

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, June 15, 2020 at 2:00 p.m.

The Finance Committee meeting will be held via teleconference connection as permitted under the Governor's Executive Order N-29-20, dated March 17, 2020 due to concerns of COVID-19 ("Executive Order").

Members of the public will be able to observe the Finance Committee meeting and provide public comments via Zoom: <https://zoom.us/j/98949535333>, or by calling 1-669-900-6833, meeting ID: 989-4953-5333. Any member of the public who would like to provide public input on an item listed on the agenda may utilize the "Raise Hand" feature through the Zoom App or enter "*9" if participating by telephone only. The host will be notified and you will be recognized to speak on the agenda item in the order such requests are received by the District.

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 April and May 2020 financial statements.
3. Review and make recommendation for approval of Resolution 2020-06, Amending Final Budget for FY 2019-20.
4. Review and make recommendation for approval of Resolution 2020-07, Adoption of the Preliminary Budget for FY 2020-21.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment.

The next meeting is scheduled for Monday, August 17, 2020 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is June 11, 2020.



Kevin Taylor, Fire Chief

Note: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at (805) 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements. Board packets are available for public inspection during normal business hours at Montecito Fire Protection District Headquarters. Further, as required under the Executive Order the District will swiftly resolve any requests for a reasonable modification or accommodation from individuals with disabilities, consistent with the Americans with Disabilities Act and resolve any doubt whatsoever in favor of accessibility.

Agenda

Item #2

Variance Report
Finance Committee - June 15, 2020

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis.
2 Balance Sheet	0130	These are funds held with the rental property company.
3 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled. Additional funds will be released in June.
4 Balance Sheet	1210	The accounts payable account reflects expenses entered by month-end, but disbursement payments weren't completed until the next month.
5 Balance Sheet	2110	Fund Balance - Nonspendable is for property tax impounds posted by the Auditor-Controller's Office.
6 Balance Sheet	2130	Fund Balance - Restricted is equal to the fair market value adjustment posted in line 0115, posted by the County on a quarterly basis.
7 Balance Sheet	2130	Fund Balance - Committed maintains the District's reserve balances as of 7/1/19: Catastrophic \$2,768,000 and Economic Uncertainties \$4,110,000.
8 Balance Sheet	2200	Fund Balance - Residual maintains the unrestricted and undesignated funds that have carried over from previous years.
9 Financial Status	Property Taxes	The District expects to collect all budgeted property tax revenues by fiscal year end.
10 Financial Status	3750 and 4476	Revenue received for assisting in state and federal fire assignments. Total YTD revenue is \$680,000. An adjustment to decrease budgeted revenue is proposed in the Budget Amendment.
11 Financial Status	4160 and 4610	Direct Administrative funds to be received from FEMA/CalOES for Public Assistance after the rental property rebuild is complete. An adjustment decrease budgeted revenue is proposed in the Budget Amendment.
12 Financial Status	5768, 5769, 5894	An adjustment to budgeted revenue is proposed in the Budget Amendment for these three line items.
13 Financial Status	6100	Salaries will fall under budget this FY due to four vacant positions because of mid-year retirements and a promotion.
14 Financial Status	6301	Overtime - Reimbursable is far below budget due to less fire assignment activity for personnel last fire season. An adjustment to this line item is proposed in the Budget Amendment.
15 Financial Status	6310	Overtime - Staffing will be over budget this year due to the position vacancies listed above. Additionally, all COVID OT staffing is coded to this line item, and OT as of 5/31/20 totals \$70,000.
16 Financial Status	6450	Supplemental retirement contributions will be delayed to next fiscal year. The adjustment is included in the proposed Budget Amendment.

Variance Report
Finance Committee - June 15, 2020

	Report	Line Item	Variance Explanation
17	Financial Status	7200	This building maintenance account is over budget to due to the mold remediation project in Station 1 which totaled \$30,000.
18	Financial Status	7205, 7348, 7400, 7630, 7671	Expenses are pending for these line items in June, bringing them closer to the budgeted amount.
19	Financial Trend	7460	Professional expenses are higher YTD than in prior years due to the following planned projects/expenses: -Atkins Engineering (Debris flow risk map) - \$64,000 -Underwood Mgmt (Roof/generator replacements) - \$48,000 -Collings & Associates (Prevention review services) - \$12,000 -Office Team (temporary employee support) - \$10,000
20	Financial Trend	7510	Contractual services expenses were higher in the current FY due to several tech system upgrades: Tablet Command (\$35k), TriTech MDC (\$10k), IT cloud services (\$10k).
21	Financial Trend	8200	Expenses this fiscal year are for the roof replacement project at Station 1.
22	Expenditure Trend	6100, 6300, 6301, 6310	A manual journal entry is necessary to separate all overtime costs from the Salaries line item (6100). Journal entries for OT through 5/31 were posted in May causing the large fluctuations in those line items.

Balance Sheet

As of: 5/31/2020
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 7/1/2019	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2020	
Assets & Other Debits					
Assets					
0110 -- Cash in Treasury	13,920,068.19	37,240,122.72	37,630,465.11	13,529,725.80	
0115 -- Treasury FMV Adjustment	49,393.22	65,856.23	35,941.19	79,308.26	1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00	
0130 -- Cash with Fiscal Agents	23,913.80	2,554.13	15,370.06	11,097.87	2
0211 -- Prop Tax Impounds Receivable	206,229.00	0.00	0.00	206,229.00	3
0230 -- Accounts Receivable	300,349.00	0.00	300,349.00	0.00	
0240 -- Interest Receivable	84,868.88	106,823.71	191,692.59	0.00	
Total Assets	14,585,322.09	37,415,356.79	38,173,817.95	13,826,860.93	
Total Assets & Other Debits	14,585,322.09	37,415,356.79	38,173,817.95	13,826,860.93	
Liabilities, Equity & Other Credits					
Liabilities					
1010 -- Warrants Payable	0.00	4,832,521.07	4,832,521.07	0.00	
1015 -- EFT Payable	36,240.93	7,777,445.56	7,741,705.80	501.17	
1020 -- Salaries & Benefits Payable	25,313.00	25,313.00	0.00	0.00	
1210 -- Accounts Payable	119,341.71	12,577,346.28	12,471,656.24	13,651.67	4
1240 -- Accrued Expenses	3,875,975.00	3,875,975.00	0.00	0.00	
1400 -- Deposits	1,000.00	0.00	0.00	1,000.00	
1730 -- Unidentified Deposits	0.00	2,164,871.48	2,164,871.48	0.00	
Total Liabilities	4,057,870.64	31,253,472.39	27,210,754.59	15,152.84	
Equity					
2110 -- Fund Balance-Nonspendable	123,260.00	0.00	0.00	123,260.00	5
2120 -- Fund Balance-Restricted	49,393.22	35,941.19	65,856.23	79,308.26	6
2130 -- Fund Balance-Committed	6,070,500.00	0.00	808,000.00	6,878,500.00	7
2200 -- Fund Balance-Residual	4,284,298.23	61,521,585.05	63,967,926.65	6,730,639.83	8
Total Equity	10,527,451.45	61,557,526.24	64,841,782.88	13,811,708.09	

Balance Sheet

As of: 5/31/2020
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 7/1/2019	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2020
Total Liabilities, Equity & Other Credits	14,585,322.09	92,810,998.63	92,052,537.47	13,826,860.93

Balance SheetAs of: 5/31/2020
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 7/1/2019	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2020
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,320,539.06	48,149.99	116,858.29	2,251,830.76
0115 -- Treasury FMV Adjustment	8,234.08	15,345.06	3,404.13	20,175.01
0240 -- Interest Receivable	9,586.44	30,763.55	40,349.99	0.00
0550 -- Deposits with Others	1,232,277.26	0.00	1,232,277.26	0.00
Total Assets	3,570,636.84	94,258.60	1,392,889.67	2,272,005.77
Total Assets & Other Debits	3,570,636.84	94,258.60	1,392,889.67	2,272,005.77
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	54,641.06	54,641.06	0.00
1015 -- EFT Payable	0.00	62,217.23	62,217.23	0.00
1210 -- Accounts Payable	0.00	116,858.29	116,858.29	0.00
1730 -- Unidentified Deposits	0.00	7,800.00	7,800.00	0.00
Total Liabilities	0.00	241,516.58	241,516.58	0.00
Equity				
2110 -- Fund Balance-Nonspendable	1,232,277.26	1,232,277.26	0.00	0.00
2120 -- Fund Balance-Restricted	8,234.08	3,404.13	15,345.06	20,175.01
2140 -- Fund Balance-Assigned	2,320,539.06	0.00	0.00	2,320,539.06
2200 -- Fund Balance-Residual	9,586.44	2,981,635.74	2,903,341.00	-68,708.30
Total Equity	3,570,636.84	4,217,317.13	2,918,686.06	2,272,005.77
Total Liabilities, Equity & Other Credits	3,570,636.84	4,458,833.71	3,160,202.64	2,272,005.77

Balance Sheet

As of: 5/31/2020
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 7/1/2019	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2020
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	6,328,822.22	115,287.26	59,202.39	6,384,907.09
0115 -- Treasury FMV Adjustment	22,456.85	43,811.82	9,347.74	56,920.93
0240 -- Interest Receivable	31,394.87	83,892.39	115,287.26	0.00
Total Assets	6,382,673.94	242,991.47	183,837.39	6,441,828.02
Total Assets & Other Debits	6,382,673.94	242,991.47	183,837.39	6,441,828.02
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	49,043.99	49,043.99	0.00
1015 -- EFT Payable	0.00	10,150.69	10,150.69	0.00
1210 -- Accounts Payable	0.00	59,194.68	59,194.68	0.00
Total Liabilities	0.00	118,389.36	118,389.36	0.00
Equity				
2120 -- Fund Balance-Restricted	22,456.85	9,347.74	43,811.82	56,920.93
2140 -- Fund Balance-Assigned	6,328,822.22	0.00	0.00	6,328,822.22
2200 -- Fund Balance-Residual	31,394.87	1,365,522.95	1,390,212.95	56,084.87
Total Equity	6,382,673.94	1,374,870.69	1,434,024.77	6,441,828.02
Total Liabilities, Equity & Other Credits	6,382,673.94	1,493,260.05	1,552,414.13	6,441,828.02

