 - Fund 3653
	7,418.50

**SUMMARY OF CURRENT BILLING**

Current Fees	\$20,453.50
Current Disbursements	\$137.40
 Total Current Fees & Costs	 \$20,590.90

**SUMMARY OF PAST DUE BALANCES**

Previous Balance	\$9,083.00
Payments - Thank You	\$0.00
<b>TOTAL PAST DUE</b>	<b>\$9,083.00</b>
<b>TOTAL BALANCE DUE</b>	<b>\$29,673.90</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 9, 2016  
 File: 12611  
 Invoice #: 127747  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

RE: General Matters	\$441.00
Our File Number: 12611-00000	
RE: Station Three	\$2,520.00 - Fund 3653
Our File Number: 12611-00059	
RE: Board Mtgs	\$2,110.50
Our File Number: 12611-00061	
RE: De Sitter Property	\$1,732.50
Our File Number: 12611-00078	
RE: San Leandro Lane	\$12,504.50 - Fund 3653
Our File Number: 12611-00086	

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Total Current Fees & Costs	\$19,308.50
* * * * *	-15,024.50 - Fund 3653
	4,284.00

**SUMMARY OF CURRENT BILLING**

Current Fees	\$20,308.50
Current Disbursements	\$0.00
Courtesy Discount	-\$1,000.00
 Total Current Fees & Costs	 \$19,308.50

**SUMMARY OF PAST DUE BALANCES**

Previous Balance	\$29,909.90
Payments - Thank You	\$29,909.90
TOTAL PAST DUE	\$0.00
TOTAL BALANCE DUE	\$19,308.50



# Agenda Item #3







TRUSTED SOLUTIONS. LASTING RESULTS.

**Montecito Fire Protection District**  
**PARS OPEB Trust Program**

Monthly Account Report for the Period  
 1/01/2016 to 1/31/2016

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

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**Account Summary**

Source	Beginning Balance as of 1/01/2016	Contributions	Earnings	Expenses*	Distributions	Transfers	Ending Balance as of 1/31/2016
Contributions	\$7,451,348.48	\$0.00	(\$280,529.51)	\$2,957.78	\$0.00	\$0.00	\$7,167,861.19
<b>Totals</b>	<b>\$7,451,348.48</b>	<b>\$0.00</b>	<b>(\$280,529.51)</b>	<b>\$2,957.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,167,861.19</b>

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**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-Month	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
-3.77%	-5.33%	-3.32%	3.88%	4.89%	-	1/19/2010

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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.

\*Expenses are inclusive of Trust Administration, Trustee and Investment Management fees

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

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>
July 2014	4,217,056.36	-	(47,142.33)	878.55	4,169,035.48	
August 2014	4,169,035.48	-	85,305.63	2,314.45	4,252,026.66	2.05%
September 2014	4,252,026.66	-	(84,197.13)	1,703.23	4,166,126.30	-1.98%
October 2014	4,166,126.30	-	45,108.57	867.94	4,210,366.93	1.08%
November 2014	4,210,366.93	-	58,445.65	1,867.07	4,266,945.51	1.39%
December 2014	4,266,945.51	-	(35,807.12)	1,031.46	4,230,106.93	-0.84%
January 2015	4,230,106.93	536,712.00	(14,854.01)	2,821.17	4,749,143.75	-0.35%
February 2015	4,749,143.75	-	152,641.55	2,034.79	4,899,750.51	3.21%
March 2015	4,899,750.51	-	(11,112.80)	2,158.43	4,886,479.28	-0.23%
April 2015	4,886,479.28	536,712.00	30,437.07	2,171.84	5,451,456.51	0.56%
May 2015	5,451,456.51	-	25,608.07	2,276.85	5,474,787.73	0.47%
June 2015	5,474,787.73	536,712.00	(62,985.12)	2,423.86	5,946,090.75	-1.15%
July 2015	5,946,090.75	-	59,226.40	2,526.68	6,002,790.47	1.00%
August 2015	6,002,790.47	-	(230,263.70)	2,834.40	5,769,692.37	-3.84%
September 2015	5,769,692.37	823,478.00	(133,911.00)	2,617.19	6,456,642.18	-2.32%
October 2015	6,456,642.18	-	289,002.82	1,345.13	6,744,299.87	4.48%
November 2015	6,744,299.87	-	5,994.60	4,289.81	6,746,004.66	0.09%
December 2015	6,746,004.66	823,478.00	(116,567.47)	1,566.71	7,451,348.48	-1.73%
January 2016	7,451,348.48	-	(280,529.51)	2,957.78	7,167,861.19	-4.16%
<b>Total</b>		<b>3,257,092.00</b>	<b>(265,599.83)</b>	<b>40,687.34</b>		