

## MONTECITO FIRE PROTECTION DISTRICT

### Finance Committee Meeting Agenda

Monday, May 13, 2019 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 March and April 2019 financial statements.
3. Review PARS OPEB Trust Program statement for February and March 2019.
4. Review Draft Preliminary Budget for FY 2019-20.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is May 10, 2019.



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Chip Hickman, Fire Chief



# Agenda Item #2



**Variance Report**  
**Finance Committee - May 13, 2019**

| <b>Report</b>       | <b>Line Item</b> | <b>Variance Explanation</b>   |
|---------------------|------------------|---|
| 1 Balance Sheet     | 0115             | Fair market value adjustments posted by the County on a quarterly basis.  |
| 2 Balance Sheet     | 0211             | Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled.   |
| 3 Balance Sheet     | 1015 & 1210      | The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.  |
| 4 Balance Sheet     | 2130             | Fund Balance - Committed maintains the District's reserve balances as of 7/1/18: Catastrophic \$2,400,000 and Economic Uncertainties \$3,670,000.   |
| 5 Balance Sheet     | Fund 3652 0550   | The deposit is for a prepaid engine that is expected to be put into service in June. A JE to record the capital asset will be posted by fiscal year-end.  |
| 6 Financial Status  | Revenues: Taxes  | The District has received more than \$400k of expected tax revenues, and based on the County's estimates, we are expecting to collect \$1 million more by June 30.  |
| 7 Financial Status  | 3380             | The interest income received is for the money held in the County Treasury Pool. Over the last year, the pool has yielded a return of approximately 1.6%, which is significantly higher than the return in past years of less than 1%. |
| 8 Financial Status  | 4160 & 4610      | Funds received from FEMA/CalOES for the Public Assistance Disaster Relief Program from the Thomas Fire/Debris Flow damages are recorded in these two accounts. Approximately \$6 million in revenue will be proposed in the budget    |
| 9 Financial Status  | 5780             | The funds received are from the insurance claim for the generator that stopped functioning during the Thomas Fire. The generator will be replaced next fiscal year.   |
| 10 Financial Status | 6301             | The overtime reimbursable account exceeds the budgeted amount due to another busy fire season. An amendment will be presented in June to adjust the budgeted amount.  |
| 11 Financial Status | 7120             | This account is over budget mainly because of the generator rental which will cost over \$25,000 this fiscal year. Additionally, all sand and sand bag purchases for the community have been purchased through this account.          |
| 12 Financial Status | 7205             | The Wildland Specialists started the Neighborhood Chipping Projects in February and will continue through year-end. All budgeted funds are anticipated to be spent this fiscal year.  |
| 13 Financial Status | 7363             | This vehicle maintenance account is expected to go over budget due to an increased fleet and maintenance. This account is being closely monitored by the Mechanic and Battalion Chief, Scott Chapman.                                 |
| 14 Financial Status | 7650             | This account included \$530,000 for the Thomas Fire/Debris Flow cost apportionment. This amount will be closer to \$4 million and will be proposed in the budget amendment.   |
| 15 Financial Status | 7732             | The training budget will likely fall under budget by about \$20k for the year.  |
| 16 Financial Status | 8300             | Battalion Chief, Scott Chapman, is working with newly hired construction manager to complete outstanding roof and generator capital asset projects. Start and completion of these projects will be next fiscal year.                  |

**Variance Report**  
**Finance Committee - May 13, 2019**

| <b>Report</b>        | <b>Line Item</b>    | <b>Variance Explanation</b>  |
|----------------------|---------------------|--|
| 17 Financial Status  | Fund 3653<br>5780   | The District received insurance proceeds for the rental properties that were damaged/destroyed during the Debris Flow. The District will received additional funds when repair/rebuild of the structures begins. |
| 18 Financial Trend   | 7650                | Expenses this FY are trending higher due to the Prop 4 election (\$24k) and winter storm pre-position logistics expenses (\$25k), of which the majority will be reimbursed by CalOES.                            |
| 19 Financial Trend   | 7901                | The transfers shown in previous years were for the Pension Obligation Fund payments. The final payment was posted in May of 2018.  |
| 20 Expenditure Trend | 6300, 6301,<br>6310 | Overtime adjustment journal entries for March and April have not been posted due to backlog. Entries will be posted by May-end to properly reflect OT amounts.   |

# Balance Sheet

As of: 4/30/2019  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

|  | Beginning Balance<br>7/1/2018 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2019 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>               |                               |                        |                         |                             |
| <b>Assets</b>                                  |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                       | 8,457,112.66                  | 25,079,082.89          | 14,332,549.85           | 19,203,645.70               |
| 0115 -- Treasury FMV Adjustment                | -56,692.45                    | 59,519.39              | 0.00                    | 2,826.94 1                  |
| 0120 -- Imprest Cash                           | 500.00                        | 0.00                   | 0.00                    | 500.00                      |
| 0130 -- Cash with Fiscal Agents                | 20,471.79                     | 1,023.61               | 0.00                    | 21,495.40                   |
| 0211 -- Prop Tax Impounds Receivable           | 261,060.00                    | 0.00                   | 0.00                    | 261,060.00 2                |
| 0230 -- Accounts Receivable                    | 670,916.69                    | 0.00                   | 670,916.69              | 0.00                        |
| 0240 -- Interest Receivable                    | 30,785.95                     | 108,032.47             | 138,818.42              | 0.00                        |
| Total Assets                                   | 9,384,154.64                  | 25,247,658.36          | 15,142,284.96           | 19,489,528.04               |
| Total Assets & Other Debits                    | 9,384,154.64                  | 25,247,658.36          | 15,142,284.96           | 19,489,528.04               |
| <b>Liabilities, Equity &amp; Other Credits</b> |                               |                        |                         |                             |
| <b>Liabilities</b>                             |                               |                        |                         |                             |
| 1010 -- Warrants Payable                       | 0.00                          | 911,077.90             | 911,077.90              | 0.00                        |
| 1015 -- EFT Payable                            | 163.06                        | 5,853,381.39           | 5,881,967.05            | 28,748.72 3                 |
| 1020 -- Salaries & Benefits Payable            | 22,398.00                     | 22,398.00              | 0.00                    | 0.00                        |
| 1210 -- Accounts Payable                       | 127,236.21                    | 6,791,927.84           | 6,672,053.90            | 7,362.27 3                  |
| 1240 -- Accrued Expenses                       | 8,874.00                      | 8,874.00               | 0.00                    | 0.00                        |
| 1400 -- Deposits                               | 0.00                          | 0.00                   | 1,000.00                | 1,000.00                    |
| 1730 -- Unidentified Deposits                  | 0.00                          | 7,459,387.07           | 7,459,387.07            | 0.00                        |
| Total Liabilities                              | 158,671.27                    | 21,047,046.20          | 20,925,485.92           | 37,110.99                   |
| <b>Equity</b>                                  |                               |                        |                         |                             |
| 2110 -- Fund Balance-Nonspendable              | 178,091.00                    | 0.00                   | 0.00                    | 178,091.00                  |
| 2120 -- Fund Balance-Restricted                | 0.00                          | 0.00                   | 2,826.94                | 2,826.94                    |
| 2130 -- Fund Balance-Committed                 | 6,070,500.00                  | 0.00                   | 0.00                    | 6,070,500.00 4              |
| 2200 -- Fund Balance-Residual                  | 2,976,892.37                  | 34,190,648.14          | 44,414,754.88           | 13,200,999.11               |
| Total Equity                                   | 9,225,483.37                  | 34,190,648.14          | 44,417,581.82           | 19,452,417.05               |

# Balance Sheet

As of: 4/30/2019  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

|   | Beginning Balance<br>7/1/2018 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2019 |
|---|-------------------------------|------------------------|-------------------------|-----------------------------|
| Total Liabilities, Equity & Other Credits | 9,384,154.64                  | 55,237,694.34          | 65,343,067.74           | 19,489,528.04               |



# Balance Sheet

As of: 4/30/2019  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

|  | Beginning Balance<br>7/1/2018 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2019 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>               |                               |                        |                         |                             |
| <b>Assets</b>                                  |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                       | 2,657,406.90                  | 841,088.02             | 1,590,060.00            | 1,908,434.92                |
| 0115 -- Treasury FMV Adjustment                | -17,813.99                    | 23,131.03              | 4,899.20                | 417.84                      |
| 0240 -- Interest Receivable                    | 8,223.30                      | 33,234.72              | 41,458.02               | 0.00                        |
| 0550 -- Deposits with Others                   | 427,351.40                    | 0.00                   | 0.00                    | 427,351.40                  |
| Total Assets                                   | 3,075,167.61                  | 897,453.77             | 1,636,417.22            | 2,336,204.16                |
| <b>Liabilities, Equity &amp; Other Credits</b> |                               |                        |                         |                             |
| <b>Liabilities</b>                             |                               |                        |                         |                             |
| 1010 -- Warrants Payable                       | 0.00                          | 795,030.00             | 795,030.00              | 0.00                        |
| 1210 -- Accounts Payable                       | 0.00                          | 795,030.00             | 795,030.00              | 0.00                        |
| 1730 -- Unidentified Deposits                  | 0.00                          | 4,600.00               | 4,600.00                | 0.00                        |
| Total Liabilities                              | 0.00                          | 1,594,660.00           | 1,594,660.00            | 0.00                        |
| <b>Equity</b>                                  |                               |                        |                         |                             |
| 2110 -- Fund Balance-Nonspendable              | 427,351.40                    | 0.00                   | 0.00                    | 427,351.40                  |
| 2120 -- Fund Balance-Restricted                | 0.00                          | 0.00                   | 417.84                  | 417.84                      |
| 2140 -- Fund Balance-Assigned                  | 2,647,816.21                  | 0.00                   | 0.00                    | 2,647,816.21                |
| 2200 -- Fund Balance-Residual                  | 0.00                          | 2,817,795.04           | 2,078,413.75            | -739,381.29                 |
| Total Equity                                   | 3,075,167.61                  | 2,817,795.04           | 2,078,831.59            | 2,336,204.16                |
| Total Liabilities, Equity & Other Credits      | 3,075,167.61                  | 4,412,455.04           | 3,673,491.59            | 2,336,204.16                |

# Balance Sheet

As of: 4/30/2019  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

|  | Beginning Balance<br>7/1/2018 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2019 |
|--|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>               |                               |                        |                         |                             |
| <b>Assets</b>                                  |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                       | 5,650,048.41                  | 684,936.31             | 0.00                    | 6,334,984.72                |
| 0115 -- Treasury FMV Adjustment                | -37,875.23                    | 49,622.18              | 10,358.21               | 1,388.74                    |
| 0240 -- Interest Receivable                    | 20,416.84                     | 76,247.39              | 96,664.23               | 0.00                        |
| Total Assets                                   | 5,632,590.02                  | 810,805.88             | 107,022.44              | 6,336,373.46                |
| Total Assets & Other Debits                    | 5,632,590.02                  | 810,805.88             | 107,022.44              | 6,336,373.46                |
| <b>Liabilities, Equity &amp; Other Credits</b> |                               |                        |                         |                             |
| <b>Liabilities</b>                             |                               |                        |                         |                             |
| 1730 -- Unidentified Deposits                  | 0.00                          | 588,272.08             | 588,272.08              | 0.00                        |
| Total Liabilities                              | 0.00                          | 588,272.08             | 588,272.08              | 0.00                        |
| <b>Equity</b>                                  |                               |                        |                         |                             |
| 2120 -- Fund Balance-Restricted                | 0.00                          | 0.00                   | 1,388.74                | 1,388.74                    |
| 2140 -- Fund Balance-Assigned                  | 5,632,590.02                  | 0.00                   | 0.00                    | 5,632,590.02                |
| 2200 -- Fund Balance-Residual                  | 0.00                          | 213,135.95             | 915,530.65              | 702,394.70                  |
| Total Equity                                   | 5,632,590.02                  | 213,135.95             | 916,919.39              | 6,336,373.46                |
| Total Liabilities, Equity & Other Credits      | 5,632,590.02                  | 801,408.03             | 1,505,191.47            | 6,336,373.46                |

# Financial Status

As of: 4/30/2019 (83% Elapsed)  
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Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                        | 6/30/2019<br>Fiscal Year<br>Adjusted Budget | 4/30/2019<br>Year-To-Date<br>Actual | 6/30/2019<br>Fiscal Year<br>Variance | 6/30/2019<br>Fiscal Year<br>Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| <b>Revenues</b>                          |   |                                     |                                      |   |
| <b>Taxes</b>                             |   |                                     |                                      |   |
| 3010 -- Property Tax-Current Secured     | 14,723,000.00                               | 15,727,006.52                       | 1,004,006.52                         | 106.82 %                                  |
| 3011 -- Property Tax-Unitary             | 144,700.00                                  | -252.10                             | -144,952.10                          | -0.17 %                                   |
| 3015 -- PT PY Corr/Escapes Secured       | 73,238.00                                   | 551.53                              | -72,686.47                           | 0.75 %                                    |
| 3020 -- Property Tax-Current Unsecd      | 705,255.00                                  | 567,821.33                          | -137,433.67                          | 80.51 %                                   |
| 3023 -- PT PY Corr/Escapes Unsecured     | 0.00  | 2,834.18                            | 2,834.18                             | --  |
| 3040 -- Property Tax-Prior Secured       | 21,033.00                                   | 61.95                               | -20,971.05                           | 0.29 %                                    |
| 3050 -- Property Tax-Prior Unsecured     | 5,850.00                                    | -6,491.45                           | -12,341.45                           | -110.96 %                                 |
| 3054 -- Supplemental Pty Tax-Current     | 183,935.00                                  | -12,381.14                          | -196,316.14                          | -6.73 %                                   |
| 3056 -- Supplemental Pty Tax-Prior       | 0.00  | 2,070.03                            | 2,070.03                             | --  |
| <b>Taxes</b>                             | <b>15,857,011.00</b>                        | <b>16,281,220.85</b>                | <b>424,209.85</b>                    | <b>102.68 %</b>                           |
| <b>Fines, Forfeitures, and Penalties</b> |   |                                     |                                      |   |
| 3057 -- PT-506 Int, 480 CLOS/CIC Pen     | 0.00  | -4,266.11                           | -4,266.11                            | --  |
| <b>Fines, Forfeitures, and Penalties</b> | <b>0.00</b>                                 | <b>-4,266.11</b>                    | <b>-4,266.11</b>                     | <b>--</b>                                 |
| <b>Use of Money and Property</b>         |   |                                     |                                      |   |
| 3380 -- Interest Income                  | 20,000.00                                   | 108,032.47                          | 88,032.47                            | 540.16 %                                  |
| 3381 -- Unrealized Gain/Loss Invstmnts   | 2,827.00                                    | 59,519.39                           | 56,692.39                            | 2,105.39 %                                |
| 3409 -- Other Rental of Bldgs and Land   | 0.00  | 1,290.00                            | 1,290.00                             | --  |
| <b>Use of Money and Property</b>         | <b>22,827.00</b>                            | <b>168,841.86</b>                   | <b>146,014.86</b>                    | <b>739.66 %</b>                           |
| <b>Intergovernmental Revenue-State</b>   |   |                                     |                                      |   |
| 3750 -- State-Emergency Assistance       | 345,000.00                                  | 934,583.47                          | 589,583.47                           | 270.89 %                                  |
| 4160 -- State Aid for Disaster           | 0.00  | 1,858,865.01                        | 1,858,865.01                         | --  |
| 4220 -- Homeowners Property Tax Relief   | 82,610.00                                   | 67,604.56                           | -15,005.44                           | 81.84 %                                   |
| <b>Intergovernmental Revenue-State</b>   | <b>427,610.00</b>                           | <b>2,861,053.04</b>                 | <b>2,433,443.04</b>                  | <b>669.08 %</b>                           |
|  |   |                                     |                                      | <b>8</b>                                  |

# Financial Status

As of: 4/30/2019 (83% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                     | 6/30/2019<br>Fiscal Year<br>Adjusted Budget | 4/30/2019<br>Year-To-Date<br>Actual | 6/30/2019<br>Fiscal Year<br>Variance | 6/30/2019<br>Fiscal Year<br>Pct of Budget |
|---------------------------------------|---|-------------------------------------|--------------------------------------|---|
| Intergovernmental Revenue-Federal     |   |                                     |                                      |   |
| 4476 -- Federal Emergency Assistance  | 140,000.00                                  | 283,623.74                          | 143,623.74                           | 202.59 %                                  |
| 4610 -- Federal Aid for Disaster      | 0.00  | 4,669,969.00                        | 4,669,969.00                         | -- 8                                      |
| Intergovernmental Revenue-Federal     | 140,000.00                                  | 4,953,592.74                        | 4,813,592.74                         | 3,538.28 %                                |
| Charges for Services                  |   |                                     |                                      |   |
| 5105 -- Reimb for District Services   | 198,595.00                                  | 147,083.17                          | -51,511.83                           | 74.06 %                                   |
| Charges for Services                  | 198,595.00                                  | 147,083.17                          | -51,511.83                           | 74.06 %                                   |
| Miscellaneous Revenue                 |   |                                     |                                      |   |
| 5780 -- Insurance Proceeds & Recovery | 0.00  | 34,867.69                           | 34,867.69                            | -- 9                                      |
| 5895 -- Other-Donations               | 0.00  | 300.00                              | 300.00                               | --  |
| 5909 -- Other Miscellaneous Revenue   | 7,500.00                                    | 24,466.74                           | 16,966.74                            | 326.22 %                                  |
| Miscellaneous Revenue                 | 7,500.00                                    | 59,634.43                           | 52,134.43                            | 795.13 %                                  |
| Revenues                              | 16,653,543.00                               | 24,467,159.98                       | 7,813,616.98                         | 146.92 %                                  |
| Expenditures                          |   |                                     |                                      |   |
| Salaries and Employee Benefits        |   |                                     |                                      |   |
| 6100 -- Regular Salaries              | 7,937,225.00                                | 6,704,945.74                        | 1,232,279.26                         | 84.47 %                                   |
| 6300 -- Overtime                      | 130,000.00                                  | 70,415.68                           | 59,584.32                            | 54.17 %                                   |
| 6301 -- Overtime - Reimbursable       | 485,000.00                                  | 842,267.17                          | -357,267.17                          | 173.66 %                                  |
| 6310 -- Overtime - Constant Staffing  | 795,000.00                                  | 244,349.79                          | 550,650.21                           | 30.74 %                                   |
| 6400 -- Retirement Contribution       | 2,539,640.00                                | 2,125,174.62                        | 414,465.38                           | 83.68 %                                   |
| 6550 -- FICA/Medicare                 | 134,325.00                                  | 110,163.36                          | 24,161.64                            | 82.01 %                                   |
| 6600 -- Health Insurance Contrib      | 1,962,500.00                                | 1,561,206.64                        | 401,293.36                           | 79.55 %                                   |
| 6700 -- Unemployment Ins Contribution | 10,040.00                                   | 5,948.51                            | 4,091.49                             | 59.25 %                                   |
| 6900 -- Workers Compensation          | 625,000.00                                  | 486,157.87                          | 138,842.13                           | 77.79 %                                   |
| Salaries and Employee Benefits        | 14,618,730.00                               | 12,150,629.38                       | 2,468,100.62                         | 83.12 %                                   |