Financial Status

As of: 5/31/2020 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	5/31/2020 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget	
Revenues					
Taxes					
3010 -- Property Tax-Current Secured	16,813,000.00	16,258,198.71	-554,801.29	96.70 %	
3011 -- Property Tax-Unitary	144,500.00	158,854.33	14,354.33	109.93 %	
3015 -- PT PY Corr/Escapes Secured	0.00	-2,596.04	-2,596.04	--	
3020 -- Property Tax-Current Unsecd	601,500.00	625,735.53	24,235.53	104.03 %	
3023 -- PT PY Corr/Escapes Unsecured	0.00	12,262.39	12,262.39	--	
3040 -- Property Tax-Prior Secured	0.00	919.85	919.85	--	
3050 -- Property Tax-Prior Unsecured	21,500.00	86,597.25	65,097.25	402.78 %	
3054 -- Supplemental Pty Tax-Current	315,500.00	246,114.47	-69,385.53	78.01 %	
3056 -- Supplemental Pty Tax-Prior	0.00	2,360.86	2,360.86	--	
Taxes	17,896,000.00	17,388,447.35	-507,552.65	97.16 %	9
Fines, Forfeitures, and Penalties					
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	1,933.24	1,933.24	--	
Fines, Forfeitures, and Penalties	0.00	1,933.24	1,933.24	--	
Use of Money and Property					
3380 -- Interest Income	180,000.00	117,793.40	-62,206.60	65.44 %	
3381 -- Unrealized Gain/Loss Invstmnts	29,916.00	29,915.04	-0.96	100.00 %	
3409 -- Other Rental of Bldgs and Land	20,000.00	12,900.00	-7,100.00	64.50 %	
Use of Money and Property	229,916.00	160,608.44	-69,307.56	69.86 %	
Intergovernmental Revenue-State					
3750 -- State-Emergency Assistance	1,000,000.00	380,639.81	-619,360.19	38.06 %	10
4160 -- State Aid for Disaster	660,000.00	0.00	-660,000.00	0.00 %	11
4220 -- Homeowners Property Tax Relief	79,500.00	77,742.66	-1,757.34	97.79 %	
Intergovernmental Revenue-State	1,739,500.00	458,382.47	-1,281,117.53	26.35 %	

Financial Status

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	5/31/2020 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget	
Intergovernmental Revenue-Federal					
4476 -- Federal Emergency Assistance	500,000.00	75,320.67	-424,679.33	15.06 %	10
4610 -- Federal Aid for Disaster	233,500.00	0.00	-233,500.00	0.00 %	11
Intergovernmental Revenue-Federal	733,500.00	75,320.67	-658,179.33	10.27 %	
Charges for Services					
5105 -- Reimb for District Services	202,500.00	150,604.99	-51,895.01	74.37 %	
Charges for Services	202,500.00	150,604.99	-51,895.01	74.37 %	
Miscellaneous Revenue					
5768 -- Safety Member Reimbursement	0.00	64,416.13	64,416.13	--	12
5769 -- State Reimbursements	135,000.00	0.00	-135,000.00	0.00 %	12
5894 -- Other-Payment for Damages	0.00	1,176,284.41	1,176,284.41	--	12
5895 -- Other-Donations	0.00	1,250.00	1,250.00	--	
5909 -- Other Miscellaneous Revenue	7,500.00	7,093.90	-406.10	94.59 %	
Miscellaneous Revenue	142,500.00	1,249,044.44	1,106,544.44	876.52 %	
Revenues	20,943,916.00	19,484,341.60	-1,459,574.40	93.03 %	
Expenditures					
Salaries and Employee Benefits					
6100 -- Regular Salaries	8,961,100.00	7,272,255.99	1,688,844.01	81.15 %	13
6300 -- Overtime	175,000.00	139,722.49	35,277.51	79.84 %	
6301 -- Overtime - Reimbursable	1,000,000.00	365,739.84	634,260.16	36.57 %	14
6310 -- Overtime - Constant Staffing	850,000.00	922,768.66	-72,768.66	108.56 %	15
6400 -- Retirement Contribution	2,838,500.00	2,655,858.57	182,641.43	93.57 %	
6450 -- Supp Retirement Contribution	1,000,000.00	0.00	1,000,000.00	0.00 %	16
6550 -- FICA/Medicare	165,700.00	123,438.87	42,261.13	74.50 %	
6600 -- Health Insurance Contrib	2,199,100.00	1,824,933.83	374,166.17	82.99 %	
6700 -- Unemployment Ins Contribution	7,000.00	5,673.40	1,326.60	81.05 %	

Financial Status

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Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	5/31/2020 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget	
6900 -- Workers Compensation	465,000.00	457,133.80	7,866.20	98.31 %	
Salaries and Employee Benefits	17,661,400.00	13,767,525.45	3,893,874.55	77.95 %	
Services and Supplies					
7030 -- Clothing and Personal	76,000.00	75,100.96	899.04	98.82 %	
7050 -- Communications	125,000.00	109,904.51	15,095.49	87.92 %	
7060 -- Food	2,500.00	150.90	2,349.10	6.04 %	
7070 -- Household Supplies	59,000.00	46,288.97	12,711.03	78.46 %	
7090 -- Insurance	33,000.00	32,345.00	655.00	98.02 %	
7120 -- Equipment Maintenance	38,500.00	40,654.37	-2,154.37	105.60 %	
7200 -- Structure & Ground Maintenance	34,550.00	58,051.58	-23,501.58	168.02 %	17
7205 -- Fire Defense Zone	250,000.00	137,699.10	112,300.90	55.08 %	18
7322 -- Consulting & Mgmt Fees	2,000.00	1,100.00	900.00	55.00 %	
7324 -- Audit and Accounting Fees	27,000.00	28,625.00	-1,625.00	106.02 %	
7348 -- Instruments & Equip. < \$5000	89,000.00	55,529.06	33,470.94	62.39 %	18
7363 -- Equipment Maintenance	121,500.00	118,578.93	2,921.07	97.60 %	
7400 -- Medical, Dental and Lab	67,900.00	34,187.77	33,712.23	50.35 %	18
7430 -- Memberships	14,000.00	14,317.09	-317.09	102.26 %	
7450 -- Office Expense	27,500.00	28,075.76	-575.76	102.09 %	
7460 -- Professional & Special Service	430,500.00	412,051.73	18,448.27	95.71 %	
7507 -- ADP Payroll Fees	7,500.00	9,294.18	-1,794.18	123.92 %	
7510 -- Contractual Services	126,500.00	123,770.51	2,729.49	97.84 %	
7530 -- Publications & Legal Notices	6,000.00	1,687.96	4,312.04	28.13 %	
7540 -- Rents/Leases-Equipment	14,000.00	20,935.53	-6,935.53	149.54 %	
7546 -- Administrative Expense	245,000.00	244,914.00	86.00	99.96 %	
7580 -- Rents/Leases-Structure	9,500.00	9,466.50	33.50	99.65 %	
7630 -- Small Tools & Instruments	14,000.00	9,616.39	4,383.61	68.69 %	
7650 -- Special Departmental Expense	175,500.00	-7,523.75	183,023.75	-4.29 %	

Financial Status

As of: 5/31/2020 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	5/31/2020 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget	
7671 -- Special Projects	38,000.00	9,181.51	28,818.49	24.16 %	18
7730 -- Transportation and Travel	35,000.00	38,638.37	-3,638.37	110.40 %	
7731 -- Gasoline-Oil-Fuel	60,000.00	49,353.86	10,646.14	82.26 %	
7732 -- Training	98,050.00	69,342.07	28,707.93	70.72 %	
7760 -- Utilities	45,500.00	38,434.07	7,065.93	84.47 %	
Services and Supplies	2,272,500.00	1,809,771.93	462,728.07	79.64 %	
Capital Assets					
8200 -- Structures&Struct Improvements	590,000.00	398,027.19	191,972.81	67.46 %	
8300 -- Equipment	177,500.00	224,760.39	-47,260.39	126.63 %	
Capital Assets	767,500.00	622,787.58	144,712.42	81.14 %	
Expenditures	20,701,400.00	16,200,084.96	4,501,315.04	78.26 %	
Other Financing Sources & Uses					
Other Financing Uses					
7901 -- Oper Trf (Out)	440,000.00	0.00	440,000.00	0.00 %	
Other Financing Uses	440,000.00	0.00	440,000.00	0.00 %	
Other Financing Sources & Uses	-440,000.00	0.00	440,000.00	0.00 %	
Changes to Fund Balances					
Decrease to Restricted					
9797 -- Unrealized Gains	35,942.00	35,941.19	-0.81	100.00 %	
Decrease to Restricted	35,942.00	35,941.19	-0.81	100.00 %	
Increase to Restricted					
9797 -- Unrealized Gains	65,858.00	65,856.23	1.77	100.00 %	
Increase to Restricted	65,858.00	65,856.23	1.77	100.00 %	
Changes to Fund Balances	-29,916.00	-29,915.04	0.96	100.00 %	

Financial Status

As of: 5/31/2020 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	5/31/2020 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
Montecito Fire Protection Dist	-227,400.00	3,254,341.60	3,481,741.60	-1,431.11 %
Revenues				
Use of Money and Property				
3380 -- Interest Income	32,500.00	30,763.55	-1,736.45	94.66 %
3381 -- Unrealized Gain/Loss Invstmnts	11,941.00	11,940.93	-0.07	100.00 %
Use of Money and Property	44,441.00	42,704.48	-1,736.52	96.09 %
Revenues	44,441.00	42,704.48	-1,736.52	96.09 %
Expenditures				
Capital Assets				
8300 -- Equipment	1,595,000.00	1,349,135.55	245,864.45	84.59 %
Capital Assets	1,595,000.00	1,349,135.55	245,864.45	84.59 %
Expenditures	1,595,000.00	1,349,135.55	245,864.45	84.59 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	440,000.00	0.00	-440,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	7,800.00	7,800.00	--
Other Financing Sources	440,000.00	7,800.00	-432,200.00	1.77 %
Other Financing Sources & Uses	440,000.00	7,800.00	-432,200.00	1.77 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	3,405.00	3,404.13	-0.87	99.97 %
Decrease to Restricted	3,405.00	3,404.13	-0.87	99.97 %
Increase to Restricted				
9797 -- Unrealized Gains	15,346.00	15,345.06	0.94	99.99 %

Financial Status

As of: 5/31/2020 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	5/31/2020 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
Increase to Restricted	15,346.00	15,345.06	0.94	99.99 %
Changes to Fund Balances	-11,941.00	-11,940.93	0.07	100.00 %
Montecito Fire Cap Outlay Res	-1,122,500.00	-1,310,572.00	-188,072.00	116.75 %

Financial Status

As of: 5/31/2020 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2020 Fiscal Year Adjusted Budget	5/31/2020 Year-To-Date Actual	6/30/2020 Fiscal Year Variance	6/30/2020 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	80,000.00	83,892.39	3,892.39	104.87 %
3381 -- Unrealized Gain/Loss Invstmnts	34,463.00	34,464.08	1.08	100.00 %
Use of Money and Property	114,463.00	118,356.47	3,893.47	103.40 %
Revenues	114,463.00	118,356.47	3,893.47	103.40 %
Expenditures				
Capital Assets				
8100 -- Land	200,000.00	3,785.50	196,214.50	1.89 %
8200 -- Structures&Struct Improvements	1,000,000.00	55,416.89	944,583.11	5.54 %
Capital Assets	1,200,000.00	59,202.39	1,140,797.61	4.93 %
Expenditures	1,200,000.00	59,202.39	1,140,797.61	4.93 %
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	9,349.00	9,347.74	-1.26	99.99 %
Decrease to Restricted	9,349.00	9,347.74	-1.26	99.99 %
Increase to Restricted				
9797 -- Unrealized Gains	43,812.00	43,811.82	0.18	100.00 %
Increase to Restricted	43,812.00	43,811.82	0.18	100.00 %
Changes to Fund Balances	-34,463.00	-34,464.08	-1.08	100.00 %
Montecito Fire Land & Building	-1,120,000.00	24,690.00	1,144,690.00	-2.20 %
Net Financial Impact	-2,469,900.00	1,968,459.60	4,438,359.60	-79.70 %

Revenue Transactions

From 4/1/2020 to 5/31/2020

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

All line items that start with
30-- account for property tax
revenue

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03473	4/17/2020	894	EST2019SEC1%Collection 1-1-20 to 4-17-20 (3010)	6,744,654.63
JE - 0200731	4/17/2020	894	Sec 1/4% Admin Fee 19/20 per Gov't Code29142(3010)	-42,184.90
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Sec Annual 1% Tax (3010)	6,792,127.75
AUT - PT03497	5/9/2020	894	RVS Est Sec 1% Apport 1-1-20 to 4-17-2020 (3010)	-6,744,654.63
Total Property Tax-Current Secured				6,749,942.85
Line Item Account 3011 -- Property Tax-Unitary				
JE - 0200766	4/17/2020	894	Unitary1/4%AdminFee 19/20 perGov't Code29142(3011)	-413.41
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Sec Unitary 1% Tax (3011)	71,861.53
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Sec Unitary RR 1% Tax (3011)	1,860.53
Total Property Tax-Unitary				73,308.65
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Sec Escape 1% Tax (3015)	7,489.34
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Sec Escape 1% Tax (3015)	21,650.39
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Sec Annual 1% Tax (3015)	-14,713.79
Total PT PY Corr/Escapes Secured				14,425.94
Line Item Account 3020 -- Property Tax-Current Unsecd				
JE - 0200769	4/17/2020	894	Unsec1/4% Admin Fee 19/20 per Gov'tCode29142(3020)	-1,629.72
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Unsec Annual 1% Tax (3020)	-17,940.82
Total Property Tax-Current Unsecd				-19,570.54
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Unsec Escape 1% Tax (3023)	903.82
Total PT PY Corr/Escapes Unsecured				903.82
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 PY Sec 1% Tax (3040)	98.57
Total Property Tax-Prior Secured				98.57

Revenue Transactions

From 4/1/2020 to 5/31/2020

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 PY Unsec 1% Tax (3050)	2,228.73
Total Property Tax-Prior Unsecured				2,228.73
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Neg Sup 1% Tax (3054)	-1,935.71
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 CY Suppl 1% Tax (3054)	118,984.13
Total Supplemental Pty Tax-Current				117,048.42
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 PY Sup Sec 1% Tax (3056)	-85.85
AUT - PT03492	5/9/2020	894	04/01/20-04/30/20 PY Sup Unsec 1% Tax (3056)	27.54
Total Supplemental Pty Tax-Prior				-58.31
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03498	5/9/2020	894	Unsec 506 IntPEN 7-1-2019 to 4-30-2020 (3057)	1,906.37
Total PT-506 Int, 480 CIOS/CIC Pen				1,906.37
Line Item Account 3380 -- Interest Income				
AUT - PT03469	4/1/2020	894	G2 INT on PY Refunds 1% 7-1-19 to 9-30-19 (3380)	-872.47
AUT - PT03470	4/1/2020	894	H.1 SOB 1% INT Q4 2018/2019 (3380)	1,309.84
AUT - PT03471	4/1/2020	894	G.2 INT on PY Refunds 1% 9-1-19 to 12-31-19 (3380)	-328.12
AUT - PT03472	4/1/2020	894	H.1 SOB 1% INT Q1 2019/2020 (3380)	489.08
DJE - 0129307	4/22/2020	894	Interest earned on IRS amendment refund 2019-06	156.26
DJE - 0129307	4/22/2020	894	Interest earned on IRS amendment refund 2018-09	212.64
DJE - 0129307	4/22/2020	894	Interest earned on IRS amendment refund 2018-12	387.39
AUT - PT03485	5/1/2020	894	Fund 0211 SEC 1% Collections Interest 19/20 (3380)	16,332.11
AUT - PT03486	5/1/2020	894	Fund0211 Unitary/Pipel 1% Collect INT 19/20 (3380)	154.01
AUT - PT03487	5/1/2020	894	Fund0211 UnitaryRR 1% Collections INT 19/20 (3380)	3.73
AUT - PT03488	5/1/2020	894	Fund0241 Unsecured 1% Collections INT 19/20 (3380)	3,099.26
Total Interest Income				20,943.73

Revenue Transactions

From 4/1/2020 to 5/31/2020

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0203311	5/1/2020	894	Rental income, Jan-April	5,160.00
Total Other Rental of Bldgs and Land				5,160.00
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0129307	4/22/2020	894	OES Pre-position, 9/6-9/9/19	30,531.15
DJE - 0129307	4/22/2020	894	Lopez Fire, 9/23-9/24/19	8,386.97
DJE - 0129307	4/22/2020	894	Redbank Fire, 9/6-9/13/19	71,388.35
DJE - 0129307	4/22/2020	894	Briceburg Fire, 10/9-10/12/19	20,783.95
DJE - 0129307	4/22/2020	894	McMurray Fire, 9/9-9/10/19	12,591.35
DJE - 0129307	4/22/2020	894	Real Fire, 10/17-10/20/19	29,511.23
DJE - 0129307	4/22/2020	894	Kincade Fire, 10/20-11/6/19	138,026.09
DJE - 0129307	4/22/2020	894	OES Pre-position, 10/20-10/21/19	11,572.88
Total State-Emergency Assistance				322,791.97
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT03481	4/30/2020	894	Homeowner Exemption 1% and Bond Apportionment	27,209.93
AUT - PT03495	5/29/2020	894	2019/20 HOE 1pct and Bond Appmt - 15% (4220)	11,661.40
Total Homeowners Property Tax Relief				38,871.33
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0129141	4/23/2020	894	ONC Staging, 10/26-11/01/19	2,077.97
Total Federal Emergency Assistance				2,077.97
Line Item Account 5105 -- Reimb for District Services				
JE - 0201261	4/17/2020	894	INVOICE# 2020-02 DISPATCH SERVICES	23,685.00
JE - 0203351	5/31/2020	894	AMR Holdco Inc, First Response pmt 3/20 Reclass JE	26,719.77
Total Reimb for District Services				50,404.77
Line Item Account 5768 -- Safety Member Reimbursement				
DJE - 0129307	4/22/2020	894	WC disability payment, 2/1-2/9/20	1,670.70
Total Safety Member Reimbursement				1,670.70

Revenue Transactions

From 4/1/2020 to 5/31/2020

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 5895 -- Other-Donations				
DJE - 0129307	4/22/2020	894	Community member donation	250.00
DJE - 0129307	4/22/2020	894	Community member donation	1,000.00
Total Other-Donations				1,250.00
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0129307	4/22/2020	894	Cal Card rebate, March 2020	429.64
DJE - 0129307	4/22/2020	894	AMR Holdco Inc, First Response pmt - 03/2020	26,719.77
JE - 0203351	5/31/2020	894	Reverse AMR Holdco Inc pmt 3/20 (to 5105)	-26,719.77
Total Other Miscellaneous Revenue				429.64
Total Montecito Fire Protection Dist				7,383,834.61

Cost Transactions

From 4/1/2020 to 5/31/2020

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					
04/01/2020	CLM - 0581151	MASSMUTUAL	Employer/employee 457 plan contributions, 4/1/20	0.00	26,238.82
04/01/2020	EFC - 0026360	WAGWORKS INC	Montecito Fire FSA plan pmts, 3/20-3/28/20	0.00	450.19
04/01/2020	EFC - 0026378	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, M/D/YY	0.00	218,224.57
04/01/2020	EFC - 0026378	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, M/D/YY	0.00	60,343.23
04/01/2020	MIC - 0134928	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 4/1/20	0.00	38,817.16
04/03/2020	CLM - 0580703	AFLAC	Employee paid insurance, March 2020	0.00	914.22
04/16/2020	CLM - 0583551	MASSMUTUAL	Employer/employee 457 plan contributions, 4/16/20	0.00	26,238.83
04/16/2020	CLM - 0583606	MONTECITO FIREMENS ASSOC	Employee association dues, 4/16/20	0.00	5,850.00
04/16/2020	CLM - 0583606	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 4/16/20	0.00	1,239.00
04/16/2020	CLM - 0583669	KEVIN COOPER	Payroll check reissued to K. Cooper (voided 6 mo)	0.00	2,015.39
04/16/2020	EFC - 0026488	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 4/16/20	0.00	221,898.40
04/16/2020	EFC - 0026488	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 4/16/20	0.00	69,994.58
04/16/2020	MIC - 0135816	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 4/15/20	0.00	39,883.76
04/16/2020	WC - 0012124		CANCEL WARRANT	0.00	-2,015.39
04/20/2020	CLM - 0582802	MIKE ELLIOTT	M.Elliott Refund: Federal WH 2018, Q3 and Q4	0.00	6,855.00
04/20/2020	CLM - 0582802	MIKE ELLIOTT	M.Elliott Refund: Medicare WH 2018, Q3 and Q4	0.00	965.70
04/20/2020	CLM - 0582802	MIKE ELLIOTT	M.Elliott Refund: Statel WH 2018, Q3 and Q4	0.00	3,009.20
04/22/2020	DJE - 0129307		EDD refund for EE SIT amend 2018-09	0.00	-994.00
04/22/2020	DJE - 0129307		EDD refund for EE SIT amend 2018-12	0.00	-2,015.18
04/22/2020	DJE - 0129307		EDD refund for EE SIT amend 2019-06	0.00	-3.67
04/22/2020	DJE - 0129307		EDD refund for EE SIT amendment 2019-06	0.00	-1,955.90
04/22/2020	DJE - 0129307		Flexible spending account refund, 12/2019	0.00	-247.97
04/22/2020	DJE - 0129307		IRS refund for EE FIT and Medicare amend 2018-09	0.00	-2,453.99
04/22/2020	DJE - 0129307		IRS refund for EE FIT and Medicare amend 2018-12	0.00	-5,366.74
04/22/2020	DJE - 0129307		IRS refund for EE FIT and Medicare amend 2019-06	0.00	-5,136.12