# Financial Status

As of: 4/30/2019 (83% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account                      | 6/30/2019<br>Fiscal Year<br>Adjusted Budget | 4/30/2019<br>Year-To-Date<br>Actual | 6/30/2019<br>Fiscal Year<br>Variance | 6/30/2019<br>Fiscal Year<br>Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| Services and Supplies                  |   |                                     |                                      |   |
| 7030 -- Clothing and Personal          | 53,000.00                                   | 57,246.50                           | -4,246.50                            | 108.01 %                                  |
| 7050 -- Communications                 | 99,500.00                                   | 98,824.80                           | 675.20                               | 99.32 %                                   |
| 7060 -- Food                           | 2,500.00                                    | 8,030.63                            | -5,530.63                            | 321.23 %                                  |
| 7070 -- Household Supplies             | 30,250.00                                   | 22,498.00                           | 7,752.00                             | 74.37 %                                   |
| 7090 -- Insurance                      | 31,000.00                                   | 32,017.00                           | -1,017.00                            | 103.28 %                                  |
| 7120 -- Equipment Maintenance          | 35,000.00                                   | 57,378.76                           | -22,378.76                           | 163.94 % <b>11</b>                        |
| 7200 -- Structure & Ground Maintenance | 26,550.00                                   | 29,434.99                           | -2,884.99                            | 110.87 %                                  |
| 7205 -- Fire Defense Zone              | 236,000.00                                  | 153,024.85                          | 82,975.15                            | 64.84 % <b>12</b>                         |
| 7322 -- Consulting & Mgmt Fees         | 3,350.00                                    | 105.00                              | 3,245.00                             | 3.13 %                                    |
| 7324 -- Audit and Accounting Fees      | 25,000.00                                   | 17,378.50                           | 7,621.50                             | 69.51 %                                   |
| 7348 -- Instruments & Equip. < \$5000  | 11,000.00                                   | 18,527.63                           | -7,527.63                            | 168.43 %                                  |
| 7363 -- Equipment Maintenance          | 63,000.00                                   | 98,902.09                           | -35,902.09                           | 156.99 % <b>13</b>                        |
| 7400 -- Medical, Dental and Lab        | 30,000.00                                   | 25,003.80                           | 4,996.20                             | 83.35 %                                   |
| 7430 -- Memberships                    | 12,500.00                                   | 13,465.45                           | -965.45                              | 107.72 %                                  |
| 7450 -- Office Expense                 | 27,500.00                                   | 18,355.14                           | 9,144.86                             | 66.75 %                                   |
| 7460 -- Professional & Special Service | 302,500.00                                  | 243,963.42                          | 58,536.58                            | 80.65 %                                   |
| 7507 -- ADP Payroll Fees               | 7,500.00                                    | 6,386.69                            | 1,113.31                             | 85.16 %                                   |
| 7510 -- Contractual Services           | 52,000.00                                   | 47,133.14                           | 4,866.86                             | 90.64 %                                   |
| 7530 -- Publications & Legal Notices   | 6,000.00                                    | 2,278.90                            | 3,721.10                             | 37.98 %                                   |
| 7546 -- Administrative Expense         | 240,000.00                                  | 244,640.00                          | -4,640.00                            | 101.93 %                                  |
| 7580 -- Rents/Leases-Structure         | 4,500.00                                    | 6,597.63                            | -2,097.63                            | 146.61 %                                  |
| 7630 -- Small Tools & Instruments      | 13,000.00                                   | 997.41                              | 12,002.59                            | 7.67 %                                    |
| 7650 -- Special Departmental Expense   | 553,500.00                                  | 73,486.81                           | 480,013.19                           | 13.28 % <b>14</b>                         |
| 7671 -- Special Projects               | 23,000.00                                   | 3,285.32                            | 19,714.68                            | 14.28 %                                   |
| 7730 -- Transportation and Travel      | 35,000.00                                   | 26,178.73                           | 8,821.27                             | 74.80 %                                   |
| 7731 -- Gasoline-Oil-Fuel              | 55,000.00                                   | 50,258.71                           | 4,741.29                             | 91.38 %                                   |
| 7732 -- Training                       | 87,750.00                                   | 52,154.83                           | 35,595.17                            | 59.44 % <b>15</b>                         |

# Financial Status

As of: 4/30/2019 (83% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account              | 6/30/2019<br>Fiscal Year<br>Adjusted Budget | 4/30/2019<br>Year-To-Date<br>Actual | 6/30/2019<br>Fiscal Year<br>Variance | 6/30/2019<br>Fiscal Year<br>Pct of Budget |
|--------------------------------|---|-------------------------------------|--------------------------------------|---|
| 7760 -- Utilities              | 43,000.00                                   | 41,013.65                           | 1,986.35                             | 95.38 %                                   |
| Services and Supplies          | 2,108,900.00                                | 1,448,568.38                        | 660,331.62                           | 68.69 %                                   |
| Capital Assets                 |   |                                     |                                      |   |
| 8300 -- Equipment              | 315,000.00                                  | 73,456.54                           | 241,543.46                           | 23.32 %                                   |
| Capital Assets                 | 315,000.00                                  | 73,456.54                           | 241,543.46                           | 23.32 %                                   |
| Expenditures                   | 17,042,630.00                               | 13,672,654.30                       | 3,369,975.70                         | 80.23 %                                   |
| Other Financing Sources & Uses |   |                                     |                                      |   |
| Other Financing Uses           | 422,000.00                                  | 0.00                                | 422,000.00                           | 0.00 %                                    |
| 7901 -- Oper Trf (Out)         | 422,000.00                                  | 0.00                                | 422,000.00                           | 0.00 %                                    |
| Other Financing Uses           | 422,000.00                                  | 0.00                                | 422,000.00                           | 0.00 %                                    |
| Other Financing Sources & Uses | -422,000.00                                 | 0.00                                | 422,000.00                           | 0.00 %                                    |
| Changes to Fund Balances       |   |                                     |                                      |   |
| Increase to Restricted         | 2,827.00                                    | 2,826.94                            | 0.06                                 | 100.00 %                                  |
| 9797 -- Unrealized Gains       | 2,827.00                                    | 2,826.94                            | 0.06                                 | 100.00 %                                  |
| Increase to Restricted         | 2,827.00                                    | 2,826.94                            | 0.06                                 | 100.00 %                                  |
| Changes to Fund Balances       | -2,827.00                                   | -2,826.94                           | 0.06                                 | 100.00 %                                  |
| Montecito Fire Protection Dist | -813,914.00                                 | 10,791,678.74                       | 11,605,592.74                        | -1,325.90 %                               |

# Financial Status

As of: 4/30/2019 (83% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

| Line Item Account                         | 6/30/2019<br>Fiscal Year<br>Adjusted Budget | 4/30/2019<br>Year-To-Date<br>Actual | 6/30/2019<br>Fiscal Year<br>Variance | 6/30/2019<br>Fiscal Year<br>Pct of Budget |
|---|---|-------------------------------------|--------------------------------------|---|
| <b>Revenues</b>                           |   |                                     |                                      |   |
| Use of Money and Property                 |   |                                     |                                      |   |
| 3380 -- Interest Income                   | 10,000.00                                   | 33,234.72                           | 23,234.72                            | 332.35 %                                  |
| 3381 -- Unrealized Gain/Loss Invstmnts    | 418.00                                      | 18,231.83                           | 17,813.83                            | 4,361.68 %                                |
| Use of Money and Property                 | 10,418.00                                   | 51,466.55                           | 41,048.55                            | 494.02 %                                  |
| <b>Revenues</b>                           | 10,418.00                                   | 51,466.55                           | 41,048.55                            | 494.02 %                                  |
| <b>Expenditures</b>                       |   |                                     |                                      |   |
| Capital Assets                            |   |                                     |                                      |   |
| 8300 -- Equipment                         | 1,222,000.00                                | 795,030.00                          | 426,970.00                           | 65.06 %                                   |
| Capital Assets                            | 1,222,000.00                                | 795,030.00                          | 426,970.00                           | 65.06 %                                   |
| <b>Expenditures</b>                       | 1,222,000.00                                | 795,030.00                          | 426,970.00                           | 65.06 %                                   |
| <b>Other Financing Sources &amp; Uses</b> |   |                                     |                                      |   |
| Other Financing Sources                   |   |                                     |                                      |   |
| 5910 -- Oper Trf (In)-General Fund        | 422,000.00                                  | 0.00                                | -422,000.00                          | 0.00 %                                    |
| 5919 -- Sale Capital Assets-Prsnl Prop    | 0.00  | 4,600.00                            | 4,600.00                             | --  |
| Other Financing Sources                   | 422,000.00                                  | 4,600.00                            | -417,400.00                          | 1.09 %                                    |
| Other Financing Sources & Uses            | 422,000.00                                  | 4,600.00                            | -417,400.00                          | 1.09 %                                    |
| <b>Changes to Fund Balances</b>           |   |                                     |                                      |   |
| Increase to Restricted                    |   |                                     |                                      |   |
| 9797 -- Unrealized Gains                  | 418.00                                      | 417.84                              | 0.16                                 | 99.96 %                                   |
| Increase to Restricted                    | 418.00                                      | 417.84                              | 0.16                                 | 99.96 %                                   |
| Changes to Fund Balances                  | -418.00                                     | -417.84                             | 0.16                                 | 99.96 %                                   |
| Montecito Fire Cap Outlay Res             | -790,000.00                                 | -739,381.29                         | 50,618.71                            | 93.59 %                                   |

# Financial Status

As of: 4/30/2019 (83% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

| Line Item Account                      | 6/30/2019<br>Fiscal Year<br>Adjusted Budget | 4/30/2019<br>Year-To-Date<br>Actual | 6/30/2019<br>Fiscal Year<br>Variance | 6/30/2019<br>Fiscal Year<br>Pct of Budget |
|--|---|-------------------------------------|--------------------------------------|---|
| <b>Revenues</b>                        |   |                                     |                                      |   |
| Use of Money and Property              |   |                                     |                                      |   |
| 3380 -- Interest Income                | 15,000.00                                   | 76,247.39                           | 61,247.39                            | 508.32 %                                  |
| 3381 -- Unrealized Gain/Loss Invstmnts | 1,389.00                                    | 39,263.97                           | 37,874.97                            | 2,826.78 %                                |
| Use of Money and Property              | 16,389.00                                   | 115,511.36                          | 99,122.36                            | 704.81 %                                  |
| <b>Miscellaneous Revenue</b>           |   |                                     |                                      |   |
| 5780 -- Insurance Proceeds & Recovery  | 0.00  | 588,272.08                          | 588,272.08                           | --  |
| Miscellaneous Revenue                  | 0.00  | 588,272.08                          | 588,272.08                           | --  |
| <b>Revenues</b>                        | 16,389.00                                   | 703,783.44                          | 687,394.44                           | 4,294.24 %                                |
| <b>Expenditures</b>                    |   |                                     |                                      |   |
| Capital Assets                         | 200,000.00                                  | 0.00                                | 200,000.00                           | 0.00 %                                    |
| 8100 -- Land                           | 200,000.00                                  | 0.00                                | 200,000.00                           | 0.00 %                                    |
| <b>Expenditures</b>                    | 200,000.00                                  | 0.00                                | 200,000.00                           | 0.00 %                                    |
| <b>Changes to Fund Balances</b>        |   |                                     |                                      |   |
| Increase to Restricted                 | 1,389.00                                    | 1,388.74                            | 0.26                                 | 99.98 %                                   |
| 9797 -- Unrealized Gains               | 1,389.00                                    | 1,388.74                            | 0.26                                 | 99.98 %                                   |
| Increase to Restricted                 | -1,389.00                                   | -1,388.74                           | 0.26                                 | 99.98 %                                   |
| <b>Changes to Fund Balances</b>        | -1,389.00                                   | -1,388.74                           | 0.26                                 | 99.98 %                                   |
| Montecito Fire Land & Building         | -185,000.00                                 | 702,394.70                          | 887,394.70                           | -379.67 %                                 |
| <b>Net Financial Impact</b>            | -1,788,914.00                               | 10,754,692.15                       | 12,543,606.15                        | -601.19 %                                 |



# Revenue Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 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 3010 -- Property Tax-Current Secured |           |      |  |              |
| AUT - PT03405  | 4/6/2019  |      | RVS Teeter EST SEC 1%Advance 17-18 @6-22-18 (3010) | -168,026.88  |
| AUT - PT03337  | 4/12/2019 |      | 06/30/18 TeeterAdv CY Sec Annual 1% Tax (3010)     | 159,918.81   |
| AUT - PT03398  | 4/15/2019 |      | EST SEC 1% Apport 12-15-2018 to 4-12-2019 (3010)   | 6,816,268.62 |
| JE - 0185290   | 4/15/2019 |      | Sec 1/4% Admin Fee 18/19 per Gov't Code29142(3010) | -40,485.05   |
| Total Property Tax-Current Secured                     |           |      |  | 6,767,675.50 |
| Line Item Account 3011 -- Property Tax-Unitary         |           |      |  |              |
| JE - 0185293   | 4/15/2019 |      | Unitary1/4%AdminFee 18/19 perGov't Code29142(3011) | -394.23      |
| Total Property Tax-Unitary                             |           |      |  | -394.23      |
| Line Item Account 3015 -- PT PY Corr/Escapes Secured   |           |      |  |              |
| AUT - PT03337  | 4/12/2019 |      | 06/30/18 TeeterAdv CY Sec Escape 1% Tax (3015)     | 906.98       |
| Total PT PY Corr/Escapes Secured                       |           |      |  | 906.98       |
| Line Item Account 3020 -- Property Tax-Current Unsecd  |           |      |  |              |
| JE - 0185292   | 4/15/2019 |      | Unsec1/4% Admin Fee 18/19 per Gov'tCode29142(3020) | -1,598.20    |
| Total Property Tax-Current Unsecd                      |           |      |  | -1,598.20    |
| Line Item Account 3054 -- Supplemental Pty Tax-Current |           |      |  |              |
| AUT - PT03407  | 4/6/2019  |      | RVS EST SUP 1%Advance 17-18@6-22-18 (3054)         | -68,081.75   |
| AUT - PT03337  | 4/12/2019 |      | 06/30/18 TeeterAdv CY Suppl 1% Tax (3054)          | 73,735.30    |
| AUT - PT03337  | 4/12/2019 |      | 06/30/18 TeeterAdv CY Neg Sup 1% Tax (3054)        | 188.38       |
| Total Supplemental Pty Tax-Current                     |           |      |  | 5,841.93     |
| Line Item Account 3056 -- Supplemental Pty Tax-Prior   |           |      |  |              |
| AUT - PT03337  | 4/12/2019 |      | 06/30/18 TeeterAdv PY Sup Unsec 1% Tax (3056)      | 11.75        |
| AUT - PT03337  | 4/12/2019 |      | 06/30/18 TeeterAdv PY Sup Sec 1% Tax (3056)        | -0.01        |
| Total Supplemental Pty Tax-Prior                       |           |      |  | 11.74        |
| Line Item Account 3380 -- Interest Income              |           |      |  |              |
| AUT - INTACCR  | 3/31/2019 |      | INTEREST APPORTIONMENT ACCRUAL                     | 65,214.08    |
| Total Interest Income                                  |           |      |  | 65,214.08    |

# Revenue Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document  | Post On | Dept | Description                                   | Amount       |
|---|---------|------|---|--------------|
| Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts<br>AUT - FMV0319 3/31/2019 |         |      | FMV ADJUSTMENTS                               | 31,091.89    |
|   |         |      | Total Unrealized Gain/Loss Invstmnts          | 31,091.89    |
| Line Item Account 3409 -- Other Rental of Bldgs and Land<br>JE - 0183949 3/1/2019   |         |      | Rental income, Feb                            | 1,290.00     |
|   |         |      | Total Other Rental of Bldgs and Land          | 1,290.00     |
| Line Item Account 3750 -- State-Emergency Assistance<br>JE - 0183955 3/1/2019       |         |      | Reverse Thomas Fire A/R from FY18             | 567,572.00   |
| JE - 0183960 3/1/2019   |         |      | Reclass CalOES PA reimb DR-4353, DJE 0111215  | -4,507.00    |
| DJE - 0116698 4/22/2019   |         |      | Gorge Fire, 8/19-8/21/18                      | 42,934.97    |
| DJE - 0116698 4/22/2019   |         |      | Klamathon Fire, 7/5-7/10/18                   | 56,408.49    |
| DJE - 0116698 4/22/2019   |         |      | Cruces Fire, 7/18-7/19/18                     | 13,662.42    |
| DJE - 0116698 4/22/2019   |         |      | Carr Fire, 7/26-8/19/18                       | 666,922.59   |
| DJE - 0116698 4/22/2019   |         |      | WC disability payments, 2/15-2/28/19          | 10,011.04    |
|   |         |      | Total State-Emergency Assistance              | 1,353,004.51 |
| Line Item Account 4160 -- State Aid for Disaster<br>JE - 0183960 3/1/2019           |         |      | Reclass CalOES PA reimb DR-4353, DJE 0111215  | 4,507.00     |
|   |         |      | Total State Aid for Disaster                  | 4,507.00     |
| Line Item Account 4220 -- Homeowners Property Tax Relief<br>AUT - PT03409 4/30/2019 |         |      | Homeowner Exemption 1% and Bond Apportionment | 27,837.17    |
|   |         |      | Total Homeowners Property Tax Relief          | 27,837.17    |
| Line Item Account 4476 -- Federal Emergency Assistance<br>JE - 0183960 3/1/2019     |         |      | Reclass FEMA PA reimb DR-4353, DJE 0111215    | -18,028.00   |
| DJE - 0115661 3/25/2019   |         |      | Delta Fire, 09/07-09/24/18                    | 121,428.04   |
| DJE - 0116390 4/5/2019  |         |      | Cranston Fire (reimbursement), 7/25-7/29/18   | 347.14       |
| DJE - 0116392 4/15/2019   |         |      | Ogilvy Fire, 9/1-9/6/18                       | 42,910.91    |
|   |         |      | Total Federal Emergency Assistance            | 146,658.09   |

# Revenue Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document  | Post On   | Dept | Description                                  | Amount       |
|---|-----------|------|--|--------------|
| Line Item Account 4610 -- Federal Aid for Disaster      |           |      |  |              |
| JE - 0183960  | 3/1/2019  |      | Reclass FEMA PA reimb DR-4353, DJE 011215    | 18,028.00    |
|   |           |      | Total Federal Aid for Disaster               | 18,028.00    |
| Line Item Account 5105 -- Reimb for District Services   |           |      |  |              |
| JE - 0184504  | 4/3/2019  |      | INVOICE# 2019-01 DISPATCH SERVICES           | 22,950.00    |
| DJE - 0116698   | 4/22/2019 |      | AMR Holdco Inc, First response pmt - 03/2019 | 26,270.48    |
|   |           |      | Total Reimb for District Services            | 49,220.48    |
| Line Item Account 5780 -- Insurance Proceeds & Recovery |           |      |  |              |
| DJE - 0116698   | 4/22/2019 |      | Insurance claim payment, generator           | 34,867.69    |
|   |           |      | Total Insurance Proceeds & Recovery          | 34,867.69    |
| Line Item Account 5909 -- Other Miscellaneous Revenue   |           |      |  |              |
| DJE - 0116698   | 4/22/2019 |      | CalCard rebate, February 2019                | 377.07       |
| DJE - 0116698   | 4/22/2019 |      | Witness fee for Fire Marshal                 | 275.00       |
|   |           |      | Total Other Miscellaneous Revenue            | 652.07       |
|   |           |      | Total Montecito Fire Protection Dist         | 8,504,814.70 |

# Revenue Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

| Document  | Post On   | Dept | Description                           | Amount    |
|---|-----------|------|---------------------------------------|-----------|
| Line Item Account 3380 -- Interest Income                 |           |      |                                       |           |
| AUT - INTACCR   | 3/31/2019 |      | INTEREST APPORTIONMENT ACCRUAL        | 11,346.47 |
|   |           |      | Total Interest Income                 | 11,346.47 |
| Line Item Account 3381 -- Unrealized Gain/Loss Investmnts |           |      |                                       |           |
| AUT - FMV0319   | 3/31/2019 |      | FMV ADJUSTMENTS                       | 6,757.12  |
|   |           |      | Total Unrealized Gain/Loss Investmnts | 6,757.12  |
|   |           |      | Total Montecito Fire Cap Outlay Res   | 18,103.59 |