Cost Transactions

From 4/1/2020 to 5/31/2020

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
04/22/2020	EFC - 0026479	WAGWORKS INC	Montecito Fire FSA plan pmts, 3/29-4/20/20	0.00	4,037.66
04/30/2020	EFC - 0026543	WAGWORKS INC	Montecito Fire FSA plan pmts, 4/20-4/27/20	0.00	225.20
05/01/2020	CLM - 0583370	AFLAC	Employee paid insurance, April 2020	0.00	914.22
05/01/2020	CLM - 0584821	MASSMUTUAL	Employer/employee 457 plan contributions, 5/1/20	0.00	26,238.82
05/01/2020	EFC - 0026582	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 5/1/20	0.00	216,239.67
05/01/2020	EFC - 0026582	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 5/1/20	0.00	61,215.97
05/01/2020	JE - 0202173		Payroll check, 5/1/20	0.00	759.66
05/01/2020	JE - 0202963		Overtime adjustment, 11/1/19	0.00	-146,566.86
05/01/2020	JE - 0202974		Overtime adjustment, 11/15/19	0.00	-192,171.34
05/01/2020	JE - 0202978		Overtime adjustment, 12/16/19	0.00	-105,289.58
05/01/2020	JE - 0202998		Overtime adjustment, 12/31/19	0.00	-50,335.40
05/01/2020	JE - 0203004		Overtime adjustment, 1/16/20	0.00	-28,069.78
05/01/2020	JE - 0203009		Overtime adjustment, 1/31/20	0.00	-37,939.32
05/01/2020	JE - 0203014		Overtime adjustment, 2/14/20	0.00	-53,619.86
05/01/2020	JE - 0203023		Overtime adjustment, 2/28/20	0.00	-32,227.65
05/01/2020	JE - 0203077		Overtime adjustment, 3/16/20	0.00	-42,593.44
05/01/2020	JE - 0203206		Overtime adjustment, 4/1/20	0.00	-45,001.43
05/01/2020	JE - 0203253		Overtime adjustment, 4/16/20	0.00	-55,782.18
05/01/2020	JE - 0203262		Overtime adjustment, 5/1/20	0.00	-44,086.09
05/01/2020	MIC - 0136061	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 5/1/20	0.00	38,743.90
05/15/2020	CLM - 0587073	MONTECITO FIREMENS ASSOC	Employee association dues, 5/15/20	0.00	5,850.00
05/15/2020	CLM - 0587073	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 5/15/20	0.00	1,239.00
05/15/2020	EFC - 0026667	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 5/15/20	0.00	209,843.85
05/15/2020	EFC - 0026667	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 5/15/20	0.00	60,806.36
05/15/2020	EFC - 0026681	MASSMUTUAL	Employer/employee 457 plan contributions, 5/21/20	0.00	26,688.83
05/15/2020	JE - 0203448		Overtime adjustment, 5/15/20	0.00	-40,956.68

These expenses are deducted from line 6100 Salaries and categorized into one of the OT accounts: OT, OT-Reimbursable, or OT-Staffing

Cost Transactions

From 4/1/2020 to 5/31/2020

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
05/15/2020	MIC - 0136742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 5/15/20	0.00	39,147.49
05/20/2020	EFC - 0026661	WAGeworks INC	Montecito Fire FSA plan pmnts, 4/28-5/15/20	0.00	542.54
05/27/2020	EFC - 0026795	WAGeworks INC	Montecito Fire FSA plan pmnts, 5/16-5/27/20	0.00	203.39
Total Regular Salaries				0.00	520,806.04
Line Item Account 6300 -- Overtime					
05/01/2020	JE - 0202960		Overtime correction, 10/16/19	0.00	1,827.22
05/01/2020	JE - 0202963		Overtime adjustment, 11/1/19	0.00	8,469.00
05/01/2020	JE - 0202974		Overtime adjustment, 11/15/19	0.00	8,223.14
05/01/2020	JE - 0202978		Overtime adjustment, 12/16/19	0.00	7,501.94
05/01/2020	JE - 0202998		Overtime adjustment, 12/31/19	0.00	4,750.76
05/01/2020	JE - 0203004		Overtime adjustment, 1/16/20	0.00	1,006.35
05/01/2020	JE - 0203009		Overtime adjustment, 1/31/20	0.00	14,392.60
05/01/2020	JE - 0203014		Overtime adjustment, 2/14/20	0.00	11,553.91
05/01/2020	JE - 0203023		Overtime adjustment, 2/28/20	0.00	3,433.34
05/01/2020	JE - 0203077		Overtime adjustment, 3/16/20	0.00	14,275.84
05/01/2020	JE - 0203206		Overtime adjustment, 4/1/20	0.00	9,164.04
05/01/2020	JE - 0203253		Overtime adjustment, 4/16/20	0.00	864.30
05/01/2020	JE - 0203262		Overtime adjustment, 5/1/20	0.00	3,815.76
05/15/2020	JE - 0203448		Overtime adjustment, 5/15/20	0.00	2,226.76
Total Overtime				0.00	91,504.96
Line Item Account 6301 -- Overtime - Reimbursable					
05/01/2020	JE - 0202960		Overtime correction, 08/16/19	0.00	3,462.35
05/01/2020	JE - 0202960		Overtime correction, 09/16/19	0.00	26,611.69
05/01/2020	JE - 0202960		Overtime correction, 10/01/19	0.00	17,196.54
05/01/2020	JE - 0202960		Overtime correction, 10/16/19	0.00	167.04
05/01/2020	JE - 0202963		Overtime adjustment, 11/1/19	0.00	61,496.04
05/01/2020	JE - 0202974		Overtime adjustment, 11/15/19	0.00	115,990.63
05/01/2020	JE - 0202978		Overtime adjustment, 12/16/19	0.00	51,695.27

Cost Transactions

From 4/1/2020 to 5/31/2020

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
05/01/2020	JE - 0202998		Overtime adjustment, 12/31/19	0.00	6,533.73
05/15/2020	JE - 0203448		Overtime adjustment, 5/15/20	0.00	6,173.08
Total Overtime - Reimbursable				0.00	289,326.37
Line Item Account 6310 -- Overtime - Constant Staffing					
05/01/2020	JE - 0202960		Overtime correction, 08/16/19	0.00	-3,462.35
05/01/2020	JE - 0202960		Overtime correction, 09/16/19	0.00	-26,611.69
05/01/2020	JE - 0202960		Overtime correction, 10/01/19	0.00	-17,196.54
05/01/2020	JE - 0202960		Overtime correction, 10/16/19	0.00	-1,994.26
05/01/2020	JE - 0202963		Overtime adjustment, 11/1/19	0.00	76,601.82
05/01/2020	JE - 0202974		Overtime adjustment, 11/15/19	0.00	67,957.57
05/01/2020	JE - 0202978		Overtime adjustment, 12/16/19	0.00	46,092.37
05/01/2020	JE - 0202998		Overtime adjustment, 12/31/19	0.00	39,050.91
05/01/2020	JE - 0203004		Overtime adjustment, 1/16/20	0.00	27,063.43
05/01/2020	JE - 0203009		Overtime adjustment, 1/31/20	0.00	23,546.72
05/01/2020	JE - 0203014		Overtime adjustment, 2/14/20	0.00	42,065.95
05/01/2020	JE - 0203023		Overtime adjustment, 2/28/20	0.00	28,794.31
05/01/2020	JE - 0203077		Overtime adjustment, 3/16/20	0.00	28,044.28
05/01/2020	JE - 0203077		Overtime adjustment, 3/16/20 (COVID-19)	0.00	273.32
05/01/2020	JE - 0203206		Overtime adjustment, 4/1/20	0.00	34,471.45
05/01/2020	JE - 0203206		Overtime adjustment, 4/1/20 (COVID-19)	0.00	1,365.94
05/01/2020	JE - 0203253		Overtime adjustment, 4/16/20	0.00	16,974.64
05/01/2020	JE - 0203253		Overtime adjustment, 4/16/20 (COVID-19)	0.00	37,943.24
05/01/2020	JE - 0203262		Overtime adjustment, 5/1/20	0.00	18,226.82
05/01/2020	JE - 0203262		Overtime adjustment, 5/1/20 (COVID-19)	0.00	22,043.51
05/15/2020	JE - 0203448		Overtime adjustment, 5/15/20	0.00	24,253.86
05/15/2020	JE - 0203448		Overtime adjustment, 5/15/20 (COVID-19)	0.00	8,302.98
Total Overtime - Constant Staffing				0.00	493,808.28

Cost Transactions

From 4/1/2020 to 5/31/2020

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
Line Item Account 6400 -- Retirement Contribution					
04/01/2020	MIC - 0134928	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 4/1/20	0.00	54,021.06
04/16/2020	MIC - 0135816	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 4/15/20	0.00	55,562.42
04/28/2020	CLM - 0583145	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2020 RBF Contribution, COLA adjustment	0.00	6,720.12
05/01/2020	MIC - 0136061	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 5/1/20	0.00	53,944.42
05/15/2020	MIC - 0136742	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 5/15/20	0.00	54,486.74
Total Retirement Contribution				0.00	224,734.76
Line Item Account 6550 -- FICA/Medicare					
04/01/2020	EFC - 0026378	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, M/D/YY	0.00	5,041.44
04/16/2020	EFC - 0026488	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 4/16/20	0.00	5,294.02
04/22/2020	DJE - 0129307		IRS refund for ER Medicare tax amend 2018-09	0.00	-263.78
04/22/2020	DJE - 0129307		IRS refund for ER Medicare tax amend 2018-12	0.00	-701.95
04/22/2020	DJE - 0129307		IRS refund for ER Medicare tax amend 2019-06	0.00	-522.36
05/01/2020	EFC - 0026582	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 5/1/20	0.00	5,047.05
05/15/2020	EFC - 0026667	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 5/15/20	0.00	4,981.18
Total FICA/Medicare				0.00	18,875.60
Line Item Account 6600 -- Health Insurance Contrib					
04/01/2020	CLM - 0578594	LINCOLN NATIONAL LIFE INS	Life Insurance, April 2020	0.00	723.92
04/01/2020	CLM - 0579254	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, April 2020	0.00	146,659.46
04/01/2020	MIC - 0134578	Vision Service Plan-CA	Vision insurance - active, April 2020	0.00	1,431.32
04/01/2020	MIC - 0134578	Vision Service Plan-CA	Vision insurance - retirees, April 2020	0.00	1,756.62
04/02/2020	CLM - 0580581	DELTA DENTAL	Dental insurance - active, April 2020	0.00	7,374.35
04/02/2020	CLM - 0580581	DELTA DENTAL	Dental insurance - retirees, April 2020	0.00	6,529.35

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
04/16/2020	CLM - 0581148	WAGWORKS INC	FSA administrative fee, March 2020	0.00	165.75
05/01/2020	CLM - 0583351	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, May 2020	0.00	150,326.34
05/01/2020	CLM - 0583854	LINCOLN NATIONAL LIFE INS	Life Insurance, May 2020	0.00	674.39
05/01/2020	CLM - 0583871	DELTA DENTAL	Dental insurance - active, May 2020	0.00	6,809.45
05/01/2020	CLM - 0583871	DELTA DENTAL	Dental insurance - retirees, May 2020	0.00	7,094.25
05/01/2020	MIC - 0135766	Vision Service Plan-CA	Vision insurance - active, May 2020	0.00	1,333.73
05/01/2020	MIC - 0135766	Vision Service Plan-CA	Vision insurance - retirees, May 2020	0.00	1,854.21
05/13/2020	CLM - 0585393	WAGWORKS INC	FSA administrative fee, April 2020	0.00	93.50
Total Health Insurance Contrib				0.00	332,826.64
Line Item Account 6700 -- Unemployment Ins Contribution					
04/01/2020	EFC - 0026378	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, M/D/YY	0.00	17.60
04/16/2020	EFC - 0026488	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 4/16/20	0.00	2.40
04/22/2020	DJE - 0129307		EDD refund for EE SIT amend 2019-09	0.00	-79.91
05/01/2020	EFC - 0026582	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 5/1/20	0.00	32.57
Total Unemployment Ins Contribution				0.00	-27.34
Line Item Account 7030 -- Clothing and Personal					
04/01/2020	CLM - 0580384	BOUND TREE MEDICAL	COVID-19: PPE - Gowns	0.00	126.75
04/01/2020	CLM - 0580423	Life Assist Inc	COVID-19: PPE - Particulate respirator P100 mask	0.00	263.13
04/02/2020	CLM - 0580624	ALLSTAR FIRE EQUIPMENT INC	COVID-19: Safety glasses (100)	0.00	1,670.13
04/02/2020	MIC - 0134760	FASTENAL	COVID-19: PPE	0.00	3,043.38
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Helmet shields (9), uniform mourning badges	0.00	574.23
04/20/2020	CLM - 0582770	KEVIN TAYLOR	COVID-19: K. Taylor reimb: Cloth coverings (40)	0.00	1,324.40
04/21/2020	MIC - 0135395	L N CURTIS & SONS	COVID-19: PPE - EMS jackets	0.00	7,638.30
04/24/2020	MIC - 0135402	FASTENAL	COVID-19: PPE	0.00	918.30
04/24/2020	MIC - 0135402	FASTENAL	COVID-19: PPE - Goggles	0.00	382.79

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
04/24/2020	MIC - 0135402	FASTENAL	COVID-19: PPE - Particle jackets (3)	0.00	1,786.65
04/28/2020	CLM - 0583844	Life Assist Inc	COVID-19: EMS supplies - Eyewear	0.00	62.06
04/30/2020	AUT - SUTAXJE		SUTAX JE - April 2020	0.00	42.32
04/30/2020	CLM - 0583348	SANTA BARBARA TROPHY	PPE: name badges (3)	0.00	34.26
05/13/2020	MIC - 0136274	Life Assist Inc	COVID-19: EMS supplies - gloves	0.00	165.18
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Helmet shields (2)	0.00	22.40
05/21/2020	MIC - 0136624	Life Assist Inc	COVID-19: PPE - masks	0.00	70.48
05/21/2020	MIC - 0136624	Life Assist Inc	COVID-19: PPE - wipes	0.00	116.05
05/28/2020	CLM - 0587741	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE, 25 pairs of pants	0.00	7,288.48
05/28/2020	CLM - 0587826	SANTA BARBARA TROPHY	PPE: name badge (2)	0.00	22.84
Total Clothing and Personal				0.00	25,552.13

Line Item Account 7050 -- Communications

04/01/2020	CLM - 0580125	VERIZON WIRELESS	Wireless service, 2/14-3/13/2020	0.00	2,027.86
04/02/2020	MIC - 0134731	FRONTIER	209/097-2953.0	0.00	662.25
04/02/2020	MIC - 0134731	FRONTIER	209/111-1529.0	0.00	139.20
04/02/2020	MIC - 0134731	FRONTIER	805-565-9618	0.00	67.25
04/02/2020	MIC - 0134731	FRONTIER	805-969-0318	0.00	70.95
04/02/2020	MIC - 0134731	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.83
04/02/2020	MIC - 0134731	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.83
04/02/2020	MIC - 0134731	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.83
04/02/2020	MIC - 0134731	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.83
04/02/2020	MIC - 0134731	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.65
04/02/2020	MIC - 0134731	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.83
04/02/2020	MIC - 0134766	TURN WIRELESS	Redundant internet Station 1: May 2020	0.00	88.25
04/02/2020	MIC - 0134766	TURN WIRELESS	Redundant internet Station 2: May 2020	0.00	88.25
04/03/2020	CLM - 0580696	SATCOM GLOBAL INC	Satellite phone charges	0.00	153.39
04/06/2020	CLM - 0580925	COX COMMUNICATIONS - BUSINESS	Internet Station 2: April 2020	0.00	450.00
04/06/2020	CLM - 0580931	LATITUDE 34 TECHNOLOGIES INC	Wi-fi equipment upgrades for Dispatch	0.00	326.48

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
04/16/2020	CLM - 0581829	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	1,771.84
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Cabinet filter for Shepard Mesa repeater	0.00	310.59
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Repair supplies for repeater stations	0.00	144.47
05/01/2020	CLM - 0584192	IMPULSE INTERNET SERVICES	Phone services, 5/25-6/24/20	0.00	2,072.28
05/04/2020	CLM - 0583366	VERIZON WIRELESS	Wireless service, 3/14-4/13/20	0.00	2,016.61
05/04/2020	MIC - 0135948	TURN WIRELESS	Redundant internet Station 1: June 2020	0.00	88.25
05/04/2020	MIC - 0135948	TURN WIRELESS	Redundant internet Station 2: June 2020	0.00	88.25
05/05/2020	CLM - 0584595	SATCOM GLOBAL INC	Satellite phone charges	0.00	153.39
05/05/2020	MIC - 0135968	FRONTIER	209/097-2953.0	0.00	662.25
05/05/2020	MIC - 0135968	FRONTIER	209/111-1529.0	0.00	139.20
05/05/2020	MIC - 0135968	FRONTIER	805-565-9618	0.00	66.83
05/05/2020	MIC - 0135968	FRONTIER	805-969-0318	0.00	70.59
05/05/2020	MIC - 0135968	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.83
05/05/2020	MIC - 0135968	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.83
05/05/2020	MIC - 0135968	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.83
05/05/2020	MIC - 0135968	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.83
05/05/2020	MIC - 0135968	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.65
05/05/2020	MIC - 0135968	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.83
05/13/2020	MIC - 0136335	COX COMMUNICATIONS - BUSINESS	CAD connectivity & internet	0.00	1,771.84
05/13/2020	MIC - 0136335	COX COMMUNICATIONS - BUSINESS	Internet Station 2: May 2020	0.00	450.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Shepard Mesa fan motor assembly	0.00	290.48
05/21/2020	MIC - 0136648	NATIX INC	iPad for new engine 91	0.00	1,432.53
Total Communications				0.00	16,290.88
Line Item Account 7060 -- Food					
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Boundary incident - coffee for crew	0.00	17.95
Total Food				0.00	17.95

Cost Transactions

From 4/1/2020 to 5/31/2020

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7070 -- Household Supplies					
04/01/2020	CLM - 0579074	Life Assist Inc	COVID-19: Disinfectant spray for EMS calls	0.00	118.87
04/01/2020	CLM - 0580398	VERITIV OPERATING COMPANY	Household supplies	0.00	350.47
04/01/2020	MIC - 0134680	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	288.63
04/01/2020	MIC - 0134680	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	470.64
04/20/2020	CLM - 0582348	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	490.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Ceiling fan for Dispatch dorm	0.00	171.32
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Coffee brewer, Sta. 1 kitchen	0.00	588.63
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Household supplies	0.00	586.68
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	New dorm mattresses (15) - budgeted	0.00	18,263.09
04/20/2020	MIC - 0135245	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	302.54
04/20/2020	MIC - 0135245	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	104.36
04/27/2020	CLM - 0583399	VERITIV OPERATING COMPANY	COVID-19: Disinfecting wipes	0.00	119.41
04/30/2020	AUT - SUTAXJE		SUTAX JE - April 2020	0.00	43.88
05/01/2020	CLM - 0584174	Life Assist Inc	COVID-19: Disinfectant wipes 7070	0.00	164.32
05/01/2020	JE - 0203311		Trash/recycling for rental prop, Jan-April	0.00	486.48
05/01/2020	MIC - 0135891	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	192.42
05/01/2020	MIC - 0135891	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	335.14
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	COVID-19: Hand sanitizers	0.00	212.06
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	E-waste disposal fee	0.00	89.75
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Household supplies: paper towels	0.00	101.60
05/22/2020	MIC - 0136516	VERITIV OPERATING COMPANY	Household supplies	0.00	685.01
05/22/2020	MIC - 0136531	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	262.58
05/22/2020	MIC - 0136531	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	104.36
05/22/2020	MIC - 0136533	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	490.00

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/22/2020	MIC - 0136533	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	208.86
05/26/2020	CLM - 0586140	Montecito Village Hardware	Household supplies	0.00	8.61
Total Household Supplies				0.00	25,239.71
Line Item Account 7120 -- Equipment Maintenance					
04/16/2020	CLM - 0581881	ADVANCE MARKING SYSTEMS	E192: passport tag	0.00	9.24
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Batteries for UPS units, exercise bike part, other	0.00	136.59
04/27/2020	CLM - 0582983	RUGGIERO PLUMBING	Plumbing for extractor, Station 2	0.00	1,480.00
04/30/2020	CLM - 0583373	BRADS FLAGPOLE REPAIR	Station 1: Flagpole repair	0.00	165.00
05/04/2020	CLM - 0584461	RUGGIERO PLUMBING	Repair of urinals	0.00	342.00
05/18/2020	CLM - 0586144	Far West Technology Inc	Rate meter calibration, Ludlum	0.00	180.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Hardware supplies: faucet, glue	0.00	30.75
05/20/2020	CLM - 0586729	RUGGIERO PLUMBING	Clearing men's sink, station 1	0.00	150.00
05/31/2020	AUT - SUTAXJE		SUTAX JE - May 2020	0.00	7.70
Total Equipment Maintenance				0.00	2,501.28
Line Item Account 7200 -- Structure & Ground Maintenance					
04/16/2020	CLM - 0582007	ENVIROSCAPING INC	Landscape maintenance, April 2020	0.00	930.00
04/21/2020	CLM - 0582596	ABATEX	Mold remediation, station 1	0.00	14,359.83
05/01/2020	JE - 0203311		Landscaping for rental prop, Jan-April	0.00	665.00
05/01/2020	JE - 0203311		Pest control service for rental prop, Jan-April	0.00	180.00
05/01/2020	JE - 0203311		Repair broken window (1259 rental), April	0.00	138.66
05/01/2020	JE - 0203311		Soft water service for rental prop, Jan-April	0.00	226.77
05/12/2020	CLM - 0585588	ENVIROSCAPING INC	Landscape maintenance, May 2020	0.00	930.00
05/13/2020	CLM - 0585395	Consolidated Overhead Door	Apparatus bay door service, Station 1	0.00	210.00
05/21/2020	CLM - 0586353	DECO DRYWALL & PLASTER LLC	Mold remediation - drywall/ceiling repair, Sta. 1	0.00	10,892.00
05/26/2020	MIC - 0136664	Pauletto Electric	Extractor, Station 2 - electrical work	0.00	3,312.71
05/27/2020	MIC - 0136527	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 1	0.00	208.00
05/27/2020	MIC - 0136527	O'CONNOR PEST CONTROL-SB	Quarterly pest control maint., Sta. 2	0.00	75.00