# Revenue Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3653 -- Montecito Fire Land & Building

| Document  | Post On   | Dept | Description                           | Amount    |
|---|-----------|------|---------------------------------------|-----------|
| Line Item Account 3380 -- Interest Income                 |           |      |                                       |           |
| AUT - INTACCR   | 3/31/2019 |      | INTEREST APPORTIONMENT ACCRUAL        | 29,734.54 |
|   |           |      | Total Interest Income                 | 29,734.54 |
| Line Item Account 3381 -- Unrealized Gain/Loss Investmnts |           |      |                                       |           |
| AUT - FMV0319   | 3/31/2019 |      | FMV ADJUSTMENTS                       | 14,850.81 |
|   |           |      | Total Unrealized Gain/Loss Investmnts | 14,850.81 |
|   |           |      | Total Montecito Fire Land & Building  | 44,585.35 |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On                                    | Document      | Vendor/Employee Name                          | Description                                       | Hours | Amount     |
|--|---------------|---|---|-------|------------|
| Line Item Account 6100 -- Regular Salaries |               |   |   |       |            |
| 03/01/2019                                 | CLM - 0525629 | Franchise Tax Board                           | FTB Withholding Order for J. Jenkins: PR 3/1/19   | 0.00  | 1,599.00   |
| 03/01/2019                                 | CLM - 0525769 | AFLAC   | Employee paid insurance, February 2019            | 0.00  | 1,641.92   |
| 03/01/2019                                 | CLM - 0526555 | MASSMUTUAL                                    | Employer/employee 457 plan contributions, 3/1/19  | 0.00  | 21,052.00  |
| 03/01/2019                                 | EFC - 0023167 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Dir Deposits, 3/1/19       | 0.00  | 231,525.32 |
| 03/01/2019                                 | EFC - 0023167 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Taxes, 3/1/19              | 0.00  | 62,809.87  |
| 03/01/2019                                 | MIC - 0119423 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Employee retirement contribution, 3/1/19          | 0.00  | 33,830.02  |
| 03/15/2019                                 | CLM - 0529147 | Franchise Tax Board                           | FTB Withholding Order for J. Jenkins: PR 3/15/19  | 0.00  | 1,599.00   |
| 03/15/2019                                 | CLM - 0529153 | MASSMUTUAL                                    | Employer/employee 457 plan contributions, 3/15/19 | 0.00  | 21,052.00  |
| 03/15/2019                                 | CLM - 0529156 | MONTECITO FIREMENS ASSOC                      | Employee association dues, 3/15/19                | 0.00  | 5,850.00   |
| 03/15/2019                                 | CLM - 0529156 | MONTECITO FIREMENS ASSOC                      | Employee paid disability insurance, 3/15/19       | 0.00  | 1,029.00   |
| 03/15/2019                                 | EFC - 0023309 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Dir Deposits, 3/15/19      | 0.00  | 229,153.79 |
| 03/15/2019                                 | EFC - 0023309 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Taxes, 3/15/19             | 0.00  | 65,258.44  |
| 03/15/2019                                 | MIC - 0119948 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Employee retirement contribution, 3/15/19         | 0.00  | 33,889.93  |
| 03/22/2019                                 | EFC - 0023307 | WAGEWORKS INC                                 | Montecito Fire FSA plan pmts, 2/26-3/19/19        | 0.00  | 6,500.56   |
| 03/28/2019                                 | EFC - 0023381 | WAGEWORKS INC                                 | Montecito Fire FSA plan pmts, 3/20-3/27/19        | 0.00  | 1,466.49   |
| 04/01/2019                                 | CLM - 0530111 | Franchise Tax Board                           | FTB Withholding Order for J. Jenkins: PR 4/1/19   | 0.00  | 1,599.00   |
| 04/01/2019                                 | CLM - 0531205 | MASSMUTUAL                                    | Employer/employee 457 plan contributions, 4/1/19  | 0.00  | 21,337.00  |
| 04/01/2019                                 | EFC - 0023450 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Dir Deposits, 4/1/19       | 0.00  | 226,166.01 |
| 04/01/2019                                 | EFC - 0023450 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Taxes, 4/1/19              | 0.00  | 61,069.64  |
| 04/01/2019                                 | JE - 0185036  |   | Payroll check, 4/1/19                             | 0.00  | 31.40      |
| 04/01/2019                                 | MIC - 0120478 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Employee retirement contribution, 4/1/19          | 0.00  | 33,136.42  |
| 04/02/2019                                 | CLM - 0530184 | AFLAC   | Employee paid insurance, March 2019               | 0.00  | 1,641.92   |
| 04/16/2019                                 | CLM - 0532093 | Franchise Tax Board                           | FTB Withholding Order for J. Jenkins: PR 4/16/19  | 0.00  | 1,599.00   |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name                          | Description                                       | Hours | Amount       |
|---|---------------|---|---|-------|--------------|
| 04/16/2019  | CLM - 0532101 | MASSMUTUAL                                    | Employer/employee 457 plan contributions, 4/16/19 | 0.00  | 21,337.00    |
| 04/16/2019  | CLM - 0532102 | MONTECITO FIREMENS ASSOC                      | Employee association dues, 4/16/19                | 0.00  | 5,850.00     |
| 04/16/2019  | CLM - 0532102 | MONTECITO FIREMENS ASSOC                      | Employee paid disability insurance, 4/16/19       | 0.00  | 1,029.00     |
| 04/16/2019  | EFC - 0023481 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Dir Deposits, 4/16/19      | 0.00  | 229,965.56   |
| 04/16/2019  | EFC - 0023481 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll Taxes, 4/16/19             | 0.00  | 70,629.94    |
| 04/16/2019  | EFC - 0023516 | WAGEWORKS INC                                 | Montecito Fire FSA plan pmts, 3/26-4/12/19        | 0.00  | 1,059.42     |
| 04/16/2019  | MIC - 0120718 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Employee retirement contribution, 4/16/19         | 0.00  | 33,914.95    |
| 04/22/2019  | DJE - 0116698 |   | WC disability payments, 2/12-4/8/19               | 0.00  | -9,722.16    |
| 04/24/2019  | EFC - 0023548 | WAGEWORKS INC                                 | Montecito Fire FSA plan pmts, 4/13-4/19/19        | 0.00  | 648.51       |
|   |               |   | Total Regular Salaries                            | 0.00  | 1,419,549.95 |
| Line Item Account 6400 -- Retirement Contribution |               |   |   |       |              |
| 03/01/2019  | MIC - 0119423 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | District retirement contributions, 3/1/19         | 0.00  | 52,971.13    |
| 03/15/2019  | MIC - 0119948 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | District retirement contributions, 3/15/19        | 0.00  | 53,046.92    |
| 03/27/2019  | CLM - 0529322 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | 2019 RBF Contribution, Adjustment                 | 0.00  | 662.34       |
| 04/01/2019  | MIC - 0120478 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | District retirement contributions, 4/1/19         | 0.00  | 51,827.31    |
| 04/16/2019  | MIC - 0120718 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | District retirement contributions, 4/16/19        | 0.00  | 53,093.61    |
|   |               |   | Total Retirement Contribution                     | 0.00  | 211,601.31   |
| Line Item Account 6550 -- FICA/Medicare           |               |   |   |       |              |
| 03/01/2019  | EFC - 0023167 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SS/Medicare, 3/1/19        | 0.00  | 5,017.73     |
| 03/15/2019  | EFC - 0023309 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SS/Medicare, 3/15/19       | 0.00  | 5,022.05     |
| 04/01/2019  | EFC - 0023450 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SS/Medicare, 4/1/19        | 0.00  | 4,983.35     |
| 04/16/2019  | EFC - 0023481 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SS/Medicare, 4/16/19       | 0.00  | 5,159.37     |



# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name                          | Description                               | Hours                               | Amount     |
|---|---------------|---|---|-------------------------------------|------------|
| DEPOSITS  |               |   |   |                                     |            |
| Line Item Account 6600 -- Health Insurance Contrib      |               |   |   |                                     |            |
| 03/01/2019  | CLM - 0525868 | LINCOLN NATIONAL LIFE INS                     | Life Insurance, February 2019             | 0.00                                | 767.80     |
| 03/01/2019  | CLM - 0525868 | LINCOLN NATIONAL LIFE INS                     | Life Insurance, January 2019              | 0.00                                | 767.80     |
| 03/01/2019  | CLM - 0525868 | LINCOLN NATIONAL LIFE INS                     | Life Insurance, March 2019                | 0.00                                | 438.04     |
| 03/01/2019  | CLM - 0525873 | DELTA DENTAL                                  | Dental insurance - March 2018             | 0.00                                | 12,822.13  |
| 03/01/2019  | CLM - 0525881 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health Benefits, March 2019               | 0.00                                | 142,444.14 |
| 03/01/2019  | MIC - 0118955 | Vision Service Plan-CA                        | Vision insurance - active, March 2019     | 0.00                                | 1,626.50   |
| 03/01/2019  | MIC - 0118955 | Vision Service Plan-CA                        | Vision insurance - retirees, March 2019   | 0.00                                | 1,528.91   |
| 03/06/2019  | CLM - 0526433 | WAGEWORKS INC                                 | FSA administrative fee, February 2019     | 0.00                                | 131.75     |
| 04/01/2019  | CLM - 0529515 | DELTA DENTAL                                  | Dental insurance, April 2019              | 0.00                                | 12,822.13  |
| 04/01/2019  | CLM - 0529602 | LINCOLN NATIONAL LIFE INS                     | Life Insurance, April 2019                | 0.00                                | 707.41     |
| 04/01/2019  | CLM - 0529869 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM | Health Benefits, April 2019               | 0.00                                | 141,668.36 |
| 04/01/2019  | MIC - 0120108 | Vision Service Plan-CA                        | Vision insurance - active, April 2019     | 0.00                                | 1,008.43   |
| 04/01/2019  | MIC - 0120108 | Vision Service Plan-CA                        | Vision insurance - retirees, April 2019   | 0.00                                | 2,049.39   |
| 04/15/2019  | CLM - 0531438 | WAGEWORKS INC                                 | FSA administrative fee, March 2019        | 0.00                                | 102.00     |
|   |               |   |   | Total Health Insurance Contrib      | 318,884.79 |
| Line Item Account 6700 -- Unemployment Ins Contribution |               |   |   |                                     |            |
| 03/01/2019  | EFC - 0023167 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SUI Taxes, 3/1/19  | 0.00                                | 41.15      |
| 03/15/2019  | EFC - 0023309 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SUI Taxes, 3/15/19 | 0.00                                | -1.00      |
| 04/01/2019  | EFC - 0023450 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SUI Taxes, 4/1/19  | 0.00                                | 34.18      |
| 04/16/2019  | EFC - 0023481 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         | Montecito Fire Payroll SUI Taxes, 4/16/19 | 0.00                                | -1.00      |
|   |               |   |   | Total Unemployment Ins Contribution | 73.33      |



# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | Post On       | Document      | Vendor/Employee Name             | Description                                      | Hours | Amount    |
|-------------------|---------------|---------------|----------------------------------|--|-------|-----------|
| 03/20/2019        | CLM - 0528585 | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Uniform bugles                                   | 0.00  | 419.20    |
| 03/29/2019        | CLM - 0529899 | CLM - 0529899 | ADVANCE MARKING SYSTEMS          | Passport name tags: (12)                         | 0.00  | 21.19     |
| 03/31/2019        | AUT - SUTAXJE | AUT - SUTAXJE |                                  | SUTAX JE - March 2019                            | 0.00  | 57.12     |
| 04/03/2019        | CLM - 0530548 | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | PPE: Safety gear - waders (3)                    | 0.00  | 72.61     |
| 04/16/2019        | CLM - 0531502 | CLM - 0531502 | ALLSTAR FIRE EQUIPMENT INC       | PPE: New hires and replacements                  | 0.00  | 8,823.50  |
| 04/22/2019        | DJE - 0116698 | DJE - 0116698 |                                  | SDRMA reimb. for purchasing protection equipment | 0.00  | -1,000.00 |
| 04/26/2019        | CLM - 0533744 | CLM - 0533744 | ADVANCE MARKING SYSTEMS          | Passport name tags: (40)                         | 0.00  | 58.99     |
| 04/26/2019        | CLM - 0533747 | CLM - 0533747 | ALLSTAR FIRE EQUIPMENT INC       | PPE: Fire Helmets, New hires and replacements    | 0.00  | 3,077.15  |
| 04/26/2019        | CLM - 0533891 | CLM - 0533891 | TURNOUT MAINTENANCE CO LLC       | Turnout repairs                                  | 0.00  | 291.50    |
| 04/30/2019        | CLM - 0533690 | CLM - 0533690 | SANTA BARBARA TROPHY             | Name badges (5), name badge paint fill (4)       | 0.00  | 78.30     |
|                   |               |               |                                  | Total Clothing and Personal                      | 0.00  | 11,899.56 |

## Line Item Account 7050 -- Communications

|            |               |               |                               |  |      |          |
|------------|---------------|---------------|-------------------------------|--|------|----------|
| 03/05/2019 | CLM - 0526211 | CLM - 0526211 | SATCOM GLOBAL INC             | Satellite phone charges                  | 0.00 | 153.90   |
| 03/06/2019 | CLM - 0526517 | CLM - 0526517 | SPRINT                        | E92 Sim cards for MDC, 1/26-2/25/2019    | 0.00 | 75.98    |
| 03/06/2019 | MIC - 0119122 | MIC - 0119122 | TURN WIRELESS                 | Redundant internet Station 1: April 2019 | 0.00 | 88.25    |
| 03/06/2019 | MIC - 0119122 | MIC - 0119122 | TURN WIRELESS                 | Redundant internet Station 2: April 2019 | 0.00 | 88.25    |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | 209/097-2953.0                           | 0.00 | 662.19   |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | 209/111-1529.0                           | 0.00 | 139.20   |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | 805-565-9618                             | 0.00 | 65.38    |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | 805-969-0318                             | 0.00 | 68.06    |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | Circuit ID: 05/RTNB/002320               | 0.00 | 45.82    |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | Circuit ID: 05/RTNB/655155               | 0.00 | 45.82    |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | Circuit ID: 05/RTNB/974343               | 0.00 | 45.82    |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | Circuit ID: 05/RTNB/974365               | 0.00 | 45.82    |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | Circuit ID: 11/RTNB/566142               | 0.00 | 114.64   |
| 03/06/2019 | MIC - 0119159 | MIC - 0119159 | FRONTIER                      | Circuit ID: 20/PLNB/200447               | 0.00 | 45.82    |
| 03/12/2019 | CLM - 0527593 | CLM - 0527593 | COX COMMUNICATIONS - BUSINESS | CAD connectivity & Internet              | 0.00 | 2,747.19 |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On                        | Document      | Vendor/Employee Name             | Description                                | Hours | Amount    |
|--------------------------------|---------------|----------------------------------|--|-------|-----------|
| 03/13/2019                     | CLM - 0527594 | IMPULSE INTERNET SERVICES        | Phone services, 3/25-4/24/19               | 0.00  | 1,883.97  |
| 03/20/2019                     | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Repair to iPad keyboard                    | 0.00  | 9.99      |
| 03/28/2019                     | CLM - 0529518 | VERIZON WIRELESS                 | Wireless service, 2/14-3/13/19             | 0.00  | 2,554.19  |
| 04/02/2019                     | CLM - 0530231 | SPRINT                           | E92 Sim cards for MDC, 2/26-3/25/19        | 0.00  | 75.98     |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | 209/097-2953.0                             | 0.00  | 662.19    |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | 209/111-1529.0                             | 0.00  | 343.39    |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | 805-565-9618                               | 0.00  | 65.38     |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | 805-969-0318                               | 0.00  | 68.09     |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | Circuit ID: 05/RTNB/002320                 | 0.00  | 45.82     |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | Circuit ID: 05/RTNB/655155                 | 0.00  | 45.82     |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | Circuit ID: 05/RTNB/974343                 | 0.00  | 45.82     |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | Circuit ID: 05/RTNB/974365                 | 0.00  | 45.82     |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | Circuit ID: 11/RTNB/566142                 | 0.00  | 318.83    |
| 04/02/2019                     | MIC - 0120186 | FRONTIER                         | Circuit ID: 20/PLNB/200447                 | 0.00  | 45.82     |
| 04/05/2019                     | CLM - 0530909 | SATCOM GLOBAL INC                | Satellite phone charges                    | 0.00  | 153.19    |
| 04/05/2019                     | MIC - 0120377 | TURN WIRELESS                    | Redundant internet Station 1: May 2019     | 0.00  | 88.25     |
| 04/05/2019                     | MIC - 0120377 | TURN WIRELESS                    | Redundant internet Station 2: May 2019     | 0.00  | 88.25     |
| 04/16/2019                     | CLM - 0531443 | IMPULSE INTERNET SERVICES        | Phone services, 4/25-5/24/19               | 0.00  | 1,883.95  |
| 04/16/2019                     | CLM - 0531490 | COX COMMUNICATIONS - BUSINESS    | CAD connectivity & Internet                | 0.00  | 2,747.36  |
| 04/19/2019                     | JE - 0185025  |                                  | Billing for IT services for microwave link | 0.00  | 720.75    |
| 04/26/2019                     | CLM - 0533880 | VERIZON WIRELESS                 | Wireless service, 3/14-4/13/19             | 0.00  | 2,531.97  |
| Total Communications           |               |                                  |  | 0.00  | 18,856.97 |
| Line Item Account 7060 -- Food |               |                                  |  |       |           |
| 03/20/2019                     | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Meals for MFD, Front #1 Pre-position       | 0.00  | 569.28    |
| 03/20/2019                     | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Meals for XSB IMT3, Front #1 Pre-position  | 0.00  | 5,584.00  |
| 04/03/2019                     | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | Meals for MFD, Front #2 Pre-position       | 0.00  | 1,432.34  |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name             | Description                               | Total Food               | Hours | Amount   |
|---|---------------|----------------------------------|---|--------------------------|-------|----------|
| Line Item Account 7070 -- Household Supplies    |               |                                  |   |                          |       |          |
| 03/01/2019                                      | JE - 0183949  |                                  | Key duplication                           |                          | 0.00  | 3.05     |
| 03/01/2019                                      | JE - 0183949  |                                  | Trash/recycling for rental prop, July-Feb |                          | 0.00  | 843.28   |
| 03/05/2019                                      | MIC - 0119047 | MISSION UNIFORM SERVICE INC      | Shop towels, Sta. 1                       |                          | 0.00  | 189.72   |
| 03/05/2019                                      | MIC - 0119047 | MISSION UNIFORM SERVICE INC      | Shop towels, Sta. 2                       |                          | 0.00  | 284.58   |
| 03/06/2019                                      | CLM - 0526716 | VERITIV OPERATING COMPANY        | Household supplies                        |                          | 0.00  | 576.37   |
| 03/12/2019                                      | MIC - 0119380 | READY REFRESH BY NESTLE          | Bottled water, Sta. 1                     |                          | 0.00  | 249.59   |
| 03/12/2019                                      | MIC - 0119380 | READY REFRESH BY NESTLE          | Bottled water, Sta. 2                     |                          | 0.00  | 74.87    |
| 03/12/2019                                      | MIC - 0119461 | MARBORG INDUSTRIES               | Refuse disposal, Sta. 1                   |                          | 0.00  | 423.25   |
| 03/12/2019                                      | MIC - 0119461 | MARBORG INDUSTRIES               | Refuse disposal, Sta. 2                   |                          | 0.00  | 159.82   |
| 03/20/2019                                      | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Household supplies and light bulbs        |                          | 0.00  | 356.26   |
| 03/31/2019                                      | AUT - SUTAXJE |                                  | SUTAX JE - March 2019                     |                          | 0.00  | 19.13    |
| 04/02/2019                                      | MIC - 0120163 | MISSION UNIFORM SERVICE INC      | Shop towels, Sta. 1                       |                          | 0.00  | 175.32   |
| 04/02/2019                                      | MIC - 0120163 | MISSION UNIFORM SERVICE INC      | Shop towels, Sta. 2                       |                          | 0.00  | 314.28   |
| 04/03/2019                                      | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | Air filter for Dispatch dorm              |                          | 0.00  | 89.98    |
| 04/16/2019                                      | CLM - 0531337 | Montecito Village Hardware       | Plastic, sing traps, tape, bumpers        |                          | 0.00  | 48.42    |
| 04/16/2019                                      | CLM - 0531423 | VERITIV OPERATING COMPANY        | Household supplies                        |                          | 0.00  | 337.26   |
| 04/16/2019                                      | CLM - 0531489 | MARBORG INDUSTRIES               | Refuse disposal, Sta. 1                   |                          | 0.00  | 423.25   |
| 04/16/2019                                      | MIC - 0120532 | READY REFRESH BY NESTLE          | Bottled water, Sta. 1                     |                          | 0.00  | 269.57   |
| 04/16/2019                                      | MIC - 0120532 | READY REFRESH BY NESTLE          | Bottled water, Sta. 2                     |                          | 0.00  | 91.85    |
|   |               |                                  |   | Total Household Supplies | 0.00  | 4,929.85 |
| Line Item Account 7120 -- Equipment Maintenance |               |                                  |   |                          |       |          |
| 03/06/2019                                      | CLM - 0526428 | CALIFORNIA HEALTH & SAFETY INC   | Compressor Repair (4)                     |                          | 0.00  | 550.00   |
| 03/06/2019                                      | CLM - 0526701 | SANTA BARBARA LOCKSMITHS INC     | P922 Ford Raptor camper shell keys        |                          | 0.00  | 33.71    |
| 03/08/2019                                      | CLM - 0526958 | RUGGIERO PLUMBING                | Sta 1 maintenance; sewer drain clogged    |                          | 0.00  | 125.00   |
| 03/12/2019                                      | CLM - 0527545 | ROGER L FORTIER DBA RLF TRUCKING | Sand: 3/4 & 3/5/19                        |                          | 0.00  | 1,779.93 |



# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name                   | Description                                   | Hours | Amount   |
|--|---------------|--|---|-------|----------|
| 03/19/2019   | CLM - 0528422 | UNITED RENTALS NORTHWEST               | Generator rental-2/21/19-3/21/19              | 0.00  | 2,270.64 |
| 03/22/2019   | CLM - 0528824 | Pauletto Electric                      | Water intrusion into elec. conduits: Basement | 0.00  | 145.18   |
| 04/02/2019   | CLM - 0530173 | CALIFORNIA HEALTH & SAFETY INC         | Hydrostatic testing (10 bottles)              | 0.00  | 700.00   |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM       | Vehicle spare keys                            | 0.00  | 16.09    |
| 04/26/2019   | CLM - 0533040 | UNITED RENTALS NORTHWEST               | Generator rental-3/21/19-4/18/19              | 0.00  | 2,270.64 |
| 04/26/2019   | CLM - 0533883 | SAFETY KLEEN CORP                      | Quarterly solvent tank maintenance            | 0.00  | 380.98   |
| 04/30/2019   | CLM - 0533692 | RUGGIERO PLUMBING                      | Water filters Station 1: Kitchen, office      | 0.00  | 230.00   |
|  |               |  | Total Equipment Maintenance                   | 0.00  | 8,502.17 |
| Line Item Account 7200 -- Structure & Ground Maintenance |               |  |   |       |          |
| 03/06/2019   | CLM - 0526511 | Peyton Scapes                          | Landscape maintenance                         | 0.00  | 650.00   |
| 03/12/2019   | CLM - 0527501 | O'CONNOR PEST CONTROL-SB ACCTS         | Termite-fumigation Station 1 purgola          | 0.00  | 600.00   |
| 03/12/2019   | MIC - 0119341 | Rayne Water Conditioning Santa Barbara | Soft water service - Sta. 1, semi-annual      | 0.00  | 638.98   |
| 03/12/2019   | MIC - 0119341 | Rayne Water Conditioning Santa Barbara | Soft water service - Sta. 2, semi-annual      | 0.00  | 287.89   |
| 03/25/2019   | CLM - 0528791 | INSIGHT ENVIRONMENTAL INC              | Mold inspection: Dispatch                     | 0.00  | 880.00   |
| 03/31/2019   | AUT - SUTAXJE |  | SUTAX JE - March 2019                         | 0.00  | 151.15   |
| 04/16/2019   | CLM - 0531270 | Peyton Scapes                          | Landscape maintenance                         | 0.00  | 650.00   |
| 04/16/2019   | CLM - 0531431 | O'CONNOR PEST CONTROL-SB ACCTS         | Quarterly pest control maint., Sta. 1         | 0.00  | 425.00   |
|  |               |  | Total Structure & Ground Maintenance          | 0.00  | 4,283.02 |
| Line Item Account 7205 -- Fire Defense Zone              |               |  |   |       |          |
| 03/06/2019   | CLM - 0526424 | ECO TREE WORKS                         | Fuel treatment network-West Mountain          | 0.00  | 2,150.00 |
| 03/06/2019   | CLM - 0526424 | ECO TREE WORKS                         | Neighborhood chipping- El Bosque              | 0.00  | 4,000.00 |
| 03/12/2019   | CLM - 0527327 | FREEDOM SIGNS                          | Neighborhood Roll-Off signs (8)               | 0.00  | 1,067.93 |
| 03/19/2019   | CLM - 0528429 | ECO TREE WORKS                         | Neighborhood chipping: Lower Romero           | 0.00  | 6,000.00 |
| 03/19/2019   | CLM - 0528429 | ECO TREE WORKS                         | Special Project: East Mountain Dr.            | 0.00  | 2,700.00 |
| 03/20/2019   | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM       | A-frame signs for Prevention projects         | 0.00  | 641.88   |



# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name             | Description                                     | Hours | Amount    |
|---|---------------|----------------------------------|---|-------|-----------|
| 03/25/2019  | CLM - 0529380 | FREEDOM SIGNS                    | Neighborhood Chipping Project signs (16)        | 0.00  | 3,496.01  |
| 03/28/2019  | CLM - 0529516 | ECO TREE WORKS                   | Fuel treatment network: 1088 E. Mountain        | 0.00  | 5,400.00  |
| 03/28/2019  | CLM - 0529517 | MCPHERSON TREE CARE INC          | Fuel treatment network: W. Mountain             | 0.00  | 800.00    |
| 03/28/2019  | CLM - 0529521 | MARBORG INDUSTRIES               | Neighborhood chipping roll-offs: El Bosque      | 0.00  | 480.62    |
| 03/29/2019  | CLM - 0529862 | MARBORG INDUSTRIES               | Roll-Offs, Special project: Barker Pass         | 0.00  | 22.75     |
| 03/29/2019  | MIC - 0120101 | JANO PRINTING & MAILWORKS        | Neighborhood chipping mailer: Alston & Chelham  | 0.00  | 476.92    |
| 03/29/2019  | MIC - 0120101 | JANO PRINTING & MAILWORKS        | Neighborhood chipping mailer: Lower Romero      | 0.00  | 275.59    |
| 04/03/2019  | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | Vegetation Regrowth Monitoring Project supplies | 0.00  | 485.00    |
| 04/05/2019  | CLM - 0530865 | FIRESAFE SOLUTIONS               | Roadside weed abatement: 7 streets              | 0.00  | 9,900.00  |
| 04/16/2019  | CLM - 0531262 | MCPHERSON TREE CARE INC          | Hazard tree removal: East Mountain Dr           | 0.00  | 8,000.00  |
| 04/16/2019  | CLM - 0531566 | SB TREE CARE INC                 | Hazard tree removal: Summit Road                | 0.00  | 7,006.50  |
| 04/16/2019  | CLM - 0531726 | MCPHERSON TREE CARE INC          | Fuel treatment network: Cima Del Mundo          | 0.00  | 9,500.00  |
| 04/16/2019  | MIC - 0120561 | MARBORG INDUSTRIES               | Roll off, Lower Romero                          | 0.00  | 703.82    |
| 04/23/2019  | MIC - 0120619 | ECO TREE WORKS                   | Fuel treatment network: East Mountain Drive     | 0.00  | 10,800.00 |
| 04/23/2019  | MIC - 0120619 | ECO TREE WORKS                   | Neighborhood chipping: Alston                   | 0.00  | 2,000.00  |
| 04/23/2019  | MIC - 0120619 | ECO TREE WORKS                   | Special project: Barker Pass                    | 0.00  | 4,350.00  |
| 04/26/2019  | CLM - 0533902 | MARBORG INDUSTRIES               | Portable restroom, fuel treatment network       | 0.00  | 56.98     |
| 04/26/2019  | CLM - 0533904 | JANO PRINTING & MAILWORKS        | Neighborhood chipping mailer final fee          | 0.00  | 736.66    |
| 04/29/2019  | CLM - 0534239 | MARBORG INDUSTRIES               | Neighborhood chipping roll-offs: Chelham        | 0.00  | 434.77    |
| 04/30/2019  | AUT - SUTAXJE |                                  | SUTAX JE - April 2019                           | 0.00  | 21.83     |
|   |               |                                  | Total Fire Defense Zone                         | 0.00  | 81,507.26 |
| Line Item Account 7322 -- Consulting & Mgmt Fees    |               |                                  |   |       |           |
| 03/01/2019  | JE - 0183949  |                                  | Rental property mgmt. fees, Feb                 | 0.00  | 105.00    |
|   |               |                                  | Total Consulting & Mgmt Fees                    | 0.00  | 105.00    |
| Line Item Account 7324 -- Audit and Accounting Fees |               |                                  |   |       |           |
| 03/31/2019  | JE - 0184146  |                                  | FIN quarterly billing Q3, FY 18-19              | 0.00  | 3,113.50  |
|   |               |                                  | Total Audit and Accounting Fees                 | 0.00  | 3,113.50  |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name                  | Description                                  | Hours | Amount   |
|---|---------------|---------------------------------------|--|-------|----------|
| Line Item Account 7348 -- Instruments & Equip. < \$5000 |               |                                       |  |       |          |
| 03/13/2019  | CLM - 0527337 | CMC RESCUE INC                        | Rope rescue equipment (budgeted)             | 0.00  | 4,790.57 |
|   |               |                                       | Total Instruments & Equip. < \$5000          | 0.00  | 4,790.57 |
| Line Item Account 7363 -- Equipment Maintenance         |               |                                       |  |       |          |
| 03/06/2019  | CLM - 0526518 | Kimball Midwest Corp                  | Parts for E-391                              | 0.00  | 200.46   |
| 03/06/2019  | CLM - 0526630 | INTERSTATE BATTERIES OF SIERRA MADRE  | Batteries: 915, stock for E-91 & E-92        | 0.00  | 832.32   |
| 03/06/2019  | CLM - 0526642 | BUNNIN                                | 903 front floor mats                         | 0.00  | 73.95    |
| 03/06/2019  | CLM - 0526704 | CALIFORNIA ELECTRIC SUPPLY            | E-91 Inverter change install                 | 0.00  | 113.48   |
| 03/12/2019  | CLM - 0527357 | Kimball Midwest Corp                  | Safety pins trailer 91                       | 0.00  | 32.54    |
| 03/14/2019  | MIC - 0119464 | SOUTH COAST EMERGENCY VEHICLE SERVICE | Parts: E391                                  | 0.00  | 159.58   |
| 03/14/2019  | MIC - 0119464 | SOUTH COAST EMERGENCY VEHICLE SERVICE | Parts: E-391                                 | 0.00  | 179.87   |
| 03/14/2019  | MIC - 0119464 | SOUTH COAST EMERGENCY VEHICLE SERVICE | Parts: E-91                                  | 0.00  | 1,689.87 |
| 03/14/2019  | MIC - 0119464 | SOUTH COAST EMERGENCY VEHICLE SERVICE | Parts: E-92                                  | 0.00  | 521.48   |
| 03/14/2019  | MIC - 0119464 | SOUTH COAST EMERGENCY VEHICLE SERVICE | Windshield: E-92                             | 0.00  | 3,325.53 |
| 03/15/2019  | MIC - 0119471 | VELOCITY TRUCK CENTER VENTURA COUNTY  | Parts: E-391                                 | 0.00  | 22.93    |
| 03/15/2019  | MIC - 0119471 | VELOCITY TRUCK CENTER VENTURA COUNTY  | Parts: OES                                   | 0.00  | 109.23   |
| 03/15/2019  | MIC - 0119471 | VELOCITY TRUCK CENTER VENTURA COUNTY  | Windshield tinted: E-391                     | 0.00  | 320.61   |
| 03/19/2019  | CLM - 0528431 | BUNNIN                                | Parts: 912                                   | 0.00  | 94.37    |
| 03/22/2019  | MIC - 0119783 | SM TIRE                               | E-91: Labor to mount rear tires              | 0.00  | 228.81   |
| 03/22/2019  | MIC - 0119783 | SM TIRE                               | E-92: Rear tires                             | 0.00  | 1,755.73 |
| 03/27/2019  | CLM - 0528805 | SOUTH COAST EMERGENCY VEHICLE SERVICE | E-91: Cab jack pump & motor assembly         | 0.00  | 1,114.67 |
| 03/29/2019  | CLM - 0529863 | AMSOIL INC                            | Oil supplies for smaller vehicle maintenance | 0.00  | 184.26   |
| 03/29/2019  | MIC - 0120111 | SOUTH COAST EMERGENCY                 | E-391: Intake relief valve                   | 0.00  | 644.33   |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On    | Document      | Vendor/Employee Name  | Description                                 | Hours | Amount |
|------------|---------------|---|---|-------|--------|
| 03/29/2019 | MIC - 0120111 | VEHICLE SERVICE<br>SOUTH COAST EMERGENCY<br>VEHICLE SERVICE | E-91: Lock D handle                         | 0.00  | 107.82 |
| 03/29/2019 | MIC - 0120111 | SOUTH COAST EMERGENCY<br>VEHICLE SERVICE                    | E-92: Parking brake valve                   | 0.00  | 65.12  |
| 03/29/2019 | MIC - 0120111 | SOUTH COAST EMERGENCY<br>VEHICLE SERVICE                    | E-92: Seat Belt                             | 0.00  | 246.82 |
| 03/29/2019 | MIC - 0120113 | BUNNIN  | 900: Left front head light assembly         | 0.00  | 708.16 |
| 03/29/2019 | MIC - 0120113 | BUNNIN  | 912: Reprogram window module                | 0.00  | 80.00  |
| 03/29/2019 | MIC - 0120113 | BUNNIN  | R-91: 8 engine glow plugs                   | 0.00  | 260.13 |
| 03/29/2019 | MIC - 0120113 | BUNNIN  | U-93: Fuel tank pressure sensor             | 0.00  | 58.56  |
| 03/31/2019 | AUT - SUTAXJE |   | SUTAX JE - March 2019                       | 0.00  | 9.27   |
| 04/02/2019 | CLM - 0530130 | HUGO'S AUTO DETAILING                                       | Car wash service, March 2019                | 0.00  | 250.00 |
| 04/03/2019 | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM                         | Bendix remote diagnostic unit, E91          | 0.00  | 247.39 |
| 04/03/2019 | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM                         | Labor to install new front windshield, E391 | 0.00  | 300.00 |
| 04/03/2019 | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM                         | Mechanic shop supplies                      | 0.00  | 61.69  |
| 04/03/2019 | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM                         | Repair 2 seats, OES 317                     | 0.00  | 390.40 |
| 04/03/2019 | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM                         | Repair seat bracket and cab latch part, E93 | 0.00  | 372.18 |
| 04/05/2019 | MIC - 0120356 | Larry's 8-day Auto Parts                                    | E92: perimeter lights                       | 0.00  | 17.20  |
| 04/05/2019 | MIC - 0120356 | Larry's 8-day Auto Parts                                    | Returned parts                              | 0.00  | -60.58 |
| 04/05/2019 | MIC - 0120356 | Larry's 8-day Auto Parts                                    | Service parts: Station 2 generator          | 0.00  | 153.04 |
| 04/05/2019 | MIC - 0120356 | Larry's 8-day Auto Parts                                    | U94: AC Belts                               | 0.00  | 72.55  |
| 04/05/2019 | MIC - 0120356 | Larry's 8-day Auto Parts                                    | U94: service parts                          | 0.00  | 255.86 |
| 04/05/2019 | MIC - 0120356 | Larry's 8-day Auto Parts                                    | U94: Throttle Body                          | 0.00  | 199.91 |
| 04/24/2019 | CLM - 0532902 | AMSOIL INC  | Oil for smaller vehicles                    | 0.00  | 184.26 |
| 04/24/2019 | CLM - 0533041 | CALIFORNIA ELECTRIC SUPPLY                                  | Fuel tank repairs                           | 0.00  | 49.73  |
| 04/26/2019 | CLM - 0533046 | BUNNIN  | U94: Tire pressure sensors                  | 0.00  | 297.11 |
| 04/26/2019 | CLM - 0533741 | HI-TECH EMERGENCY VEHICLE                                   | E92: PTO reseal kit                         | 0.00  | 71.52  |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On   | Document      | Vendor/Employee Name                         | Description                                   | Hours | Amount    |
|---|---------------|--|---|-------|-----------|
| 04/26/2019  | CLM - 0533767 | SERVICE INC<br>VILLAGE AUTOMOTIVE REPAIR INC | U94: Install 4 tire sensors                   | 0.00  | 112.00    |
| 04/26/2019  | CLM - 0533850 | BUNNIN                                       | Repair U94                                    | 0.00  | 650.47    |
| 04/26/2019  | CLM - 0533852 | Kimball Midwest Corp                         | Shop supplies for all engines                 | 0.00  | 929.32    |
| 04/26/2019  | CLM - 0533854 | CALIFORNIA ELECTRIC SUPPLY                   | Parts for E-92                                | 0.00  | 165.91    |
| 04/26/2019  | CLM - 0533868 | JOHNSON EQUIPMENT CO                         | New E391: Mobile radio/lighting (Amend)       | 0.00  | 9,895.86  |
| 04/30/2019  | CLM - 0533702 | FREEDOM SIGNS                                | Truck lettering: E 91, new logo on doors      | 0.00  | 638.00    |
| 04/30/2019  | CLM - 0533707 | JOHNSON EQUIPMENT CO                         | P922: Lighting and radio install              | 0.00  | 10,859.02 |
|   |               |  | Total Equipment Maintenance                   | 0.00  | 39,252.74 |
| Line Item Account 7400 -- Medical, Dental and Lab |               |  |   |       |           |
| 03/06/2019  | CLM - 0526685 | PHYSIO CONTROL                               | Data plan for cardiac monitor modems          | 0.00  | 835.68    |
| 03/12/2019  | CLM - 0527361 | Life Assist Inc                              | Patient medical supplies                      | 0.00  | 1,428.92  |
| 03/28/2019  | MIC - 0120043 | Life Assist Inc                              | Patient medical supplies                      | 0.00  | 831.47    |
|   |               |  | Total Medical, Dental and Lab                 | 0.00  | 3,096.07  |
| Line Item Account 7430 -- Memberships             |               |  |   |       |           |
| 03/20/2019  | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM             | Int'l Assoc of Fire Chiefs: K. Taylor, 2019   | 0.00  | 285.00    |
| 03/20/2019  | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM             | NFPA Code membership: MFPD, 1 year            | 0.00  | 1,575.00  |
|   |               |  | Total Memberships                             | 0.00  | 1,860.00  |
| Line Item Account 7450 -- Office Expense          |               |  |   |       |           |
| 03/06/2019  | CLM - 0526633 | STAPLES BUSINESS CREDIT                      | Annual membership fee                         | 0.00  | 322.17    |
| 03/06/2019  | CLM - 0526633 | STAPLES BUSINESS CREDIT                      | Office supplies                               | 0.00  | 758.54    |
| 03/20/2019  | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM             | Adobe Acrobat licenses and Wi-fi access point | 0.00  | 425.85    |
| 03/20/2019  | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM             | Business cards (3 sets) and map plotter paper | 0.00  | 380.07    |
| 03/20/2019  | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM             | CalCard admin fees                            | 0.00  | 100.39    |
| 03/20/2019  | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM             | MacBook Air, 903                              | 0.00  | 1,961.41  |



# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name                    | Description                                      | Hours | Amount   |
|--|---------------|---|--|-------|----------|
| 03/21/2019   | CLM - 0528810 | SYSTEM<br>SANTA BARBARA TROPHY          | Mailbox name plate, name badge                   | 0.00  | 17.94    |
| 03/31/2019   | AUT - SUTAXJE |   | SUTAX JE - March 2019                            | 0.00  | 19.47    |
| 04/02/2019   | CLM - 0530134 | STREAMLINE OFFICE SOLUTIONS<br>INC      | Office copier usage fee, 2/28-3/29/19            | 0.00  | 299.12   |
| 04/02/2019   | CLM - 0530235 | SHAUN P DAVIS                           | F. Lastname Reimb: CLASS/EVENT                   | 0.00  | 295.22   |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Asst Fire Marshal stamp, A. Broumand             | 0.00  | 87.90    |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Computer monitors (2), loft and 921              | 0.00  | 300.44   |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Cradlepoint power supply and incident supplies   | 0.00  | 87.73    |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM     | LA Times subscription                            | 0.00  | 155.35   |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM     | Postage and shipping expenses                    | 0.00  | 317.92   |
| 04/04/2019   | MIC - 0120286 | IRON MOUNTAIN                           | Shredding service, monthly fee                   | 0.00  | 160.50   |
| 04/16/2019   | CLM - 0531273 | STAPLES BUSINESS CREDIT                 | Office supplies                                  | 0.00  | 400.69   |
| 04/24/2019   | CLM - 0532769 | The UPS Store                           | Montecito Fire Shipping Charges for Feb/Mar 2019 | 0.00  | 115.99   |
| 04/26/2019   | CLM - 0533867 | BOONE PRINTING & GRAPHICS               | MFD notepads                                     | 0.00  | 89.53    |
|  |               |   | Total Office Expense                             | 0.00  | 6,296.23 |
| Line Item Account 7460 -- Professional & Special Service |               |   |  |       |          |
| 03/05/2019   | MIC - 0119044 | SANSUM CLINIC, OCCUPATIONAL<br>MEDICINE | Employee physicals (5)                           | 0.00  | 9,772.00 |
| 03/06/2019   | CLM - 0526666 | SANSUM CLINIC, OCCUPATIONAL<br>MEDICINE | Employee physicals (5)                           | 0.00  | 3,427.00 |
| 03/12/2019   | CLM - 0527209 | INFORMACO EMEND BILLING<br>SERVICE      | IT support, March 2019                           | 0.00  | 4,600.00 |
| 03/12/2019   | CLM - 0527334 | GOVCONNECTION INC                       | 2 yr rml Fullguard 24x7                          | 0.00  | 497.46   |
| 03/13/2019   | CLM - 0527549 | SANSUM CLINIC, OCCUPATIONAL<br>MEDICINE | Employee physical (1)                            | 0.00  | 449.00   |
| 03/18/2019   | CLM - 0528417 | PRICE POSTEL & PARMA                    | Legal services, February 2019                    | 0.00  | 3,216.00 |
| 03/19/2019   | CLM - 0528419 | SANSUM CLINIC, OCCUPATIONAL             | Employee physicals (2)                           | 0.00  | 1,729.00 |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On                                    | Document      | Vendor/Employee Name                         | Description                                | Hours | Amount    |
|--|---------------|--|--|-------|-----------|
| 03/21/2019                                 | CLM - 0528794 | MEDICINE<br>GOVCONNECTION INC                | 2 yr rml Fullguard 24x7 (2)                | 0.00  | 914.86    |
| 03/28/2019                                 | CLM - 0529613 | LIEBERT CASSIDY WHITMORE                     | Labor attorney fees, February 2019         | 0.00  | 667.00    |
| 03/28/2019                                 | CLM - 0529641 | JAMES GRISWOLD                               | EMT Instruction: Module IV & V             | 0.00  | 2,720.00  |
| 03/28/2019                                 | CLM - 0529670 | NORM KATZ PSY D                              | Pre-employment screening, 2 new hires      | 0.00  | 900.00    |
| 03/29/2019                                 | CLM - 0529892 | SANSUM CLINIC, OCCUPATIONAL<br>MEDICINE      | Employee physicals (3)                     | 0.00  | 2,555.00  |
| 04/03/2019                                 | CLM - 0530548 | US BANK CORPORATE PAYMENT<br>SYSTEM          | Operational Area EMS training (cost-share) | 0.00  | 1,000.00  |
| 04/05/2019                                 | CLM - 0530903 | JDL Mapping                                  | Mapping services, March 2019               | 0.00  | 250.00    |
| 04/13/2019                                 | CLM - 0531276 | DEPARTMENT OF JUSTICE<br>ACCOUNTING SERVICES | LiveScan fingerprint screening (1)         | 0.00  | 66.00     |
| 04/16/2019                                 | MIC - 0120466 | INFORMACO EMEND BILLING<br>SERVICE           | IT support, April 2019                     | 0.00  | 4,600.00  |
| 04/16/2019                                 | MIC - 0120466 | INFORMACO EMEND BILLING<br>SERVICE           | IT support, Thomas fire project            | 0.00  | 480.00    |
| 04/24/2019                                 | CLM - 0533015 | PRICE POSTEL & PARMA                         | Legal services, March 2019                 | 0.00  | 5,644.00  |
| 04/25/2019                                 | CLM - 0533025 | ROBERT D TENNEYCK                            | 2018 Annual Report: development & design   | 0.00  | 14,500.00 |
| 04/26/2019                                 | CLM - 0533044 | SANSUM CLINIC, OCCUPATIONAL<br>MEDICINE      | Employee physicals: (3)                    | 0.00  | 3,348.00  |
| 04/26/2019                                 | CLM - 0533879 | LIEBERT CASSIDY WHITMORE                     | Labor attorney fees, March 2019            | 0.00  | 1,131.00  |
| 04/30/2019                                 | CLM - 0533711 | NORM KATZ PSY D                              | Pre-employment screening, 1 new hire       | 0.00  | 450.00    |
|  |               |  | Total Professional & Special Service       | 0.00  | 62,916.32 |
| Line Item Account 7507 -- ADP Payroll Fees |               |  |  |       |           |
| 03/01/2019                                 | EFC - 0023066 | ADP INC                                      | ADP fees, 12/31/18 adjustment              | 0.00  | 95.00     |
| 03/07/2019                                 | EFC - 0023123 | ADP INC                                      | ADP fees, 2018 W-2's                       | 0.00  | 500.75    |
| 03/08/2019                                 | EFC - 0023121 | ADP INC                                      | ADP fees, 2/28/19                          | 0.00  | 298.03    |
| 03/22/2019                                 | EFC - 0023255 | ADP INC                                      | ADP fees, 3/15/19                          | 0.00  | 219.96    |
| 03/29/2019                                 | EFC - 0023314 | ADP INC                                      | ADP fees, 2018 YE Amendment (N. Elmquist)  | 0.00  | 392.50    |
| 04/05/2019                                 | EFC - 0023398 | ADP INC                                      | ADP fees, 3/31/19                          | 0.00  | 291.31    |
| 04/19/2019                                 | EFC - 0023525 | ADP INC                                      | ADP fees, 4/15/19                          | 0.00  | 219.96    |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Line Item Account | Document      | Vendor/Employee Name             | Description  | Total ADP Payroll Fees | Hours | Amount     |
|-------------------|---------------|----------------------------------|--|------------------------|-------|------------|
| 03/06/2019        | CLM - 0526469 | MICHAEL R OLHISER                | Fitness equipment maintenance Sta 1 & 2            |                        | 0.00  | 300.00     |
| 03/06/2019        | CLM - 0526503 | CALLBACK STAFFING SOLUTIONS LLC  | Monthly support plan: March 2019                   |                        | 0.00  | 99.00      |
| 03/20/2019        | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Cloud back-up server subscription, annual fee      |                        | 0.00  | 399.75     |
| 03/20/2019        | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Fax, server and phone apps, monthly fees           |                        | 0.00  | 29.51      |
| 03/20/2019        | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Fulcrum app subscription, January                  |                        | 0.00  | 668.80     |
| 03/28/2019        | CLM - 0529633 | CALLBACK STAFFING SOLUTIONS LLC  | Monthly support plan: Feb 2019                     |                        | 0.00  | 60.11      |
| 04/02/2019        | CLM - 0530177 | CALLBACK STAFFING SOLUTIONS LLC  | Monthly support plan: April 2019                   |                        | 0.00  | 99.00      |
| 04/03/2019        | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | Dropbox Business plan, 6 licenses                  |                        | 0.00  | 900.00     |
| 04/03/2019        | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | Fax, server and phone apps, monthly fees           |                        | 0.00  | 29.93      |
| 04/03/2019        | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | Fulcrum app subscription, February                 |                        | 0.00  | 668.80     |
|                   |               |                                  | Total Contractual Services                         |                        | 0.00  | 3,254.90   |
| 03/12/2019        | CLM - 0527554 | SANTA BARBARA NEWS PRESS         | Public notice: Ord 2019-01 amending sect 5a of FPP |                        | 0.00  | 906.36     |
|                   |               |                                  | Total Publications & Legal Notices                 |                        | 0.00  | 906.36     |
| 04/15/2019        | JE - 0179902  |                                  | SB2557 Property Tax Admin Fee 2018/19 (7546)       |                        | 0.00  | 244,640.00 |
|                   |               |                                  | Total Administrative Expense                       |                        | 0.00  | 244,640.00 |
| 04/02/2019        | MIC - 0120183 | Community Radio Inc              | Gibraltar Space Rental-microwave dish              |                        | 0.00  | 1,350.00   |
| 04/02/2019        | MIC - 0120183 | Community Radio Inc              | Gibraltar spc rental-microwave dish, Apr-June 2019 |                        | 0.00  | 2,351.79   |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On  | Document      | Vendor/Employee Name             | Description                                      | Hours | Amount    |
|--|---------------|----------------------------------|--|-------|-----------|
| 04/18/2019   | WC - 0011333  |                                  | CANCEL WARRANT                                   | 0.00  | -1,001.79 |
|  |               |                                  | Total Rents/Leases-Structure                     | 0.00  | 2,700.00  |
| Line Item Account 7630 -- Small Tools & Instruments    |               |                                  |  |       |           |
| 03/20/2019   | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Rotary saw repair part, Sq91                     | 0.00  | 17.98     |
| 03/31/2019   | AUT - SUTAXJE |                                  | SUTAX JE - March 2019                            | 0.00  | 4.73      |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | BK relm radio repair                             | 0.00  | 212.17    |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | Saw repair parts                                 | 0.00  | 108.16    |
|  |               |                                  | Total Small Tools & Instruments                  | 0.00  | 343.04    |
| Line Item Account 7650 -- Special Departmental Expense |               |                                  |  |       |           |
| 03/27/2019   | JE - 0183282  |                                  | IN0054368, FA0014308, Business Plan, Sta. 1      | 0.00  | 303.00    |
| 03/27/2019   | JE - 0183282  |                                  | IN0054409, FA0014438, Business Plan, Sta. 2      | 0.00  | 654.00    |
| 04/03/2019   | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | Logistics for XSB IMT3, Front #2 Pre-position    | 0.00  | 25,492.71 |
| 04/26/2019   | CLM - 0533028 | ENTENMANN ROVIN CO               | Badges: Retirees (3)                             | 0.00  | 566.49    |
|  |               |                                  | Total Special Departmental Expense               | 0.00  | 27,016.20 |
| Line Item Account 7671 -- Special Projects             |               |                                  |  |       |           |
| 03/05/2019   | CLM - 0526209 | CREATIVE PRODUCT SOURCE INC      | Pub Ed supplies                                  | 0.00  | 382.30    |
| 03/29/2019   | CLM - 0529866 | CREATIVE PRODUCT SOURCE INC      | Pub Ed supplies: Coloring Tote (600)             | 0.00  | 1,083.58  |
| 03/31/2019   | AUT - SUTAXJE |                                  | SUTAX JE - March 2019                            | 0.00  | 33.45     |
| 04/30/2019   | AUT - SUTAXJE |                                  | SUTAX JE - April 2019                            | 0.00  | 83.98     |
|  |               |                                  | Total Special Projects                           | 0.00  | 1,583.31  |
| Line Item Account 7730 -- Transportation and Travel    |               |                                  |  |       |           |
| 03/06/2019   | CLM - 0526490 | EAN SERVICES LLC                 | Rental car: Returning OES Engine                 | 0.00  | 41.73     |
| 03/07/2019   | CLM - 0526718 | Jeff Villarreal                  | J. Villarreal Reimb: Returning OES engine to SAC | 0.00  | 101.00    |
| 03/08/2019   | CLM - 0526771 | JESS MORAN                       | J. Moran Reimb: Inspect new E391/pick up P922    | 0.00  | 115.00    |
| 03/20/2019   | CLM - 0528585 | US BANK CORPORATE PAYMENT        | Business meetings (9)                            | 0.00  | 454.94    |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On                                     | Document      | Vendor/Employee Name                | Description  | Hours | Amount   |
|---|---------------|-------------------------------------|--|-------|----------|
| 03/20/2019                                  | CLM - 0528585 | SYSTEM<br>US BANK CORPORATE PAYMENT | J. Moran +3: Type 1 pre-build trip                 | 0.00  | 404.21   |
| 03/20/2019                                  | CLM - 0528585 | SYSTEM<br>US BANK CORPORATE PAYMENT | J. Moran: Type 3 final inspection trip             | 0.00  | 41.87    |
| 03/20/2019                                  | CLM - 0528585 | SYSTEM<br>US BANK CORPORATE PAYMENT | K. Taylor: Wildland Urban Interface Conference     | 0.00  | 933.46   |
| 04/02/2019                                  | CLM - 0530120 | MICHAEL LEE                         | M. Lee Reimb: SBCSDA Meeting                       | 0.00  | 40.00    |
| 04/03/2019                                  | CLM - 0530548 | SYSTEM<br>US BANK CORPORATE PAYMENT | Business meetings (7)                              | 0.00  | 585.58   |
| 04/03/2019                                  | CLM - 0530548 | SYSTEM<br>US BANK CORPORATE PAYMENT | J. Moran: Trip to return OES engine to Sac         | 0.00  | 254.32   |
| 04/03/2019                                  | CLM - 0530548 | SYSTEM<br>US BANK CORPORATE PAYMENT | K. Taylor/A. Widling: LCW Conference               | 0.00  | 1,316.60 |
| 04/03/2019                                  | CLM - 0530548 | SYSTEM<br>US BANK CORPORATE PAYMENT | K. Taylor: CSDA Special District Admin study group | 0.00  | 371.69   |
| Total Transportation and Travel             |               |                                     |  | 0.00  | 4,660.40 |
| Line Item Account 7731 -- Gasoline-Oil-Fuel |               |                                     |  |       |          |
| 03/12/2019                                  | CLM - 0527351 | McCormix Corporation                | Diesel fuel, 3/5/19                                | 0.00  | 1,014.03 |
| 03/20/2019                                  | CLM - 0528585 | SYSTEM<br>US BANK CORPORATE PAYMENT | Gasoline charges                                   | 0.00  | 1,199.51 |
| 03/28/2019                                  | MIC - 0120019 | FUEL SMART                          | Gasoline charges, February 2019                    | 0.00  | 566.83   |
| 03/28/2019                                  | MIC - 0120019 | FUEL SMART                          | Gasoline charges, January 2019                     | 0.00  | 994.65   |
| 03/29/2019                                  | CLM - 0529890 | McCormix Corporation                | Diesel fuel, 3/19/19                               | 0.00  | 892.47   |
| 04/03/2019                                  | CLM - 0530548 | SYSTEM<br>US BANK CORPORATE PAYMENT | Gasoline charges                                   | 0.00  | 1,838.69 |
| 04/05/2019                                  | CLM - 0530888 | FUEL SMART                          | Gasoline charges, March 2019                       | 0.00  | 872.09   |
| 04/16/2019                                  | CLM - 0531727 | McCormix Corporation                | Diesel fuel, 4/4/19                                | 0.00  | 1,173.22 |
| 04/26/2019                                  | CLM - 0533878 | McCormix Corporation                | Diesel fuel, 4/19/19                               | 0.00  | 881.22   |
| Total Gasoline-Oil-Fuel                     |               |                                     |  | 0.00  | 9,432.71 |
| Line Item Account 7732 -- Training          |               |                                     |  |       |          |
| 03/07/2019                                  | CLM - 0526726 | DANIEL ARNOLD                       | D. Arnold Reimb: Company Officer 2A                | 0.00  | 371.04   |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On    | Document      | Vendor/Employee Name             | Description  | Hours | Amount   |
|------------|---------------|----------------------------------|--|-------|----------|
| 03/11/2019 | CLM - 0526732 | DANIEL ARNOLD                    | D. Arnold Reimb: Company Officer 2B                | 0.00  | 350.00   |
| 03/11/2019 | CLM - 0526740 | SHAUN P DAVIS                    | S. Davis Reimb: Chief Officer 3D                   | 0.00  | 1,015.63 |
| 03/11/2019 | CLM - 0526949 | DANIEL ARNOLD                    | D. Arnold Reimb: Hazmat IC                         | 0.00  | 301.76   |
| 03/11/2019 | CLM - 0526955 | KEVIN FRENCH                     | K. French Reimb: Driver Operator 1A                | 0.00  | 872.18   |
| 03/13/2019 | CLM - 0527330 | DAVID JOHNSON                    | D. Johnson Reimb: S-290 Wildland fire behavior     | 0.00  | 530.24   |
| 03/19/2019 | CLM - 0528416 | WILLIAM WRENN                    | W. Wrenn Reimb: Instructor 1                       | 0.00  | 350.00   |
| 03/20/2019 | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | Chapman/Arnold/Galbraith: FIERO PPE Conference     | 0.00  | 3,127.96 |
| 03/20/2019 | CLM - 0528585 | US BANK CORPORATE PAYMENT SYSTEM | J. Moran: CA Fire Mechanics Academy                | 0.00  | 550.00   |
| 03/26/2019 | CLM - 0528786 | DANIEL ARNOLD                    | D. Arnold Reimb: Instructor 1                      | 0.00  | 350.00   |
| 03/27/2019 | CLM - 0528776 | JERED WALBERG                    | J. Walberg Reimb: Operator 1A                      | 0.00  | 996.48   |
| 03/28/2019 | CLM - 0529639 | RYLAND MCCrackEN                 | R. McCracken Reimb: EMS Update                     | 0.00  | 64.96    |
| 04/02/2019 | CLM - 0530223 | SANTA BARBARA COTTAGE HOSPITAL   | Active Shooter Presentation: Margerie Luke Theater | 0.00  | 400.00   |
| 04/02/2019 | CLM - 0530242 | BRANDON BENNEWATE                | B. Bennewate Reimb: Technical Search Specialist    | 0.00  | 1,310.86 |
| 04/02/2019 | CLM - 0530245 | MAEVE JUAREZ                     | M. Juarez Reimb: S-420 Command & General Staff     | 0.00  | 920.00   |
| 04/03/2019 | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | A. Widling: Firehouse World registration (LA)      | 0.00  | 469.00   |
| 04/03/2019 | CLM - 0530548 | US BANK CORPORATE PAYMENT SYSTEM | A. Widling: RTF Workgroup meeting (Sac)            | 0.00  | 107.35   |
| 04/05/2019 | CLM - 0530921 | JERED WALBERG                    | J. Walberg Reimb: Operator 1B                      | 0.00  | 1,005.56 |
| 04/05/2019 | CLM - 0530941 | ROBERT GALBRAITH                 | R. Galbraith Reimb: FIERO PPE Symposium            | 0.00  | 161.00   |
| 04/05/2019 | CLM - 0530944 | DANIEL ARNOLD                    | D. Arnold Reimb: FIERO PPE Symposium               | 0.00  | 161.00   |
| 04/05/2019 | CLM - 0530945 | SCOTT CHAPMAN                    | S. Chapman Reimb: FIERO PPE Symposium              | 0.00  | 1,125.92 |
| 04/16/2019 | CLM - 0531285 | HAYWARD LUMBER COMPANY SB        | Shift USAR Training                                | 0.00  | 531.31   |
| 04/16/2019 | CLM - 0531288 | ANDREW RUPP                      | A. Rupp Reimb: S290                                | 0.00  | 955.10   |
| 04/16/2019 | CLM - 0532408 | SCOTT CHAPMAN                    | S. Chapman Reimb: Columbia Southern FIR 4308       | 0.00  | 607.50   |
| 04/17/2019 | CLM - 0531434 | WILLIAM WRENN                    | W. Wrenn Reimb: Corona Auto extrication            | 0.00  | 1,180.30 |
| 04/26/2019 | CLM - 0533885 | LION TOTAL CARE INC              | Rental turnouts for academy (5)                    | 0.00  | 1,669.00 |
| 04/29/2019 | CLM - 0533683 | ACROSS THE STREET PRODUCTIONS    | Blue Card on-line training: (6)                    | 0.00  | 2,079.00 |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Post On                             | Document      | Vendor/Employee Name       | Description                                       | Hours | Amount       |
|-------------------------------------|---------------|----------------------------|---|-------|--------------|
| 04/30/2019                          | AUT - SUTAXJE |                            | SUTAX JE - April 2019                             | 0.00  | 4.89         |
|                                     |               |                            | Total Training                                    | 0.00  | 21,568.04    |
| Line Item Account 7760 -- Utilities |               |                            |   |       |              |
| 03/01/2019                          | JE - 0183949  |                            | Water/sewer for rental prop, Nov-Feb              | 0.00  | 315.06       |
| 03/06/2019                          | CLM - 0526520 | THE GAS COMPANY            | Gas service establishment: 1259 E Valley Rd       | 0.00  | 25.16        |
| 03/08/2019                          | MIC - 0119256 | MONTECITO WATER DISTRICT   | Water service, Sta. 1                             | 0.00  | 275.24       |
| 03/08/2019                          | MIC - 0119256 | MONTECITO WATER DISTRICT   | Water service, Sta. 2                             | 0.00  | 249.11       |
| 03/19/2019                          | CLM - 0528428 | SOUTHERN CALIFORNIA EDISON | Electricity service, Sta. 1 & 2                   | 0.00  | 1,736.10     |
| 03/22/2019                          | MIC - 0119682 | THE GAS COMPANY            | Gas service, Sta. 1 - 03/07/19                    | 0.00  | 224.15       |
| 03/22/2019                          | MIC - 0119682 | THE GAS COMPANY            | Gas service, Sta. 2 - 03/07/19                    | 0.00  | 203.54       |
| 04/16/2019                          | MIC - 0120452 | MONTECITO WATER DISTRICT   | Water service, Sta. 1                             | 0.00  | 256.38       |
| 04/16/2019                          | MIC - 0120452 | MONTECITO WATER DISTRICT   | Water service, Sta. 2                             | 0.00  | 238.60       |
| 04/24/2019                          | CLM - 0533047 | SOUTHERN CALIFORNIA EDISON | Electricity service, Sta. 1 & 2                   | 0.00  | 1,476.93     |
| 04/26/2019                          | MIC - 0121017 | THE GAS COMPANY            | Gas service, Sta. 1 - 04/05/19                    | 0.00  | 102.71       |
| 04/26/2019                          | MIC - 0121017 | THE GAS COMPANY            | Gas service, Sta. 2 - 04/05/19                    | 0.00  | 115.03       |
|                                     |               |                            | Total Utilities                                   | 0.00  | 5,218.01     |
| Line Item Account 8300 -- Equipment |               |                            |   |       |              |
| 04/29/2019                          | CLM - 0533685 | BESTWAY LAUNDRY SOLUTIONS  | Turnouts extractor & dryer deposit (Budget Amend) | 0.00  | 5,076.96     |
| 04/29/2019                          | CLM - 0534213 | REAL TIME NETWORKS INC     | Deposit: EMS Vending Machine (Budget Amend)       | 0.00  | 6,927.50     |
|                                     |               |                            | Total Equipment                                   | 0.00  | 12,004.46    |
|                                     |               |                            | Total Montecito Fire Protection Dist              | 0.00  | 2,564,631.70 |

# Cost Transactions

From 3/1/2019 to 4/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

| Post On                             | Document      | Vendor/Employee Name       | Description                                      | Hours | Amount      |
|-------------------------------------|---------------|----------------------------|--|-------|-------------|
| Line Item Account 8300 -- Equipment |               |                            |  |       |             |
| 03/04/2019                          | WC - 0011207  |                            | CANCEL WARRANT                                   | 0.00  | -795,030.00 |
| 03/08/2019                          | EFC - 0023124 | SOUTH COAST FIRE EQUIPMENT | E91: Pierce Type 1 Engine Pre-Payment (budgeted) | 0.00  | 795,030.00  |
|                                     |               |                            | Total Equipment                                  | 0.00  | 0.00        |
|                                     |               |                            | Total Montecito Fire Cap Outlay Res              | 0.00  | 0.00        |