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Structure & Ground Maintenance	0.00	32,127.97
Line Item Account 7205 -- Fire Defense Zone					
04/06/2020	MIC - 0134822	ECO TREE WORKS	Defensible space project: Ashley Rd	0.00	4,091.77
04/06/2020	MIC - 0134822	ECO TREE WORKS	Defensible space project: San Ysidro Rd	0.00	1,700.00
04/06/2020	MIC - 0134822	ECO TREE WORKS	Neighborhood chipping: Lower Romero	0.00	3,400.00
04/06/2020	MIC - 0134822	ECO TREE WORKS	Neighborhood chipping: Upper Romero	0.00	5,100.00
04/16/2020	MIC - 0135162	MARBORG INDUSTRIES	Defensible space project: Ashley Road	0.00	927.40
04/16/2020	MIC - 0135162	MARBORG INDUSTRIES	Neighborhood chipping: El Bosque	0.00	400.55
04/16/2020	MIC - 0135162	MARBORG INDUSTRIES	Neighborhood chipping: Lower Romero	0.00	100.00
04/28/2020	MIC - 0135539	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	775.02
04/29/2020	CLM - 0583027	ECO TREE WORKS	Neighborhood chipping: East Mountain Dr.	0.00	8,696.67
04/30/2020	MIC - 0135640	MARBORG INDUSTRIES	Defensible space: Ashley	0.00	138.00
04/30/2020	MIC - 0135640	MARBORG INDUSTRIES	Neighborhood chipping: Lower Romero	0.00	595.25
05/01/2020	CLM - 0584178	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Drive	0.00	384.55
05/01/2020	CLM - 0584292	MARBORG INDUSTRIES	Defensible space: Ashley Rd	0.00	1,624.40
05/05/2020	MIC - 0135983	ECO TREE WORKS	Fuel treatment network: East Mountain Dr.	0.00	3,536.99
05/05/2020	MIC - 0135983	ECO TREE WORKS	Neighborhood chipping: Alston	0.00	5,100.00
05/18/2020	CLM - 0586152	MCPHERSON TREE CARE INC	Dead tree removal: Santa Angela Lane	0.00	2,650.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Fuel treatment network: equipment for crew	0.00	1,875.71
05/21/2020	CLM - 0586550	DEPT OF FORESTRY & FIRE PROTECTION	Fuel treatment network: crew work	0.00	2,021.22
05/21/2020	MIC - 0136617	JANO PRINTING & MAILWORKS	Neighborhood chipping: postcard 2/ mailing fee	0.00	573.64
05/21/2020	MIC - 0136617	JANO PRINTING & MAILWORKS	Neighborhood chipping: postcard 3/ mailing fee	0.00	445.25
05/27/2020	CLM - 0587108	CHALLENGE ASPHALT INC	Special project: Santa Angela Rd.	0.00	3,410.00
05/27/2020	MIC - 0136753	ECO TREE WORKS	Neighborhood chipping: Chelham	0.00	5,492.42
05/27/2020	MIC - 0136753	ECO TREE WORKS	Neighborhood chipping: West Mountain Dr.	0.00	3,400.00
			Total Fire Defense Zone	0.00	56,438.84

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7322 -- Consulting & Mgmt Fees					
05/01/2020	JE - 0203311		Rental property mgmt. fees, Jan-April	0.00	470.00
Total Consulting & Mgmt Fees				0.00	470.00
Line Item Account 7324 -- Audit and Accounting Fees					
04/01/2020	CLM - 0580347	FECHTER & COMPANY	Financial Audit, FY 18-19 - final balance	0.00	858.00
04/01/2020	CLM - 0580347	FECHTER & COMPANY	Single Audit, FY 18-19	0.00	3,500.00
05/28/2020	JE - 0202709		FIN quarterly billing Q2, FY 19-20	0.00	4,010.00
05/28/2020	JE - 0202710		FIN quarterly billing Q3, FY 19-20	0.00	4,010.00
05/28/2020	JE - 0202711		FIN quarterly billing Q4, FY 19-20	0.00	4,010.00
Total Audit and Accounting Fees				0.00	16,388.00
Line Item Account 7348 -- Instruments & Equip. < \$5000					
04/21/2020	MIC - 0135395	L N CURTIS & SONS	New Type 1 engine equipment	0.00	6,739.76
04/23/2020	CLM - 0583011	JOY EQUIPMENT PROTECTION INC	Extinguishers for new Type 1 engine (2)	0.00	606.64
05/01/2020	CLM - 0584276	McMaster-Carr Supply Co	Hardware for new E91	0.00	48.54
05/04/2020	CLM - 0583366	VERIZON WIRELESS	New iphone for 900	0.00	789.11
05/04/2020	MIC - 0135945	L N CURTIS & SONS	New Type 1 engine equipment	0.00	3,545.24
05/05/2020	CLM - 0584575	BURTONS FIRE INC	Hose maintenance, budgeted	0.00	6,756.39
05/12/2020	CLM - 0585401	L N CURTIS & SONS	New Type 1 engine equipment	0.00	323.32
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Fire extinguishers for P98 and P99 vehicles	0.00	273.26
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Ladder, Station 1	0.00	299.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	New Type 1 engine equipment: axes	0.00	1,719.60
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	New Type 1 engine equipment: crowbars	0.00	198.77
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	New Type 1 engine equipment: hand tools	0.00	1,091.15
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	New Type 1 engine equipment: power tools	0.00	1,232.67
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	New Type 1 engine equipment: Pro-bar	0.00	254.98

Cost Transactions

From 4/1/2020 to 5/31/2020

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
		SYSTEM			
05/21/2020	CLM - 0586582	L N CURTIS & SONS	Equipment for new Type 1 engine	0.00	93.08
05/28/2020	CLM - 0587768	CMC RESCUE INC	New Type 1 engine equipment: rope rescue	0.00	57.02
05/31/2020	AUT - SUTAXJE		SUTAX JE - May 2020	0.00	150.24
			Total Instruments & Equip. < \$5000	0.00	24,178.77
Line Item Account 7363 -- Equipment Maintenance					
04/01/2020	CLM - 0580359	McMaster-Carr Supply Co	E192: Air fittings	0.00	92.62
04/01/2020	CLM - 0580386	PERRY FORD LINCOLN MAZDA	MERRAG Com 91: Wiring harness	0.00	154.69
04/01/2020	CLM - 0580392	VELOCITY TRUCK CENTER VENTURA COUNTY	E192: Pipe bushing, brake light switch, valve	0.00	216.25
04/01/2020	CLM - 0580513	JOHNSON EQUIPMENT CO	E92: Portable radio charger	0.00	844.76
04/01/2020	MIC - 0134627	SOUTH COAST EMERGENCY VEHICLE SERVICE	E391: CAFS needle valve	0.00	120.18
04/01/2020	MIC - 0134627	SOUTH COAST EMERGENCY VEHICLE SERVICE	E391: Credit for CAFS needle valve	0.00	-99.18
04/01/2020	MIC - 0134627	SOUTH COAST EMERGENCY VEHICLE SERVICE	E391: Needle valve	0.00	99.18
04/01/2020	MIC - 0134627	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Trouble shoot system codes.	0.00	1,040.00
04/01/2020	MIC - 0134627	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Credit for cab tilt cord	0.00	-383.36
04/01/2020	MIC - 0134653	VILLAGE AUTOMOTIVE REPAIR INC	900: installed 4 tires	0.00	150.00
04/01/2020	MIC - 0134653	VILLAGE AUTOMOTIVE REPAIR INC	BC96: installed 4 tires and sensors	0.00	681.95
04/03/2020	CLM - 0580626	L N CURTIS & SONS	E91, E92: Intake valves (budgeted)	0.00	2,057.89
04/15/2020	CLM - 0581960	HI-TECH EMERGENCY VEHICLE SERVICE INC	E92: Siren guard	0.00	128.23
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Mechanic shop equipment: floor jacks (2)	0.00	387.88
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	USB charges for engines (5)	0.00	248.88
04/21/2020	CLM - 0582037	VILLAGE AUTOMOTIVE REPAIR INC	BC94: Tire repair	0.00	35.00
04/21/2020	CLM - 0582796	VELOCITY TRUCK CENTER VENTURA COUNTY	Inventory; E91, E92, E192: rubber hub caps (2)	0.00	6.89

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Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
04/21/2020	MIC - 0135357	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Upper shock mount	0.00	54.69
04/21/2020	MIC - 0135357	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92: Foam level sensors	0.00	1,948.39
04/22/2020	DJE - 0129307		GM refund for BC94 repairs under warranty	0.00	-1,852.45
04/22/2020	DJE - 0129307		Vehicle repair part refund (WattCo)	0.00	-10.67
04/28/2020	MIC - 0135538	SM TIRE	BC 96: 4 new tires	0.00	258.58
04/28/2020	MIC - 0135538	SM TIRE	USAR 91: 4 new rear tires	0.00	1,608.28
05/01/2020	CLM - 0584187	LARRY'S 8-DAY AUTO PARTS	USAR 91: Lube, filter, supplies	0.00	288.82
05/01/2020	CLM - 0584266	AMSOIL INC	Oil inventory for vehicle maintenance	0.00	511.28
05/01/2020	MIC - 0135883	VELOCITY TRUCK CENTER VENTURA COUNTY	USAR 91: Air dryer cartridge	0.00	64.15
05/01/2020	MIC - 0135883	VELOCITY TRUCK CENTER VENTURA COUNTY	USAR 91: Protection valve	0.00	73.94
05/01/2020	MIC - 0135902	HI-TECH EMERGENCY VEHICLE SERVICE INC	E192: Air valves	0.00	90.89
05/01/2020	MIC - 0135902	HI-TECH EMERGENCY VEHICLE SERVICE INC	Parts for USAR 91	0.00	36.98
05/05/2020	CLM - 0584564	CALIFORNIA ELECTRIC SUPPLY	Medic 91: Circuit breaker	0.00	97.15
05/08/2020	CLM - 0585026	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Fuel level/water temp gauges, mud flap	0.00	353.81
05/11/2020	MIC - 0136194	SOUTH COAST EMERGENCY VEHICLE SERVICE	E91: Input/Output module	0.00	1,717.78
05/13/2020	CLM - 0585444	McMaster-Carr Supply Co	E692: Compartment cable links	0.00	65.12
05/13/2020	CLM - 0585751	HI-TECH EMERGENCY VEHICLE SERVICE INC	USAR 91: Repair parts	0.00	240.74
05/13/2020	MIC - 0136281	BUNNIN	Extra keys for new 900	0.00	354.74
05/13/2020	MIC - 0136281	BUNNIN	Shop inventory for Chevy Tahoes	0.00	271.53
05/14/2020	CLM - 0585758	McMaster-Carr Supply Co	E92: Plastic knob	0.00	9.89
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Vehicle repair parts and mechanic shop tools	0.00	528.21
05/21/2020	CLM - 0586367	SM TIRE	E692: 2 front tires	0.00	748.65
05/21/2020	CLM - 0586589	PRAXAIR DISTRIBUTION INC	Mechanic shop equipment - welding tools (budgeted)	0.00	15,789.63

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Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/21/2020	CLM - 0586741	VELOCITY TRUCK CENTER VENTURA COUNTY	E91: Front shocks	0.00	125.48
05/26/2020	CLM - 0586140	Montecito Village Hardware	Parts for E 691	0.00	11.83
05/27/2020	CLM - 0587120	JOHNSON EQUIPMENT CO	Emergency lighting for U92 (budgeted)	0.00	4,035.15
05/27/2020	CLM - 0587172	LARRY'S 8-DAY AUTO PARTS	S91 dome lamp, BC 93/94 wiper blades, shop supply	0.00	171.90
05/27/2020	CLM - 0587181	SM TIRE	USAR 91: Front tires	0.00	1,200.53
05/28/2020	CLM - 0587861	McMaster-Carr Supply Co	E91: Bolt and spacer	0.00	37.26
Total Equipment Maintenance				0.00	34,614.14
Line Item Account 7400 -- Medical, Dental and Lab					
04/03/2020	CLM - 0580738	Life Assist Inc	COVID-19: Patient medical supplies	0.00	4,590.28
04/03/2020	MIC - 0134779	Life Assist Inc	COVID-19: Patient medical supplies	0.00	822.72
04/14/2020	MIC - 0134999	Life Assist Inc	COVID-19: EMS supplies-masks	0.00	227.09
04/14/2020	MIC - 0134999	Life Assist Inc	COVID-19: EMS supplies-sanitizing wipes	0.00	68.37
04/14/2020	MIC - 0134999	Life Assist Inc	Patient medical supplies	0.00	109.50
04/22/2020	DJE - 0129307		AED devices trade-in rebate	0.00	-2,500.00
04/24/2020	MIC - 0135396	Life Assist Inc	COVID-19: EMS supplies - masks	0.00	138.73
04/24/2020	MIC - 0135396	Life Assist Inc	COVID-19: Infrared non-contact thermometer	0.00	680.98
04/24/2020	MIC - 0135396	Life Assist Inc	COVID-19: Patient medical supplies	0.00	91.38
05/01/2020	CLM - 0584271	AIRGAS WEST	Oxygen refills	0.00	229.24
05/12/2020	CLM - 0585372	KNOX COMPANY	Narcotics medical vault	0.00	3,198.02
05/13/2020	MIC - 0136274	Life Assist Inc	Patient medical supplies	0.00	1,628.80
Total Medical, Dental and Lab				0.00	9,285.11
Line Item Account 7430 -- Memberships					
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	A. Widling, Cal Chiefs Ops Section membership	0.00	75.00
05/13/2020	CLM - 0585433	Coastal Housing Partnership	Coastal Housing Membership: Montecito Fire FY20-21	0.00	1,195.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: Northern CA Fire Mechanics Association	0.00	40.00
Total Memberships				0.00	1,310.00

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7450 -- Office Expense					
04/09/2020	CLM - 0581298	STAPLES BUSINESS CREDIT	Office supplies	0.00	498.70
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Adapters for new iPads on engines	0.00	77.49
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Dual monitor and stand, Sta. 1 Captain's office	0.00	449.35
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	iPad mounts for engines - returned	0.00	-530.47
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Logo imprinted paper bags (500)	0.00	599.11
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Postage stamps	0.00	165.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Reference guides: FBOR & Firescope Field Ops (10)	0.00	114.12
04/20/2020	CLM - 0582770	KEVIN TAYLOR	K. Taylor Reimb: Ethernet adapter	0.00	21.74
05/01/2020	CLM - 0584190	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, April 2020	0.00	380.90
05/07/2020	CLM - 0584736	IRON MOUNTAIN	Shredding service, bi-monthly fee	0.00	98.67
05/19/2020	CLM - 0585591	STAPLES BUSINESS CREDIT	Office supplies	0.00	619.96
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Charging/power cords for iPad mounts	0.00	246.01
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	COVID-19: A-frame signs for visitors information	0.00	580.13
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	COVID-19: Barriers for social distancing	0.00	516.80
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	iPad keyboards for EPCR tablets	0.00	455.21
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Office supplies: plotter paper and computer cords	0.00	83.93
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Postage expenses	0.00	22.30
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Shoring guides for USAR	0.00	443.95
05/29/2020	CLM - 0587807	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, May 2020	0.00	441.07
05/31/2020	AUT - SUTAXJE		SUTAX JE - May 2020	0.00	33.94

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Total Office Expense				0.00	5,317.91
Line Item Account 7460 -- Professional & Special Service					
04/01/2020	CLM - 0580442	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physical (1)	0.00	708.50
04/01/2020	CLM - 0580449	ANGEL L ISCOVICH	Medical Services Director (January - June 2020)	0.00	3,000.00
04/02/2020	CLM - 0580579	ZWORLD GIS	Mapping services, March 2020	0.00	1,250.00
04/13/2020	CLM - 0581302	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review (3)	0.00	900.00
04/15/2020	CLM - 0582032	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physicals (1)	0.00	1,020.00
04/16/2020	CLM - 0581831	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review	0.00	300.00
04/16/2020	CLM - 0581876	COLLINGS & ASSOCIATES LLC	Fire alarm system review	0.00	250.00
04/20/2020	MIC - 0135294	UNDERWOOD MANAGEMENT RESOURCES INC	Extractor project, station 2	0.00	112.00
04/20/2020	MIC - 0135294	UNDERWOOD MANAGEMENT RESOURCES INC	Roof/generator project management, March 2020	0.00	3,012.50
04/23/2020	CLM - 0583058	LATITUDE 34 TECHNOLOGIES INC	IT support, May 2020	0.00	4,600.00
04/24/2020	CLM - 0582795	PRICE POSTEL & PARMA	Legal services, March 2020	0.00	14,639.50
04/27/2020	CLM - 0583339	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review	0.00	300.00
04/27/2020	CLM - 0583623	JAMES GRISWOLD	EMT instruction: Mod 1 (18 hrs)	0.00	1,440.00
04/28/2020	CLM - 0583196	COLLINGS & ASSOCIATES LLC	Fire sprinkler system plans review	0.00	315.00
04/30/2020	MIC - 0135662	ROBERT D TENEYCK	2019 Annual Report: development & design (deposit)	0.00	7,250.00
04/30/2020	MIC - 0135662	ROBERT D TENEYCK	2019 Annual Report: development & design (final)	0.00	7,250.00
05/12/2020	CLM - 0585371	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review	0.00	437.50
05/12/2020	CLM - 0585596	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physical	0.00	935.00
05/12/2020	MIC - 0136285	UNDERWOOD MANAGEMENT RESOURCES INC	Extractor project, station 2	0.00	140.00
05/12/2020	MIC - 0136285	UNDERWOOD MANAGEMENT RESOURCES INC	Roof/generator project management, April 2020	0.00	2,237.50

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/18/2020	CLM - 0586365	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plans review	0.00	300.00
05/21/2020	CLM - 0586584	PAUL MOORE	Roof project: painting, final invoice	0.00	7,318.00
05/26/2020	CLM - 0585579	LEXIPOL LLC	Policy manual update subscription	0.00	7,920.00
05/26/2020	MIC - 0136499	COLLINGS & ASSOCIATES LLC	Fire alarm system review	0.00	483.19
05/26/2020	MIC - 0136499	COLLINGS & ASSOCIATES LLC	Sprinkler plans review	0.00	275.00
05/27/2020	CLM - 0587116	PRICE POSTEL & PARMA	Legal services, April 2020	0.00	2,814.00
05/27/2020	CLM - 0587123	LATITUDE 34 TECHNOLOGIES INC	IT support, June 2020	0.00	4,600.00
05/28/2020	CLM - 0587813	ZWORLD GIS	Mapping services, April 2020	0.00	1,250.00
05/28/2020	CLM - 0587857	LIEBERT CASSIDY WHITMORE	Labor attorney fees, April 2020	0.00	152.00
05/28/2020	MIC - 0136964	PTRUTNER FIRE PROTECTION ENGINEERING INC	Fire sprinkler system plan review	0.00	800.00
Total Professional & Special Service				0.00	76,009.69
Line Item Account 7507 -- ADP Payroll Fees					
04/10/2020	EFC - 0026352	ADP INC	ADP fees, March 2020	0.00	506.28
05/08/2020	EFC - 0026551	ADP INC	ADP fees, April 2020	0.00	522.58
Total ADP Payroll Fees				0.00	1,028.86
Line Item Account 7510 -- Contractual Services					
04/01/2020	CLM - 0580435	CREWSENSE LLC	Monthly support plan: April 2020	0.00	99.00
04/14/2020	CLM - 0581139	ESO SOLUTIONS INC	Firehouse software: 4/1/20-3/31/21	0.00	1,869.45
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Dropbox Business plan, 7 licenses	0.00	1,050.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Fax, Zoom and Expensify apps, monthly fees	0.00	34.93
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Fulcrum app subscription, February	0.00	836.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Good Reader Pro app, and monthly memberships	0.00	35.99
04/23/2020	CLM - 0583058	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	300.00
04/23/2020	CLM - 0583058	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	32.00
04/23/2020	CLM - 0583058	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	720.00

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Fund 3650 -- Montecito Fire Protection Dist

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05/01/2020	CLM - 0584354	CREWSENSE LLC	Monthly support plan: May 2020	0.00	99.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	AutoCad program for Prevention, annual fee	0.00	400.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Backblaze cloud storage annual fee, 903	0.00	60.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	ESRI mapping program license for BC computer	0.00	1,500.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Fax, Zoom and Expensify apps, monthly fees	0.00	34.93
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Fulcrum app subscription, March	0.00	836.00
05/27/2020	CLM - 0587123	LATITUDE 34 TECHNOLOGIES INC	Cloud back up for 2 servers, monthly fee	0.00	300.00
05/27/2020	CLM - 0587123	LATITUDE 34 TECHNOLOGIES INC	Exchange Online; tablet command email accts	0.00	32.00
05/27/2020	CLM - 0587123	LATITUDE 34 TECHNOLOGIES INC	Office 365 E1/E3 license subscription	0.00	720.00
Total Contractual Services				0.00	8,959.30
Line Item Account 7530 -- Publications & Legal Notices					
04/16/2020	CLM - 0581895	SANTA BARBARA NEWS PRESS	Public notice: RFPs; 2020-00, 2020-01, 2020-002	0.00	225.28
Total Publications & Legal Notices				0.00	225.28
Line Item Account 7540 -- Rents/Leases-Equipment					
04/20/2020	CLM - 0582344	UNITED RENTALS NORTHWEST	Generator rental-3/19/20-4/16/20	0.00	1,763.06
Total Rents/Leases-Equipment				0.00	1,763.06
Line Item Account 7546 -- Administrative Expense					
04/17/2020	JE - 0200010		SB2557 Property Tax Admin Fee 2019/20 (7546)	0.00	244,914.00
Total Administrative Expense				0.00	244,914.00
Line Item Account 7580 -- Rents/Leases-Structure					
04/01/2020	CLM - 0580207	Community Radio Inc	Gibraltar space rental qtrly, Apr-June 2020	0.00	2,381.46
Total Rents/Leases-Structure				0.00	2,381.46
Line Item Account 7630 -- Small Tools & Instruments					
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT	Binoculars, E92	0.00	96.74

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
04/20/2020	CLM - 0582764	SYSTEM US BANK CORPORATE PAYMENT SYSTEM	Chainsaw repair parts	0.00	519.25
04/30/2020	AUT - SUTAXJE		SUTAX JE - April 2020	0.00	22.43
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Firefighters axes and scabbards, and hammer	0.00	2,516.07
Total Small Tools & Instruments				0.00	3,154.49
Line Item Account 7650 -- Special Departmental Expense					
04/03/2020	CLM - 0580762	ENTENMANN ROVIN CO	Chief Taylor: Flat badge, case, neck chain	0.00	293.92
04/09/2020	CLM - 0581304	ENTENMANN ROVIN CO	Badges: Galbraith & Wrenn	0.00	235.04
04/22/2020	DJE - 0129307		Cal Fire refund for Thomas Fire cost share adjust	0.00	-28,812.60
04/22/2020	DJE - 0129307		E. Hamaker reimb to MFD: shift calendars	0.00	-13.50
04/29/2020	CLM - 0583010	ENTENMANN ROVIN CO	Badge: Klemowicz	0.00	134.14
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Flowers for promotion recognitions	0.00	32.59
Total Special Departmental Expense				0.00	-28,130.41
Line Item Account 7730 -- Transportation and Travel					
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	A. Widling: Firehouse World (LV)	0.00	66.86
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: A. Briner re Auxiliary program	0.00	44.32
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: A. Widling and CSFD Ops Chief	0.00	19.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor & MFA monthly mtg	0.00	181.30
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: T. Ederer re Tablet Command	0.00	57.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: Widling/Nahas re W/C update	0.00	48.80
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: Widling/Neels re radio system	0.00	59.27
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: EMSAC Conference (SD)	0.00	360.00