# Financial Trend

As of: 4/30/2019  
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                        | 4/30/2017<br>Year-To-Date<br>Actual | 4/30/2018<br>Year-To-Date<br>Actual | 4/30/2019<br>Year-To-Date<br>Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                          |                                     |                                     |                                     |
| <b>Taxes</b>                             |                                     |                                     |                                     |
| 3010 -- Property Tax-Current Secured     | 14,816,749.47                       | 15,582,340.36                       | 15,727,006.52                       |
| 3011 -- Property Tax-Unitary             | -373.20                             | -332.64                             | -252.10                             |
| 3015 -- PT PY Corr/Escapes Secured       | 0.00                                | 6,091.88                            | 551.53                              |
| 3020 -- Property Tax-Current Unsecd      | 649,991.63                          | 760,810.99                          | 567,821.33                          |
| 3023 -- PT PY Corr/Escapes Unsecured     | 0.00                                | 10,700.15                           | 2,834.18                            |
| 3040 -- Property Tax-Prior Secured       | 21,864.61                           | -762.66                             | 61.95                               |
| 3050 -- Property Tax-Prior Unsecured     | 0.00                                | 2,797.88                            | -6,491.45                           |
| 3054 -- Supplemental Pty Tax-Current     | 0.00                                | 58,296.85                           | -12,381.14                          |
| 3056 -- Supplemental Pty Tax-Prior       | 0.00                                | 134.94                              | 2,070.03                            |
| <b>Taxes</b>                             | <b>15,488,232.51</b>                | <b>16,420,077.75</b>                | <b>16,281,220.85</b>                |
| <b>Fines, Forfeitures, and Penalties</b> |                                     |                                     |                                     |
| 3057 -- PT-506 Int, 480 CLOS/CIC Pen     | 0.00                                | 16,939.56                           | -4,266.11                           |
| <b>Fines, Forfeitures, and Penalties</b> | <b>0.00</b>                         | <b>16,939.56</b>                    | <b>-4,266.11</b>                    |
| <b>Use of Money and Property</b>         |                                     |                                     |                                     |
| 3380 -- Interest Income                  | 19,082.89                           | 38,204.68                           | 108,032.47                          |
| 3381 -- Unrealized Gain/Loss Invstmnts   | -20,518.80                          | -14,609.68                          | 59,519.39                           |
| 3409 -- Other Rental of Bldgs and Land   | 39,195.00                           | 11,347.00                           | 1,290.00                            |
| <b>Use of Money and Property</b>         | <b>37,759.09</b>                    | <b>34,942.00</b>                    | <b>168,841.86</b>                   |
| <b>Intergovernmental Revenue-State</b>   |                                     |                                     |                                     |
| 3750 -- State-Emergency Assistance       | 458,072.32                          | 478,533.41                          | 934,583.47                          |
| 4160 -- State Aid for Disaster           | 0.00                                | 0.00                                | 1,858,865.01                        |
| 4220 -- Homeowners Property Tax Relief   | 70,221.05                           | 71,087.83                           | 67,604.56                           |
| <b>Intergovernmental Revenue-State</b>   | <b>528,293.37</b>                   | <b>549,621.24</b>                   | <b>2,861,053.04</b>                 |

# Financial Trend

As of: 4/30/2019  
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                     | 4/30/2017<br>Year-To-Date<br>Actual | 4/30/2018<br>Year-To-Date<br>Actual | 4/30/2019<br>Year-To-Date<br>Actual |
|---------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Intergovernmental Revenue-Federal     |                                     |                                     |                                     |
| 4476 -- Federal Emergency Assistance  | 559,221.08                          | 867,007.10                          | 283,623.74                          |
| 4610 -- Federal Aid for Disaster      | 0.00                                | 0.00                                | 4,669,969.00                        |
| Intergovernmental Revenue-Federal     | 559,221.08                          | 867,007.10                          | 4,953,592.74                        |
| Charges for Services                  |                                     |                                     |                                     |
| 5105 -- Reimb for District Services   | 114,462.73                          | 143,537.98                          | 147,083.17                          |
| Charges for Services                  | 114,462.73                          | 143,537.98                          | 147,083.17                          |
| Miscellaneous Revenue                 |                                     |                                     |                                     |
| 5780 -- Insurance Proceeds & Recovery | 0.00                                | 0.00                                | 34,867.69                           |
| 5895 -- Other-Donations               | 100,000.00                          | 104,319.22                          | 300.00                              |
| 5909 -- Other Miscellaneous Revenue   | 6,562.53                            | 12,745.81                           | 24,466.74                           |
| Miscellaneous Revenue                 | 106,562.53                          | 117,065.03                          | 59,634.43                           |
| Revenues                              | 16,834,531.31                       | 18,149,190.66                       | 24,467,159.98                       |
| Expenditures                          |                                     |                                     |                                     |
| Salaries and Employee Benefits        |                                     |                                     |                                     |
| 6100 -- Regular Salaries              | 5,532,317.27                        | 6,679,344.98                        | 6,704,945.74                        |
| 6300 -- Overtime                      | 116,780.38                          | 41,738.09                           | 70,415.68                           |
| 6301 -- Overtime - Reimbursable       | 812,886.31                          | 1,328,612.04                        | 842,267.17                          |
| 6310 -- Overtime - Constant Staffing  | 409,537.03                          | 630,173.85                          | 244,349.79                          |
| 6400 -- Retirement Contribution       | 1,836,618.85                        | 1,921,077.15                        | 2,125,174.62                        |
| 6450 -- Supp Retirement Contribution  | 0.00                                | 1,030,000.00                        | 0.00                                |
| 6550 -- FICA/Medicare                 | 95,150.97                           | 123,804.98                          | 110,163.36                          |
| 6600 -- Health Insurance Contrib      | 1,494,626.14                        | 1,460,345.59                        | 1,561,206.64                        |
| 6700 -- Unemployment Ins Contribution | 6,082.26                            | 6,991.55                            | 5,948.51                            |
| 6900 -- Workers Compensation          | 474,148.78                          | 633,815.04                          | 486,157.87                          |
| Salaries and Employee Benefits        | 10,778,147.99                       | 13,855,903.27                       | 12,150,629.38                       |

# Financial Trend

As of: 4/30/2019  
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                      | 4/30/2017<br>Year-To-Date<br>Actual | 4/30/2018<br>Year-To-Date<br>Actual | 4/30/2019<br>Year-To-Date<br>Actual |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Services and Supplies                  |                                     |                                     |                                     |
| 7030 -- Clothing and Personal          | 96,159.39                           | 97,742.99                           | 57,246.50                           |
| 7050 -- Communications                 | 64,347.00                           | 98,204.26                           | 98,824.80                           |
| 7060 -- Food                           | 1,904.71                            | 15,695.33                           | 8,030.63                            |
| 7070 -- Household Supplies             | 30,401.31                           | 27,881.06                           | 22,498.00                           |
| 7090 -- Insurance                      | 25,661.93                           | 26,537.00                           | 32,017.00                           |
| 7120 -- Equipment Maintenance          | 22,895.17                           | 63,780.21                           | 57,378.76                           |
| 7200 -- Structure & Ground Maintenance | 38,444.03                           | 13,882.84                           | 29,434.99                           |
| 7205 -- Fire Defense Zone              | 131,449.89                          | 109,566.36                          | 153,024.85                          |
| 7322 -- Consulting & Mgmt Fees         | 2,396.70                            | 696.32                              | 105.00                              |
| 7324 -- Audit and Accounting Fees      | 21,276.00                           | 20,640.75                           | 17,378.50                           |
| 7348 -- Instruments & Equip. < \$5000  | 35,160.80                           | 32,491.67                           | 18,527.63                           |
| 7363 -- Equipment Maintenance          | 64,917.32                           | 56,390.25                           | 98,902.09                           |
| 7400 -- Medical, Dental and Lab        | 40,503.20                           | 25,531.30                           | 25,003.80                           |
| 7430 -- Memberships                    | 11,731.00                           | 8,632.00                            | 13,465.45                           |
| 7450 -- Office Expense                 | 18,458.49                           | 19,659.70                           | 18,355.14                           |
| 7460 -- Professional & Special Service | 190,680.63                          | 232,742.64                          | 243,963.42                          |
| 7507 -- ADP Payroll Fees               | 5,553.51                            | 5,825.84                            | 6,386.69                            |
| 7510 -- Contractual Services           | 34,752.08                           | 33,609.14                           | 47,133.14                           |
| 7530 -- Publications & Legal Notices   | 5,174.46                            | 2,783.84                            | 2,278.90                            |
| 7546 -- Administrative Expense         | 238,346.00                          | 221,362.00                          | 244,640.00                          |
| 7580 -- Rents/Leases-Structure         | 3,716.88                            | 2,842.32                            | 6,597.63                            |
| 7630 -- Small Tools & Instruments      | 13,124.34                           | 18,372.30                           | 997.41                              |
| 7650 -- Special Departmental Expense   | 17,211.17                           | 34,764.73                           | 73,486.81                           |
| 7671 -- Special Projects               | 5,978.54                            | 1,763.11                            | 3,285.32                            |
| 7730 -- Transportation and Travel      | 14,954.28                           | 25,196.56                           | 26,178.73                           |
| 7731 -- Gasoline-Oil-Fuel              | 29,410.29                           | 66,028.75                           | 50,258.71                           |
|  |                                     |                                     | 18                                  |

# Financial Trend

As of: 4/30/2019  
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              | 4/30/2017<br>Year-To-Date<br>Actual | 4/30/2018<br>Year-To-Date<br>Actual | 4/30/2019<br>Year-To-Date<br>Actual |
|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 7732 -- Training               | 41,312.25                           | 47,718.40                           | 52,154.83                           |
| 7760 -- Utilities              | 38,325.99                           | 39,300.06                           | 41,013.65                           |
| Services and Supplies          | 1,244,247.36                        | 1,349,641.73                        | 1,448,568.38                        |
| Capital Assets                 |                                     |                                     |                                     |
| 8300 -- Equipment              | 111,592.14                          | 83,615.00                           | 73,456.54                           |
| Capital Assets                 | 111,592.14                          | 83,615.00                           | 73,456.54                           |
| Expenditures                   | 12,133,987.49                       | 15,289,160.00                       | 13,672,654.30                       |
| Other Financing Sources & Uses |                                     |                                     |                                     |
| Other Financing Uses           |                                     |                                     |                                     |
| 7901 -- Oper Trf (Out)         | 455,362.00                          | 155,000.00                          | 0.00                                |
| Other Financing Uses           | 455,362.00                          | 155,000.00                          | 0.00                                |
| Other Financing Sources & Uses | -455,362.00                         | -155,000.00                         | 0.00                                |
| Changes to Fund Balances       |                                     |                                     |                                     |
| Decrease to Nonspendables      |                                     |                                     |                                     |
| 9602 -- Receivables            | 0.00                                | 22,032.00                           | 0.00                                |
| Decrease to Nonspendables      | 0.00                                | 22,032.00                           | 0.00                                |
| Decrease to Restricted         |                                     |                                     |                                     |
| 9797 -- Unrealized Gains       | 17,772.21                           | 0.00                                | 0.00                                |
| Decrease to Restricted         | 17,772.21                           | 0.00                                | 0.00                                |
| Increase to Nonspendables      |                                     |                                     |                                     |
| 9602 -- Receivables            | 0.00                                | 72,613.00                           | 0.00                                |
| Increase to Nonspendables      | 0.00                                | 72,613.00                           | 0.00                                |
| Increase to Restricted         |                                     |                                     |                                     |
| 9797 -- Unrealized Gains       | 0.00                                | 0.00                                | 2,826.94                            |

# Financial Trend

As of: 4/30/2019  
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              | 4/30/2017<br>Year-To-Date<br>Actual | 4/30/2018<br>Year-To-Date<br>Actual | 4/30/2019<br>Year-To-Date<br>Actual |
|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Increase to Restricted         | 0.00                                | 0.00                                | 2,826.94                            |
| Changes to Fund Balances       | 17,772.21                           | -50,581.00                          | -2,826.94                           |
| Montecito Fire Protection Dist | 4,262,954.03                        | 2,654,449.66                        | 10,791,678.74                       |
| Net Financial Impact           | 4,262,954.03                        | 2,654,449.66                        | 10,791,678.74                       |

# Expenditure Trend

As of: 4/30/2019  
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                           | 11/30/2018<br>Month-To-Date<br>Actual | 12/31/2018<br>Month-To-Date<br>Actual | 1/31/2019<br>Month-To-Date<br>Actual | 2/28/2019<br>Month-To-Date<br>Actual | 3/31/2019<br>Month-To-Date<br>Actual | 4/30/2019<br>Month-To-Date<br>Actual |
|---|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Expenditures</b>                         |                                       |                                       |                                      |                                      |                                      |                                      |
| <b>Salaries and Employee Benefits</b>       |                                       |                                       |                                      |                                      |                                      |                                      |
| 6100 -- Regular Salaries                    | 1,141,080.58                          | 708,081.00                            | 616,728.53                           | 449,463.03                           | 718,257.34                           | 701,292.61                           |
| 6300 -- Overtime                            | 0.00                                  | 9,349.75                              | 0.00                                 | 56,365.01                            | 0.00                                 | 0.00                                 |
| 6301 -- Overtime - Reimbursable             | 0.00                                  | 0.00                                  | 0.00                                 | 140,032.20                           | 0.00                                 | 0.00                                 |
| 6310 -- Overtime - Constant Staffing        | 0.00                                  | 13,142.25                             | 0.00                                 | 129,723.83                           | 0.00                                 | 0.00                                 |
| 6400 -- Retirement Contribution             | 114,733.98                            | 113,421.95                            | 135,828.89                           | 104,559.02                           | 106,680.39                           | 104,920.92                           |
| 6550 -- FICA/Medicare                       | 16,840.06                             | 10,494.61                             | 6,651.34                             | 11,074.48                            | 10,039.78                            | 10,142.72                            |
| 6600 -- Health Insurance Contrib            | 153,594.11                            | 154,919.35                            | 173,757.46                           | 144,733.17                           | 160,527.07                           | 158,357.72                           |
| 6700 -- Unemployment Ins Contribution       | 107.16                                | 125.00                                | 5,536.34                             | -5.41                                | 40.15                                | 33.18                                |
| 6900 -- Workers Compensation                | 0.00                                  | -7,291.62                             | -4,861.08                            | -11,111.04                           | 0.00                                 | 0.00                                 |
| <b>Total Salaries and Employee Benefits</b> | <b>1,426,355.89</b>                   | <b>1,002,242.29</b>                   | <b>933,641.48</b>                    | <b>1,024,834.29</b>                  | <b>995,544.73</b>                    | <b>974,747.15</b>                    |
| <b>Services and Supplies</b>                |                                       |                                       |                                      |                                      |                                      |                                      |
| 7030 -- Clothing and Personal               | 1,503.64                              | 363.98                                | 34.26                                | 2,526.05                             | 497.51                               | 11,402.05                            |
| 7050 -- Communications                      | 12,846.68                             | 8,631.48                              | 8,776.15                             | 8,813.43                             | 8,880.29                             | 9,976.68                             |
| 7060 -- Food                                | 0.00                                  | 238.87                                | 0.00                                 | 33.52                                | 6,153.28                             | 1,432.34                             |
| 7070 -- Household Supplies                  | 3,792.71                              | 1,081.12                              | 2,988.27                             | 1,485.02                             | 3,179.92                             | 1,749.93                             |
| 7090 -- Insurance                           | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| 7120 -- Equipment Maintenance               | 3,566.48                              | 7,061.93                              | 6,157.01                             | 11,557.47                            | 4,904.46                             | 3,597.71                             |
| 7200 -- Structure & Ground Maintenance      | 2,856.31                              | 1,203.79                              | 5,589.40                             | 4,261.20                             | 3,208.02                             | 1,075.00                             |
| 7205 -- Fire Defense Zone                   | 10,546.00                             | 9,414.60                              | 15,686.87                            | 29,531.62                            | 27,511.70                            | 53,995.56                            |
| 7322 -- Consulting & Mgmt Fees              | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 105.00                               | 0.00                                 |
| 7324 -- Audit and Accounting Fees           | 8,038.00                              | 3,113.50                              | 0.00                                 | 0.00                                 | 3,113.50                             | 0.00                                 |
| 7348 -- Instruments & Equip. < \$5000       | 0.00                                  | 1,323.48                              | 681.36                               | 1,018.69                             | 4,790.57                             | 0.00                                 |
| 7363 -- Equipment Maintenance               | 13,676.73                             | 3,740.18                              | 6,368.31                             | 7,548.07                             | 13,139.90                            | 26,112.84                            |
| 7400 -- Medical, Dental and Lab             | 436.95                                | 1,129.71                              | 0.00                                 | 5,282.68                             | 3,096.07                             | 0.00                                 |
| 7430 -- Memberships                         | 300.00                                | 0.00                                  | 0.00                                 | 0.00                                 | 1,860.00                             | 0.00                                 |
| 7450 -- Office Expense                      | 1,283.09                              | 1,575.26                              | 2,253.60                             | 1,346.37                             | 3,985.84                             | 2,310.39                             |

# Expenditure Trend

As of: 4/30/2019  
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                               | 11/30/2018<br>Month-To-Date<br>Actual | 12/31/2018<br>Month-To-Date<br>Actual | 1/31/2019<br>Month-To-Date<br>Actual | 2/28/2019<br>Month-To-Date<br>Actual | 3/31/2019<br>Month-To-Date<br>Actual | 4/30/2019<br>Month-To-Date<br>Actual |
|---|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| 7460 -- Professional & Special Service          | 27,999.79                             | 17,602.00                             | 20,267.00                            | 26,956.00                            | 31,447.32                            | 31,469.00                            |
| 7507 -- ADP Payroll Fees                        | 339.35                                | 548.79                                | 562.96                               | 854.38                               | 1,506.24                             | 511.27                               |
| 7510 -- Contractual Services                    | 363.84                                | 4,421.26                              | 10,765.02                            | 2,233.56                             | 1,557.17                             | 1,697.73                             |
| 7530 -- Publications & Legal Notices            | 43.68                                 | 812.76                                | 419.38                               | 0.00                                 | 906.36                               | 0.00                                 |
| 7546 -- Administrative Expense                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 244,640.00                           |
| 7580 -- Rents/Leases-Structure                  | 0.00                                  | 0.00                                  | 1,001.79                             | 0.00                                 | 0.00                                 | 2,700.00                             |
| 7630 -- Small Tools & Instruments               | 0.00                                  | 0.00                                  | 191.55                               | 462.82                               | 22.71                                | 320.33                               |
| 7650 -- Special Departmental Expense            | 60.00                                 | 331.07                                | 1,390.77                             | 1,131.95                             | 957.00                               | 26,059.20                            |
| 7671 -- Special Projects                        | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 1,499.33                             | 83.98                                |
| 7730 -- Transportation and Travel               | 5,789.30                              | 2,719.48                              | 2,016.06                             | 3,645.12                             | 2,092.21                             | 2,568.19                             |
| 7731 -- Gasoline-Oil-Fuel                       | 7,017.26                              | 4,771.60                              | 4,166.38                             | 4,470.18                             | 4,667.49                             | 4,765.22                             |
| 7732 -- Training                                | 10,720.24                             | 5,484.96                              | 2,780.51                             | 2,665.01                             | 8,880.25                             | 12,687.79                            |
| 7760 -- Utilities                               | 2,400.77                              | 8,639.96                              | 2,518.06                             | 8,729.69                             | 3,028.36                             | 2,189.65                             |
| <b>Total Services and Supplies</b>              | <b>113,580.82</b>                     | <b>84,209.78</b>                      | <b>94,614.71</b>                     | <b>124,552.83</b>                    | <b>140,990.50</b>                    | <b>441,344.86</b>                    |
| <b>Capital Assets</b>                           |                                       |                                       |                                      |                                      |                                      |                                      |
| 8300 -- Equipment                               | 0.00                                  | 15,310.00                             | 0.00                                 | 0.00                                 | 0.00                                 | 12,004.46                            |
| <b>Total Capital Assets</b>                     | <b>0.00</b>                           | <b>15,310.00</b>                      | <b>0.00</b>                          | <b>0.00</b>                          | <b>0.00</b>                          | <b>12,004.46</b>                     |
| <b>Total Expenditures</b>                       | <b>1,539,936.71</b>                   | <b>1,101,762.07</b>                   | <b>1,028,256.19</b>                  | <b>1,149,387.12</b>                  | <b>1,136,535.23</b>                  | <b>1,428,096.47</b>                  |
| <b>Other Financing Sources &amp; Uses</b>       |                                       |                                       |                                      |                                      |                                      |                                      |
| Other Financing Uses                            |                                       |                                       |                                      |                                      |                                      |                                      |
| 7901 -- Oper Trf (Out)                          | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| <b>Total Other Financing Uses</b>               | <b>0.00</b>                           | <b>0.00</b>                           | <b>0.00</b>                          | <b>0.00</b>                          | <b>0.00</b>                          | <b>0.00</b>                          |
| <b>Total Other Financing Sources &amp; Uses</b> | <b>0.00</b>                           | <b>0.00</b>                           | <b>0.00</b>                          | <b>0.00</b>                          | <b>0.00</b>                          | <b>0.00</b>                          |

# Expenditure Trend

As of: 4/30/2019  
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                    | 11/30/2018<br>Month-To-Date<br>Actual | 12/31/2018<br>Month-To-Date<br>Actual | 1/31/2019<br>Month-To-Date<br>Actual | 2/28/2019<br>Month-To-Date<br>Actual | 3/31/2019<br>Month-To-Date<br>Actual | 4/30/2019<br>Month-To-Date<br>Actual |
|--------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Changes to Fund Balances             |                                       |                                       |                                      |                                      |                                      |                                      |
| Changes to Restricted                |                                       |                                       |                                      |                                      |                                      |                                      |
| 9797 -- Unrealized Gains             | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 2,826.94                             | 0.00                                 |
| Total Changes to Restricted          | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 2,826.94                             | 0.00                                 |
| Total Changes to Fund Balances       | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 2,826.94                             | 0.00                                 |
| Total Montecito Fire Protection Dist | 1,539,936.71                          | 1,101,762.07                          | 1,028,256.19                         | 1,149,387.12                         | 1,139,362.17                         | 1,428,096.47                         |
| Total Report                         | 1,539,936.71                          | 1,101,762.07                          | 1,028,256.19                         | 1,149,387.12                         | 1,139,362.17                         | 1,428,096.47                         |



**MONTECITO FIRE DEPARTMENT  
FIRE ASSIGNMENTS BILLING DETAIL  
FY 2018-19**

| Fire Name, #                         | Period Covered   | Invoice #  | Invoice Date | Agency | Total Due              | Date Received | Amount Received        |
|--------------------------------------|------------------|------------|--------------|--------|------------------------|---------------|------------------------|
|                                      |                  |            |              |        |                        |               |                        |
| Camp Fire US&R Assist, CA-OES-054807 | 11/17-11/25/18   | O-20185330 | 01/24/19     | CalOES | 18,816.30              |               |                        |
| Carr, CA-SHU-007808                  | 07/26-08/19/18   | U-20185327 | 02/12/19     | CalOES | 666,922.59             | 04/15/19      | 666,922.59             |
| County, CA-LNU-009502                | 07/01-07/09/18   | U-20180640 | 08/22/18     | CalOES | 21,764.62              | 01/02/19      | 21,764.62              |
| Cranston, CA-BDF-0011390             | 07/25-07/29/18   | F-20185061 | 09/25/18     | USFS   | 55,383.17              | 02/13/19      | 55,383.17              |
| Cranston, CA-BDF-0011390 (Reimb)     | 07/25-07/29/18   | F-20186065 | 12/24/18     | USFS   | 347.14                 | 04/05/19      | 347.14                 |
| Cruces, CA-SBC-009203                | 07/18-07/19/18   | U-20185352 | 10/19/18     | CalOES | 13,662.42              | 04/09/19      | 13,662.42              |
| Delta, CA-SHF-001444                 | 09/07-09/24/18   | F-20185882 | 11/20/18     | USFS   | 121,428.04             | 03/25/19      | 121,428.04             |
| Donnell, CA-STF-001702               | 08/04-08/23/18   | F-20185220 | 11/14/18     | USFS   | 45,378.27              |               |                        |
| Ferguson, CA-SNF-000745              | 07/09-08/05/18   | F-20185439 | 10/17/18     | USFS   | 63,558.92              | 02/13/19      | 63,554.48              |
| Florence - NC (FEMA)                 | 09/18-09/20/18   | O-20185053 | 09/26/18     | CalOES | 15,548.80              |               |                        |
| Florence - VA (FEMA)                 | 09/12-09/18/18   | O-20185042 | 09/26/18     | CalOES | 31,929.63              |               |                        |
| Gorge, CA-SHU-008796                 | 08/19-08/21/18   | U-20185677 | 11/13/18     | CalOES | 42,934.98              | 03/01/19      | 42,934.97              |
| Hill, CA-VNC-0090993                 | 11/08-11/09/18   | U-20185843 | 01/08/19     | CalOES | 15,911.89              | 05/06/19      | 15,911.89              |
| Holiday, CA-SBC-008657               | 07/06-07/11/18   | U-20180932 | 09/17/18     | CalOES | 75,087.98              | 01/25/19      | 75,087.98              |
| Holiday, CA-SBC-008657               | 07/06-07/09/18   | U-20180933 | 09/17/18     | CalOES | 6,005.33               | 01/25/19      | 6,005.33               |
| Klamathon, CA-SKU-004641             | 07/05-07/10/18   | U-20180818 | 09/05/18     | CalOES | 56,408.49              | 03/04/19      | 56,408.49              |
| OES Pre-Position (7/6/18)            | 7/6/2018         | O-20180207 | 09/17/18     | CalOES | 1,985.50               | 02/05/19      | 1,985.50               |
| OES Pre-Position (7/24/18)           | 07/24-07/26/18   | O-20185004 | 09/18/18     | CalOES | 23,198.85              | 02/01/19      | 23,198.85              |
| OES Pre-Position (8/6/18)            | 08/06-08/07/18   | O-20185008 | 09/21/18     | CalOES | 5,284.92               | 02/01/19      | 5,284.92               |
| Ogilvy, CA-LPF-002476                | 09/01-09/06/18   | F-20156040 | 12/11/18     | USFS   | 42,910.91              | 04/15/19      | 42,910.91              |
| Pawnee, CA-LNU-007002                | 07/01-07/05/18   | U-20180350 | 08/06/18     | CalOES | 48,436.11              | 01/02/19      | 48,436.11              |
| Woolsey, CA-VNC-091023               | 11/09-11/18/2018 | U-20185983 | 01/16/19     | CalOES | 188,238.72             | 05/06/19      | 188,238.72             |
|                                      |                  |            |              |        | <b>\$ 1,561,143.58</b> |               | <b>\$ 1,449,466.13</b> |



# Agenda Item #3



**MONTECITO FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits Trust**

**OPEB Account**

| <b>Month</b>   | <b>Beginning Balance</b> | <b>Contributions</b> | <b>Earnings</b>   | <b>Expenses</b>  | <b>Ending Balance</b> | <b>1-M %</b> |
|----------------|--------------------------|----------------------|-------------------|------------------|-----------------------|--------------|
| April 2018     | 11,004,414.29            | -                    | 1,268.33          | 4,684.16         | 11,000,998.46         | 0.01%        |
| May 2018       | 11,000,998.46            | -                    | 114,259.72        | 4,682.55         | 11,110,575.63         | 1.04%        |
| June 2018      | 11,110,575.63            | -                    | 17,815.68         | 4,727.43         | 11,123,663.88         | 0.16%        |
| July 2018      | 11,123,663.88            | -                    | 200,839.35        | 4,728.00         | 11,319,775.23         | 1.81%        |
| August 2018    | 11,319,775.23            | -                    | 160,157.83        | 4,793.21         | 11,475,139.85         | 1.41%        |
| September 2018 | 11,475,139.85            | -                    | (16,803.09)       | 4,844.64         | 11,453,492.12         | -0.15%       |
| October 2018   | 11,453,492.12            | -                    | (566,517.98)      | 4,835.13         | 10,882,139.01         | -4.95%       |
| November 2018  | 10,882,139.01            | -                    | 151,422.06        | 4,640.03         | 11,028,921.04         | 1.39%        |
| December 2018  | 11,028,921.04            | -                    | (548,020.57)      | 4,676.48         | 10,476,223.99         | -4.97%       |
| January 2019   | 10,476,223.99            | -                    | 592,182.10        | 4,414.11         | 11,063,991.98         | 5.65%        |
| February 2019  | 11,063,991.98            | -                    | 214,753.79        | 4,681.85         | 11,274,063.92         | 1.94%        |
| March 2019     | 11,274,063.92            | -                    | 122,019.57        | 4,780.38         | 11,391,303.11         | 1.08%        |
| <b>Total</b>   |                          | <b>-</b>             | <b>443,376.79</b> | <b>56,487.97</b> |                       |              |

Total Contributions to the Plan = 8,376,000

Total OPEB Liability as of 6/30/2017 = 11,973,770

PARS OPEB balance as of 6/30/2017 = 10,372,284

Net OPEB Liability at of 6/30/2017 = **1,601,486**

**Pension Account**

| <b>Month</b>   | <b>Beginning Balance</b> | <b>Contributions</b> | <b>Earnings</b>  | <b>Expenses</b> | <b>Ending Balance</b> | <b>1-M %</b> |
|----------------|--------------------------|----------------------|------------------|-----------------|-----------------------|--------------|
| April 2018     | 1,817,876.93             | -                    | (6,326.92)       | 770.53          | 1,810,779.48          | -0.35%       |
| May 2018       | 1,810,779.48             | -                    | 12,901.02        | 767.29          | 1,822,913.21          | 0.71%        |
| June 2018      | 1,822,913.21             | -                    | 1,736.68         | 772.38          | 1,823,877.51          | 0.10%        |
| July 2018      | 1,823,877.51             | -                    | 18,313.44        | 771.93          | 1,841,419.02          | 1.00%        |
| August 2018    | 1,841,419.02             | -                    | 17,160.08        | 776.07          | 1,857,803.03          | 0.93%        |
| September 2018 | 1,857,803.03             | -                    | (5,205.89)       | 780.28          | 1,851,816.86          | -0.28%       |
| October 2018   | 1,851,816.86             | -                    | (50,254.38)      | 777.54          | 1,800,784.94          | -2.71%       |
| November 2018  | 1,800,784.94             | -                    | 15,910.68        | 763.51          | 1,815,932.11          | 0.88%        |
| December 2018  | 1,815,932.11             | -                    | (35,062.95)      | 769.27          | 1,780,099.89          | -1.93%       |
| January 2019   | 1,780,099.89             | -                    | 66,388.47        | 769.15          | 1,845,719.21          | 3.73%        |
| February 2019  | 1,845,719.21             | -                    | 22,117.18        | 783.49          | 1,867,052.90          | 1.20%        |
| March 2019     | 1,867,052.90             | -                    | 23,456.01        | 789.43          | 1,889,719.48          | 1.26%        |
| <b>Total</b>   |                          | <b>-</b>             | <b>81,133.42</b> | <b>9,290.87</b> |                       |              |

Total Contributions to the Plan = 1,800,000

**MONTECITO FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits Trust**

**Account Report for the Period  
2/1/2019 to 2/28/2019**

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

**Account Summary**

| Source        | Beginning Balance as of 2/1/2019 | Contributions | Earnings            | Expenses          | Distributions | Transfers     | Ending Balance as of 2/28/2019 |
|---------------|----------------------------------|---------------|---------------------|-------------------|---------------|---------------|--------------------------------|
| OPEB          | \$11,063,991.98                  | \$0.00        | \$214,753.79        | \$4,681.85        | \$0.00        | \$0.00        | \$11,274,063.92                |
| PENSION       | \$1,845,719.21                   | \$0.00        | \$22,117.18         | \$783.49          | \$0.00        | \$0.00        | \$1,867,052.90                 |
| <b>Totals</b> | <b>\$12,909,711.19</b>           | <b>\$0.00</b> | <b>\$236,870.97</b> | <b>\$5,465.34</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$13,141,116.82</b>         |

**Investment Selection**

**Source**

OPEB Montecito Fire Protection District - OPEB  
PENSION Montecito Fire Protection District - PENSION

**Investment Objective**

**Source**

OPEB Individual account based on Balanced HighMark PLUS. 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.

PENSION Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

**Investment Return**

| Source  | 1-Month | 3-Months | 1-Year | Annualized Return |         |          | Plan's Inception Date |
|---------|---------|----------|--------|-------------------|---------|----------|-----------------------|
|         |         |          |        | 3-Years           | 5-Years | 10-Years |                       |
| OPEB    | 1.94%   | 2.35%    | 2.21%  | 9.72%             | 5.40%   | -        | 1/19/2010             |
| PENSION | 1.20%   | 2.95%    | 3.14%  | -                 | -       | -        | 6/29/2017             |

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

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.  
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.  
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

**MONTECITO FIRE PROTECTION DISTRICT  
PARS Post-Employment Benefits Trust**

**Account Report for the Period  
3/1/2019 to 3/31/2019**

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

**Account Summary**

| Source        | Beginning Balance as of 3/1/2019 | Contributions | Earnings            | Expenses          | Distributions | Transfers     | Ending Balance as of 3/31/2019 |
|---------------|----------------------------------|---------------|---------------------|-------------------|---------------|---------------|--------------------------------|
| OPEB          | \$11,274,063.92                  | \$0.00        | \$122,019.57        | \$4,780.38        | \$0.00        | \$0.00        | \$11,391,303.11                |
| PENSION       | \$1,867,052.90                   | \$0.00        | \$23,456.01         | \$789.43          | \$0.00        | \$0.00        | \$1,889,719.48                 |
| <b>Totals</b> | <b>\$13,141,116.82</b>           | <b>\$0.00</b> | <b>\$145,475.58</b> | <b>\$5,569.81</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$13,281,022.59</b>         |

**Investment Selection**

| Source  |  |
|---------|--|
| OPEB    | Montecito Fire Protection District - OPEB    |
| PENSION | Montecito Fire Protection District - PENSION |

**Investment Objective**

| Source  |  |
|---------|--|
| OPEB    | Individual account based on Balanced HighMark PLUS. 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. |
| PENSION | Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.   |

**Investment Return**

| Source  | 1-Month | 3-Months | 1-Year | Annualized Return |         |          | Plan's Inception Date |
|---------|---------|----------|--------|-------------------|---------|----------|-----------------------|
|         |         |          |        | 3-Years           | 5-Years | 10-Years |                       |
| OPEB    | 1.08%   | 8.86%    | 4.02%  | 8.39%             | 5.70%   | -        | 1/19/2010             |
| PENSION | 1.26%   | 6.30%    | 4.48%  | -                 | -       | -        | 6/29/2017             |

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

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

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

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees





# Agenda Item #4






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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection District Board of Directors  
**Prepared by:** Chief Hickman and Araceli Nahas, District Accountant  
**Date:** May 13, 2019  
**Topic:** Draft Preliminary Budget for Fiscal Year 2019-20

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### Summary

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The following report will review the draft Preliminary Budget in comparison to the Board-approved Final Budget for fiscal year 2018-19.

### Budget overview:

|                                     |                   |
|-------------------------------------|-------------------|
| Revenue:                            |                   |
| Property taxes                      | \$ 18,306,000     |
| Other revenue                       | 2,936,500         |
| <b>Total revenue</b>                | <b>21,242,500</b> |
| Expenses and transfers:             |                   |
| Salaries and benefits               | 17,551,400        |
| Services and supplies               | 2,122,500         |
| Capital assets                      | 767,500           |
| Transfers to other funds            | 440,000           |
| <b>Total expenses and transfers</b> | <b>20,881,400</b> |
| <b>Net financial impact</b>         | <b>\$ 361,100</b> |

### Discussion

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#### Revenue (Fund 3650 Pg. 1)

3010-3054 Taxes Revenue – An increase of 4% in property assessed value was applied to Secured Property Tax line items (3010, 3015, and 3040).

The total tax revenue budgeted last year was \$15,857,000. This was based on the Auditor Controller's (AC) prediction of a net loss of tax revenue of about 8% to the District due to the homes damaged in the Thomas Fire and 1-9 Debris Flow. After the budget was approved, the AC reported that property tax losses from the disasters were not as severe as originally anticipated, and property tax revenue for the District is expected to be \$17.6 million for FY 2018-19.

3409 Rental Property Income – One housing unit is currently occupied, and a second should be available by 2020. Rental income for the two units has been captured in the Preliminary Budget.

3750 & 4476 State and Federal Emergency Assistance – These two line items capture expected revenue from state and federal fire assignments. The estimated revenue is included in the budget in order to recognize the overtime expense caused by the fire assignments (account 6301). Total fire assignment revenue is budgeted at \$1,500,000: \$1,000,000 from state and \$500,000 from federal.

4160 & 4610 State and Federal Aid for Disaster – These two line items capture expected outstanding reimbursements from CalOES and FEMA for disaster cost recovery program.

5769 State Reimbursements – The 911 Emergency phone system to be used in our Dispatch Center is a reimbursable expense by the state. The cost of the phone system is listed in line 8300 Equipment.

### **Expenditures – Salaries & Employee Benefits (Fund 3650 Pg. 2)**

6100 Salaries – The calculated increase takes into account a 7% base pay increase and a \$5,000 signing bonus for all employees effective July 1, 2019.

6300, 6301 & 6310 Overtime – The overtime categories have been increased to account for the change in pay rates.

Overtime is broken down into three categories: overtime, overtime – reimbursable, and overtime – constant staffing.

6300 Overtime – This account will capture all overtime resulting from attending training/meetings, administrative tasks, special projects/events (i.e. Academy training, new hire/promotional interviews).

6301 Overtime – Reimbursable – This account will capture all overtime resulting from staff on fire assignments, and any emergency callbacks or backfills caused by a fire assignment.

6310 Overtime – Constant Staffing – This account will capture all overtime resulting from shift vacancies that don't allow the District to maintain minimum staffing levels. Any overtime caused by upstaffing decisions will also fall into this category.

6400 Retirement Contributions – Employer contribution rates for the CalPERS pension programs increased from the prior fiscal year, however, the increase was limited because employees will be contributing an additional 1.5% of the employer portion.

6450 Supplemental Retirement Contributions – Per the Finance Policy approved by the Board, the District will allocate \$1 million to supplemental retirement contributions.

6600 Insurance Contributions – The calculated insurance expense takes into account an estimated 5.5% increase in health care premiums for all employees effective January 1, 2020. Actual insurance premiums for 2020 will be available for the final budget.

6900 Worker's Compensation Insurance – The District is expecting a decrease in worker's comp insurance due to the removal of an exposure factor that was set to expire after the initial 3-year period.

### **Expenditures – Services & Supplies (starting on Fund 3650 Pg. 2)**

7348 Instruments & Equipment < \$5,000 – This line item will fluctuate from year to year because equipment needs vary from year to year.

7363 Equipment Maintenance (Vehicles) – This line item has been increased due to an increased fleet and maintenance needs.

7460 Professional and Specialized Services – This account line item captures all professional services used on a monthly or annual basis: legal, IT, medical exams, mapping, communications consulting, and special studies.

7650 District Special Expense – This line item is used to account for planned occurrences/events for each fiscal year.

8300 Capital Assets – This line item is used to account for fixed assets over \$5,000, which are recorded and depreciated over an estimated useful life. The funding varies from year to year depending on the capital asset needs for a particular year.

### **Conclusion**

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After the Finance Committee review of the preliminary budget, changes and recommendations will be presented to the Board of Directors on May 23, 2019.



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2019-20**

| <b>FUND 3650 - GENERAL FUND</b>            |  |                                     |  |                                    |                                 |
|--|--|-------------------------------------|--|------------------------------------|---------------------------------|
| <u>Account</u>                             | <u>Line Item Description</u>                     | <u>Strategic Plan<br/>Goal Ref.</u> | <u>Preliminary Budget<br/>FY 2019-20</u> | <u>Final Budget<br/>FY 2018-19</u> | <u>Increase/<br/>(Decrease)</u> |
| <b>REVENUES</b>                            |  |                                     |  |                                    |                                 |
| <b>Taxes</b>                               |  |                                     |  |                                    |                                 |
| 3010                                       | Property Tax - Secured                           |                                     | 16,827,000                               | 14,723,000                         | 2,104,000                       |
| 3011                                       | Property Tax - Unitary                           |                                     | 147,000                                  | 144,700                            | 2,300                           |
| 3015                                       | Property Tax - Escapes Secured                   |                                     | 76,000                                   | 73,238                             | 2,762                           |
| 3020                                       | Property Tax - Unsecured                         |                                     | 675,000                                  | 705,255                            | (30,255)                        |
| 3040                                       | Property Tax - Prior Secured                     |                                     | 22,000                                   | 21,033                             | 967                             |
| 3050                                       | Property Tax - Prior Unsecured                   |                                     | 186,000                                  | 5,850                              | 180,150                         |
| 3054                                       | Supplemental Property Tax - Current              |                                     | <u>373,000</u>                           | <u>183,935</u>                     | <u>189,065</u>                  |
|  | <b>Total Taxes Revenue</b>                       |                                     | 18,306,000                               | 15,857,011                         | 2,448,989                       |
| <b>Use of Money and Property</b>           |  |                                     |  |                                    |                                 |
| 3380                                       | Interest Income                                  |                                     | 100,000                                  | 20,000                             | 80,000                          |
| 3381                                       | Unrealized Gain/Loss Invstmnts (County)          |                                     | -  | -                                  | -                               |
| 3409                                       | Rental Property Income                           |                                     | <u>20,000</u>                            | <u>-</u>                           | <u>20,000</u>                   |
|  | <b>Total Use of Money and Property</b>           |                                     | 120,000                                  | 20,000                             | 100,000                         |
| <b>Intergovernmental Revenue - State</b>   |  |                                     |  |                                    |                                 |
| 3750                                       | State-Emergency Assistance (Fire Asgmt)          |                                     | 1,000,000                                | 345,000                            | 655,000                         |
| 4160                                       | State Aid for Disaster                           |                                     | 660,000                                  | -                                  | 660,000                         |
| 4220                                       | Homeowners Property Tax Relief                   |                                     | <u>78,000</u>                            | <u>82,610</u>                      | <u>(4,610)</u>                  |
|  | <b>Total Intergovernmental Revenue - State</b>   |                                     | 1,738,000                                | 427,610                            | 1,310,390                       |
| <b>Intergovernmental Revenue - Federal</b> |  |                                     |  |                                    |                                 |
| 4476                                       | Federal Emergency Assistance (Fire Asgmt)        |                                     | 500,000                                  | 140,000                            | 360,000                         |
| 4610                                       | Federal Aid for Disaster                         |                                     | <u>233,500</u>                           | <u>-</u>                           | <u>233,500</u>                  |
|  | <b>Total Intergovernmental Revenue - Federal</b> |                                     | 733,500                                  | 140,000                            | 593,500                         |
| <b>Charges for Services</b>                |  |                                     |  |                                    |                                 |
| 5105                                       | Reimbursement for District Services              |                                     | 202,500                                  | 198,595                            | 3,905                           |
|  | AMR First Response Payment                       | 108,000                             | -  | 106,615                            | -                               |
|  | CSFD Dispatch Services                           | 94,500                              | -  | 91,980                             | -                               |
|  | <b>Total Charges for Services</b>                |                                     | 202,500                                  | 198,595                            | 3,905                           |
| <b>Miscellaneous Revenue</b>               |  |                                     |  |                                    |                                 |
| 5769                                       | State Reimbursements (911 phone system)          |                                     | 135,000                                  | -                                  | 135,000                         |
| 5909                                       | Other Miscellaneous Revenue                      |                                     | 7,500                                    | 7,500                              | -                               |
|  | Westmont Payment                                 | 4,500                               | -  | 4,500                              | -                               |
|  | Other  | 3,000                               | -  | 3,000                              | -                               |
|  | <b>Total Miscellaneous Revenue</b>               |                                     | 142,500                                  | 7,500                              | 135,000                         |
|  | <b>TOTAL GENERAL FUND REVENUES</b>               |                                     | <u>21,242,500</u>                        | <u>16,650,716</u>                  | <u>4,591,784</u>                |





**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2019-20**

| <b>FUND 3650 - GENERAL FUND</b>         |   |                                     |  |                                    |                                 |
|---|---|-------------------------------------|--|------------------------------------|---------------------------------|
| <u>Account</u>                          | <u>Line Item Description</u>                  | <u>Strategic Plan<br/>Goal Ref.</u> | <u>Preliminary Budget<br/>FY 2019-20</u> | <u>Final Budget<br/>FY 2018-19</u> | <u>Increase/<br/>(Decrease)</u> |
| <b>EXPENDITURES</b>                     |   |                                     |  |                                    |                                 |
| <b>Salaries &amp; Employee Benefits</b> |   |                                     |  |                                    |                                 |
|   |   | 7                                   |  |                                    |                                 |
| 6100                                    | Regular Salaries                              |                                     | 8,961,100                                | 7,937,225                          | 1,023,875                       |
|   | Salaries                                      |                                     | 8,603,600                                | 7,740,600                          |                                 |
|   | Engineer/Inspector position                   |                                     | 220,000                                  | -                                  |                                 |
|   | Auxiliaries/Director's Fees                   |                                     | 37,500                                   | 46,625                             |                                 |
|   | Vacation Redemption Programs                  |                                     | 100,000                                  | 150,000                            |                                 |
| 6300                                    | Overtime                                      |                                     | 130,000                                  | 130,000                            | -                               |
| 6301                                    | Overtime - Fire Reimbursable                  |                                     | 1,000,000                                | 485,000                            | 515,000                         |
| 6310                                    | Overtime - Constant Staffing                  |                                     | 750,000                                  | 795,000                            | (45,000)                        |
| 6400                                    | Retirement Contributions                      |                                     | 2,838,500                                | 2,539,640                          | 298,860                         |
| 6450                                    | Supp Retirement Contribution                  |                                     | 1,000,000                                | -                                  | 1,000,000                       |
| 6550                                    | FICA/Medicare                                 |                                     | 165,700                                  | 134,325                            | 31,375                          |
| 6600                                    | Insurance Contributions                       |                                     | 2,199,100                                | 1,962,500                          | 236,600                         |
|   | Health Insurance                              |                                     | 1,917,400                                | 1,714,440                          |                                 |
|   | Dental Insurance                              |                                     | 230,000                                  | 198,390                            |                                 |
|   | Vision Insurance                              |                                     | 38,400                                   | 36,555                             |                                 |
|   | Life Insurance                                |                                     | 9,300                                    | 9,115                              |                                 |
|   | Employee Assistance Program                   |                                     | 1,500                                    | 1,500                              |                                 |
|   | Flexible Spending Account Admin.              |                                     | 2,500                                    | 2,500                              |                                 |
| 6700                                    | Unemployment Insurance                        |                                     | 7,000                                    | 10,040                             | (3,040)                         |
| 6900                                    | Workers Compensation Insurance                |                                     | 500,000                                  | 625,000                            | (125,000)                       |
|   | <b>Total Salaries &amp; Employee Benefits</b> |                                     | <b>17,551,400</b>                        | <b>14,618,730</b>                  | <b>2,932,670</b>                |
| <b>Services &amp; Supplies</b>          |   |                                     |  |                                    |                                 |
| 7030                                    | Clothing and PPE                              | 8                                   | 76,000                                   | 53,000                             | 23,000                          |
|   | Operational                                   |                                     | 45,000                                   | 12,000                             |                                 |
|   | Turnout sets                                  |                                     | 13,500                                   | 41,000                             |                                 |
|   | SCBA masks                                    |                                     | 10,000                                   | -                                  |                                 |
|   | Particulate hoods                             |                                     | 7,500                                    | -                                  |                                 |
| 7050                                    | Communications                                | 4                                   | 125,000                                  | 99,500                             | 25,500                          |
|   | Operational                                   |                                     | 115,000                                  | 99,500                             |                                 |
|   | iPads (10) for Field Operations/MDCs          |                                     | 10,000                                   | -                                  |                                 |
| 7060                                    | Food  | 7                                   | 2,500                                    | 2,500                              | -                               |
| 7070                                    | Household Supplies                            | 6                                   | 59,000                                   | 30,250                             | 28,750                          |
|   | Operational                                   |                                     | 33,000                                   | 30,250                             |                                 |
|   | Mattresses for dorms (13)                     |                                     | 26,000                                   | -                                  |                                 |
| 7090                                    | Insurance: Liability/Auto/Prop.               | 2,6                                 | 33,000                                   | 31,000                             | 2,000                           |
| 7120                                    | Equipment Maintenance                         | 6                                   | 38,500                                   | 35,000                             | 3,500                           |
| 7200                                    | Structure and Ground Maintenance              | 6                                   | 34,550                                   | 26,550                             | 8,000                           |
|   | Operational                                   |                                     | 31,550                                   | 26,550                             |                                 |
|   | Rental property                               |                                     | 3,000                                    | -                                  |                                 |
| 7205                                    | Fire Defense Zone (Hazard Mitigation)         | 1                                   | 250,000                                  | 236,000                            | 14,000                          |
| 7322                                    | Consulting and Management Fees                | 1,6                                 | 2,000                                    | 3,350                              | (1,350)                         |
| 7324                                    | Audit and Accounting Fees                     | 9                                   | 27,000                                   | 25,000                             | 2,000                           |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2019-20**

| <b>FUND 3650 - GENERAL FUND</b> |  |                                     |  |                                    |                                 |  |
|---------------------------------|--|-------------------------------------|--|------------------------------------|---------------------------------|--|
| <b>Account</b>                  | <b>Line Item Description</b>           | <b>Strategic Plan<br/>Goal Ref.</b> | <b>Preliminary Budget<br/>FY 2019-20</b> | <b>Final Budget<br/>FY 2018-19</b> | <b>Increase/<br/>(Decrease)</b> |  |
| 7348                            | Instruments & Equip. < \$5,000         |                                     | 89,000                                   | 11,000                             | 78,000                          |  |
|                                 | Hose equipment and maintenance         | 4                                   | 6,000                                    | 6,000                              |                                 |  |
|                                 | Rope rescue equipment maintenance      | 4                                   | 5,000                                    | 5,000                              |                                 |  |
|                                 | Equipment for new Type 1 engine        | 4                                   | 65,000                                   | -                                  |                                 |  |
|                                 | SCBA bottles                           | 8                                   | 13,000                                   | -                                  |                                 |  |
| 7363                            | Equipment Maintenance (Vehicles)       |                                     | 121,500                                  | 63,000                             | 58,500                          |  |
|                                 | Operational                            | 4                                   | 80,000                                   | 63,000                             |                                 |  |
|                                 | Mechanic shop equipment                | 6                                   | 31,000                                   | -                                  |                                 |  |
|                                 | Emergency lighting for U91 & U92       | 4                                   | 8,200                                    | -                                  |                                 |  |
|                                 | Keystones for E91 & E92                | 4                                   | 2,300                                    | -                                  |                                 |  |
| 7400                            | Medical & First Aid Supplies           | 4                                   | 67,900                                   | 30,000                             | 37,900                          |  |
|                                 | Operational                            |                                     | 33,000                                   | 30,000                             |                                 |  |
|                                 | AEDs (10)                              |                                     | 30,000                                   | -                                  |                                 |  |
|                                 | Stair chair for Squad 91               |                                     | 3,400                                    | -                                  |                                 |  |
|                                 | Portable suction kit                   |                                     | 1,500                                    | -                                  |                                 |  |
| 7430                            | Memberships                            | 7                                   | 14,000                                   | 12,500                             | 1,500                           |  |
| 7450                            | Office Expense                         | All                                 | 27,500                                   | 27,500                             | -                               |  |
| 7460                            | Professional and Special Services      |                                     | 430,500                                  | 302,500                            | 128,000                         |  |
|                                 | Operational                            | 2,4,5                               | 246,500                                  | 232,500                            |                                 |  |
|                                 | Public Information and Education       | 1                                   | 45,000                                   | 45,000                             |                                 |  |
|                                 | EMS system study                       | 5                                   | 25,000                                   | 25,000                             |                                 |  |
|                                 | Facilities Project Manager             | 6                                   | 50,000                                   | -                                  |                                 |  |
|                                 | Debris Flow Risk Map update            | 1                                   | 64,000                                   | -                                  |                                 |  |
| 7507                            | ADP Payroll Fees                       | 9                                   | 7,500                                    | 7,500                              | -                               |  |
| 7510                            | Contractual Services                   | 4,5                                 | 126,500                                  | 52,000                             | 74,500                          |  |
|                                 | Operational                            |                                     | 64,000                                   | 52,000                             |                                 |  |
|                                 | Table Command MDC software             |                                     | 45,000                                   | -                                  |                                 |  |
|                                 | Avtech Radio System maintenance        |                                     | 14,400                                   | -                                  |                                 |  |
|                                 | Data tracking software                 |                                     | 3,100                                    | -                                  |                                 |  |
| 7530                            | Publications & Legal Notices           | 9                                   | 6,000                                    | 6,000                              | -                               |  |
| 7540                            | Rents & Leases - Equipment (Generator) | 6                                   | 14,000                                   | -                                  | 14,000                          |  |
| 7546                            | Administrative Tax Expense             | 9                                   | 245,000                                  | 240,000                            | 5,000                           |  |
| 7580                            | Rents & Leases - Structure (Gibraltar) | 4                                   | 9,500                                    | 4,500                              | 5,000                           |  |
| 7630                            | Small Tools & Instruments              | 4                                   | 14,000                                   | 13,000                             | 1,000                           |  |
|                                 | Operational                            |                                     | 11,000                                   | 10,000                             |                                 |  |
|                                 | HazMat team equipment                  |                                     | 3,000                                    | 3,000                              |                                 |  |
|                                 | Patrol 91/92 equipment                 |                                     | -  | 7,100                              |                                 |  |
| 7650                            | Special District Expense               | 9                                   | 25,500                                   | 553,500                            | (528,000)                       |  |
|                                 | Operational (permits, fees, other)     |                                     | 10,500                                   | 10,500                             |                                 |  |
|                                 | LAFCO                                  |                                     | 15,000                                   | 13,000                             |                                 |  |
|                                 | Thomas Fire/Debris Flow Cost           | 3                                   | -  | 530,000                            |                                 |  |
| 7671                            | Special Projects                       | 1,2                                 | 38,000                                   | 23,000                             | 15,000                          |  |
|                                 | Public Education materials             |                                     | 7,500                                    | 7,500                              |                                 |  |
|                                 | Hazard abatement brochure              |                                     | 6,000                                    | 6,000                              |                                 |  |
|                                 | Evacuation drill expenses              |                                     | 5,000                                    | 5,000                              |                                 |  |
|                                 | Neighborhood chipping flyer            |                                     | 4,500                                    | 4,500                              |                                 |  |
|                                 | Prevention Education pamphlet          |                                     | 15,000                                   | -                                  |                                 |  |
| 7730                            | Transportation and Travel              | 5,7                                 | 35,000                                   | 35,000                             | -                               |  |
| 7731                            | Gasoline/Oil/Fuel                      | 3,4,6                               | 60,000                                   | 55,000                             | 5,000                           |  |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2019-20**

| <b>FUND 3650 - GENERAL FUND</b>      |  |                                     |  |                                    |                                 |  |
|--------------------------------------|--|-------------------------------------|--|------------------------------------|---------------------------------|--|
| <b>Account</b>                       | <b>Line Item Description</b>                                 | <b>Strategic Plan<br/>Goal Ref.</b> | <b>Preliminary Budget<br/>FY 2019-20</b> | <b>Final Budget<br/>FY 2018-19</b> | <b>Increase/<br/>(Decrease)</b> |  |
| 7732                                 | Training   |                                     | 98,050                                   | 87,750                             | 10,300                          |  |
|                                      | Operational  | 7                                   | 87,750                                   | 87,750                             |                                 |  |
|                                      | Blue Card Training Program with iPads                        | 5,7                                 | 10,300                                   | -                                  |                                 |  |
| 7760                                 | Utilities  | 6                                   | 45,500                                   | 43,000                             | 2,500                           |  |
|                                      | Operational  |                                     | 43,000                                   | 43,000                             | -                               |  |
|                                      | Rental housing utilities                                     |                                     | 2,500                                    | -                                  | -                               |  |
|                                      | <b>Total Services &amp; Supplies</b>                         |                                     | <b>2,122,500</b>                         | <b>2,108,900</b>                   | <b>13,600</b>                   |  |
| <b>Capital Assets</b>                |  |                                     |  |                                    |                                 |  |
| 8300                                 | Equipment  |                                     | 767,500                                  | 315,000                            | 452,500                         |  |
|                                      | Facility repairs: roof, generator,<br>vehicle exhaust system | 6,8                                 | 590,000                                  | 250,000                            |                                 |  |
|                                      | 911 Emergency phone system                                   | 4                                   | 135,000                                  | -                                  |                                 |  |
|                                      | IT server/equipment  | 2,6                                 | 25,000                                   | -                                  |                                 |  |
|                                      | SCBA testing machine   | 8                                   | 17,500                                   | -                                  |                                 |  |
|                                      | CAD Microwave Point to Point System                          | 4                                   | -  | 65,000                             | -                               |  |
|                                      | <b>Total Capital Assets</b>                                  |                                     | <b>767,500</b>                           | <b>315,000</b>                     | <b>452,500</b>                  |  |
|                                      | <b>TOTAL EXPENDITURES</b>                                    |                                     | <b>20,441,400</b>                        | <b>17,042,630</b>                  | <b>3,398,770</b>                |  |
| <b>OTHER FINANCING USES</b>          |  |                                     |  |                                    |                                 |  |
| <b>Other Financing Uses</b>          |  |                                     |  |                                    |                                 |  |
| 7901                                 | Tfr To Capital Reserves Fund (3652)                          | 4,6                                 | 440,000                                  | 422,000                            | 18,000                          |  |
|                                      | <b>Total Other Financing Uses</b>                            |                                     | <b>440,000</b>                           | <b>422,000</b>                     | <b>18,000</b>                   |  |
|                                      | <b>TOTAL EXPENDITURES AND TRANSFERS</b>                      |                                     | <b>20,881,400</b>                        | <b>17,464,630</b>                  |                                 |  |
|                                      | <b>Net Financial Impact</b>                                  |                                     | <b>361,100</b>                           | <b>(813,914)</b>                   |                                 |  |
| <b>Fund 3650 Fund Balance Detail</b> |  |                                     |  |                                    |                                 |  |
|                                      | *Reserves: Catastrophic (a/o 7/1/18)                         |                                     | 2,400,000                                |                                    |                                 |  |
|                                      | *Reserves: Economic Uncertainties (a/o 7/1/18)               |                                     | 3,670,000                                |                                    |                                 |  |
|                                      | Fund Balance - Restricted (by County)                        |                                     | 178,100                                  |                                    |                                 |  |
|                                      | Fund Balance - Unrestricted Residual Estimate (a/o 7/1/19)   |                                     | 2,163,000                                |                                    |                                 |  |
|                                      | Net Financial Impact (Unrestricted Residual)                 |                                     | 361,100                                  |                                    |                                 |  |
|                                      | Projected Ending Fund Balance at 6/30/2020                   |                                     | 8,772,200                                |                                    |                                 |  |

\*Reserves Policy adopted as part of Capitol PFG Financial Analysis recommendations.



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2019-20**

| <b>FUND 3652 - CAPITAL RESERVES FUND</b> |  |                                      |                                    |
|--|--|--------------------------------------|------------------------------------|
| <b>Account</b>                           | <b>Line Item Description</b>                   | <b>Prelim. Budget<br/>FY 2019-20</b> | <b>Final Budget<br/>FY 2018-19</b> |
| <b>REVENUES</b>                          |  |                                      |                                    |
| <b>Use of Money and Property</b>         |  |                                      |                                    |
| 3380                                     | Interest Income                                | 25,000                               | 10,000                             |
|  | <b>Total Use of Money and Property</b>         | <b>25,000</b>                        | <b>10,000</b>                      |
| <b>Financing Sources</b>                 |  |                                      |                                    |
| 5910                                     | Transfer from General Fund (3650)              | 440,000                              | 405,000                            |
|  | <b>Total Financing Sources</b>                 | <b>440,000</b>                       | <b>405,000</b>                     |
|  | <b>TOTAL FUND REVENUES</b>                     | <b>465,000</b>                       | <b>415,000</b>                     |
| <b>EXPENDITURES</b>                      |  |                                      |                                    |
| <b>Capital Assets</b>                    |  |                                      |                                    |
| 8300                                     | Apparatus (Engine 91 - Type 1) - Paid in FY 19 | 795,000                              | 795,000                            |
|  | Apparatus (Engine 91 - Type 1) - Add'l funding | 35,000                               | -                                  |
|  | Vehicle (Fire Chief)                           | 65,000                               | -                                  |
|  | Vehicle (Wildland Fire Specialist 921)         | 37,000                               | -                                  |
|  | Vehicle (Battalion Chief 916)                  | 85,000                               | -                                  |
|  | Vehicle (Repair 91)                            | 84,000                               | -                                  |
|  | Apparatus (Engine 391 - Type 3)                | -                                    | 432,000                            |
|  | <b>Total Capital Assets</b>                    | <b>1,101,000</b>                     | <b>1,227,000</b>                   |
|  | <b>TOTAL EXPENDITURES</b>                      | <b>1,101,000</b>                     | <b>1,227,000</b>                   |
|  | <b>Net Financial Impact</b>                    | <b>(636,000)</b>                     | <b>(812,000)</b>                   |





**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DRAFT  
FISCAL YEAR 2019-20**

| <b>FUND 3653 - LAND AND BUILDING FUND</b> |   |                                      |                                    |
|---|---|--------------------------------------|------------------------------------|
| <b>Account</b>                            | <b>Line Item Description</b>              | <b>Prelim. Budget<br/>FY 2019-20</b> | <b>Final Budget<br/>FY 2018-19</b> |
| <b>REVENUES</b>                           |   |                                      |                                    |
| <b>Use of Money and Property</b>          |   |                                      |                                    |
| 3380                                      | Interest Income                           | 40,000                               | 15,000                             |
|   | <b>Total Use of Money and Property</b>    | <b>40,000</b>                        | <b>15,000</b>                      |
|   | <b>TOTAL FUND REVENUES</b>                | <b>40,000</b>                        | <b>15,000</b>                      |
| <b>EXPENDITURES</b>                       |   |                                      |                                    |
| <b>Capital Assets</b>                     |   |                                      |                                    |
| 8100                                      | Land                                      | 200,000                              | 200,000                            |
| 8200                                      | Structures and Improvements (rental prop) | 1,000,000                            | -                                  |
|   | <b>Total Capital Assets</b>               | <b>1,200,000</b>                     | <b>200,000</b>                     |
|   | <b>TOTAL EXPENDITURES</b>                 | <b>1,200,000</b>                     | <b>200,000</b>                     |
|   | <b>Net Financial Impact</b>               | <b>(1,160,000)</b>                   | <b>(185,000)</b>                   |