Cost Transactions

From 4/1/2020 to 5/31/2020

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
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Nahas/Taylor/Ederer: LCW Conference (SF)	0.00	1,515.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Refreshments: Guest speaker event at Cottage Hosp	0.00	272.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	S. Chapman +4: Inspection trip for new E91	0.00	78.04
04/22/2020	DJE - 0129307		A. Widling reimb to MFD: airline credit	0.00	-58.63
04/22/2020	DJE - 0129307		K. Taylor reimb to MFD: Personal charge to hotel	0.00	-23.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	A. Widling: Firehouse World (LV)	0.00	89.97
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor & MFA monthly mtg	0.00	73.04
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Business meeting: K. Taylor & SB Chiefs re COVID	0.00	18.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: CPSE Excellence Conference (FL)	0.00	242.95
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Refreshments: RTF meeting	0.00	16.79
Total Transportation and Travel				0.00	3,060.71
Line Item Account 7731 -- Gasoline-Oil-Fuel					
04/01/2020	CLM - 0580429	FUEL SMART	Gasoline charges, March 2020	0.00	134.07
04/16/2020	CLM - 0581867	McCormix Corporation	Diesel generator fuel, 4/2/2020	0.00	665.66
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	1,784.98
04/21/2020	MIC - 0135354	McCormix Corporation	New generator fuel, 4/10/20	0.00	655.30
04/21/2020	MIC - 0135354	McCormix Corporation	New generator fuel, 4/11/20	0.00	747.94
05/01/2020	CLM - 0584363	McCormix Corporation	Diesel fuel, 4/30/20	0.00	1,423.62
05/01/2020	CLM - 0584371	FUEL SMART	Gasoline charges, April 2020	0.00	104.98
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	1,593.06
05/28/2020	CLM - 0587739	McCormix Corporation	Diesel fuel, 5/14/20	0.00	1,141.17
Total Gasoline-Oil-Fuel				0.00	8,250.78

Cost Transactions

From 4/1/2020 to 5/31/2020

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 7732 -- Training					
04/09/2020	TRC - 0049521	JESS MORAN	J. Moran Reimb: Firehouse World (LV)	0.00	331.00
04/09/2020	TRC - 0049527	KEVIN TAYLOR	K. Taylor Reimb: Wildland Urban Interface Conf	0.00	694.40
04/10/2020	CLM - 0580980	KEVIN TAYLOR	COVID-19 - K. Taylor Reimb: Thermometers (3)	0.00	674.12
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: Wildland Urban Interface Conf flight	0.00	745.40
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	N. Elmquist: Wildland Urban Interface Conf flight	0.00	338.39
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	S. Chapman +4: Firehouse World registration	0.00	2,295.00
04/20/2020	CLM - 0582764	US BANK CORPORATE PAYMENT SYSTEM	STB training tower - storage container cost-share	0.00	1,757.00
04/21/2020	CLM - 0582483	ACROSS THE STREET PRODUCTIONS	Blue Card online training subscription (1)	0.00	365.75
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	D. Neels: IWCE 2020 lodging (refund)	0.00	-361.90
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	Ederer +3: Active Shooter training	0.00	80.00
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: CA Fire Mechanic's Academy (refund)	0.00	-550.00
05/21/2020	MIC - 0136648	NATIX INC	Training iPad (7)	0.00	3,420.77
05/21/2020	MIC - 0136648	NATIX INC	Training iPad cover	0.00	46.99
05/21/2020	MIC - 0136648	NATIX INC	Training iPad cover (6)	0.00	281.94
05/28/2020	CLM - 0587770	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT Certification: 3 Employees	0.00	149.00
Total Training				0.00	10,267.86
Line Item Account 7760 -- Utilities					
04/16/2020	CLM - 0582342	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	1,563.36
04/16/2020	MIC - 0135159	THE GAS COMPANY	Gas service, Sta. 1 - 04/02/20	0.00	122.38
04/16/2020	MIC - 0135159	THE GAS COMPANY	Gas service, Sta. 2 - 04/03/20	0.00	98.56
04/16/2020	MIC - 0135193	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	341.25
04/16/2020	MIC - 0135193	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	209.23
05/01/2020	JE - 0203311		Water/sewer for rental prop, Jan-April	0.00	438.96

Cost Transactions

From 4/1/2020 to 5/31/2020

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
05/22/2020	MIC - 0136536	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	350.68
05/22/2020	MIC - 0136536	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	237.52
05/26/2020	MIC - 0136511	THE GAS COMPANY	Gas service, Sta. 1 - 05/01/20	0.00	98.67
05/26/2020	MIC - 0136511	THE GAS COMPANY	Gas service, Sta. 2 - 05/04/20	0.00	92.55
Total Utilities				0.00	3,553.16
Line Item Account 8200 -- Structures&Struct Improvements					
04/03/2020	CLM - 0580708	QUINN CO	Generator-Caterpillar 100W, Sta. 1 (budgeted)	0.00	47,194.90
05/26/2020	MIC - 0136664	Pauletto Electric	Generator - electrical installation	0.00	4,855.90
Total Structures&Struct Improvements				0.00	52,050.80
Line Item Account 8300 -- Equipment					
04/03/2020	CLM - 0580683	COMMLINE INC	9-1-1 phone system: NetClock installation	0.00	1,900.00
04/14/2020	CLM - 0582154	LATITUDE 34 TECHNOLOGIES INC	Network server (budgeted)	0.00	14,598.01
04/16/2020	MIC - 0135154	TRITECH SOFTWARE SYSTEMS	9-1-1 phone system, 30% software/svcs (budgeted)	0.00	54,745.66
04/16/2020	MIC - 0135154	TRITECH SOFTWARE SYSTEMS	9-1-1 phone system, labor travel costs (budgeted)	0.00	2,699.12
04/20/2020	CLM - 0582265	TRITECH SOFTWARE SYSTEMS	9-1-1 phone system, labor travel costs (budgeted)	0.00	4,831.42
Total Equipment				0.00	78,774.21
Total Montecito Fire Protection Dist				0.00	2,687,851.25

Cost Transactions

From 4/1/2020 to 5/31/2020

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					
04/01/2020	CLM - 0580512	JOHNSON EQUIPMENT CO	900 Vehicle: Lights and radio install (budgeted)	0.00	7,842.48
04/16/2020	CLM - 0582332	JOHNSON EQUIPMENT CO	E91: radio, cradle pt, sigtrnics instll (budgeted)	0.00	12,891.82
05/01/2020	CLM - 0584265	L N CURTIS & SONS	Tool mounts for new E91	0.00	594.88
05/14/2020	CLM - 0585756	McMaster-Carr Supply Co	New E91: Mounting equipment	0.00	248.15
05/19/2020	CLM - 0586245	Kimball Midwest Corp	Parts/supplies for new E91	0.00	179.37
05/19/2020	CLM - 0586647	US BANK CORPORATE PAYMENT SYSTEM	P98 Vehicle: Camper shell deposit	0.00	1,000.00
05/26/2020	CLM - 0586163	LARRY'S 8-DAY AUTO PARTS	New E-91 electrical supplcs	0.00	51.61
05/31/2020	JE - 0203360		E91: Pierce Type 1 engine (delivered)	0.00	795,030.00
			Total Equipment	0.00	817,838.31
			Total Montecito Fire Cap Outlay Res	0.00	817,838.31

Cost Transactions

From 4/1/2020 to 5/31/2020

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8200 -- Structures&Struct Improvements					
04/13/2020	CLM - 0580201	PACIFIC ARC INC ARCHITECTS	Rental property rebuild: Architect initial design	0.00	3,182.74
04/20/2020	CLM - 0581623	WATERS CARDENAS LAND SURVEYING LLP	Survey of rental property	0.00	1,500.00
04/20/2020	CLM - 0582330	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, March 2020	0.00	1,451.50
04/21/2020	MIC - 0135262	ASHLEY & VANCE ENGINEERING INC	Civil Engineer for rental property rebuild	0.00	2,620.00
04/22/2020	CLM - 0582793	FENCE FACTORY RENTALS	Fencing for rental property	0.00	831.00
04/22/2020	CLM - 0582977	PACIFIC ARC INC ARCHITECTS	Computer drawing/Construction docs rental rebuild	0.00	13,312.75
04/27/2020	CLM - 0583621	ASHLEY & VANCE ENGINEERING INC	Civil Engineer for rental property rebuild	0.00	845.00
05/01/2020	CLM - 0582967	WADELL ROOFING SERVICES INC	Roof repair at rental property, 1259 E Valley Road	0.00	779.50
05/04/2020	CLM - 0584492	UNDERWOOD MANAGEMENT RESOURCES INC	Reimb: SBC Flood Control Develpmnt Review consult	0.00	149.00
05/12/2020	CLM - 0585417	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, April 2020	0.00	2,850.00
05/14/2020	CLM - 0585554	Pacific Materials Lab Inc	Soils Engineer for rental property rebuild	0.00	2,260.00
05/20/2020	CLM - 0585434	CUSTODIAL PLUS SERVICES	1257 East Valley Rd repair	0.00	1,320.69
05/21/2020	CLM - 0586587	MGS GENERAL ENGINEERING INC	Excavation at rental property	0.00	800.00
05/31/2020	AUT - SUTAXJE		SUTAX JE - May 2020	0.00	7.71
Total Structures&Struct Improvements				0.00	31,909.89
Total Montecito Fire Land & Building				0.00	31,909.89

Financial Trend

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	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual	5/31/2020 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	15,489,840.98	15,727,006.52	16,258,198.71
3011 -- Property Tax-Unitary	-332.64	-252.10	158,854.33
3015 -- PT PY Corr/Escapes Secured	38,211.37	551.53	-2,596.04
3020 -- Property Tax-Current Unsecd	760,810.99	567,821.33	625,735.53
3023 -- PT PY Corr/Escapes Unsecured	10,700.15	2,834.18	12,262.39
3040 -- Property Tax-Prior Secured	-921.83	61.95	919.85
3050 -- Property Tax-Prior Unsecured	2,797.88	-6,491.45	86,597.25
3054 -- Supplemental Pty Tax-Current	48,148.63	6,049.32	246,114.47
3056 -- Supplemental Pty Tax-Prior	134.94	2,070.03	2,360.86
Taxes	16,349,390.47	16,299,651.31	17,388,447.35
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CIOS/CIC Pen	16,939.56	-4,266.11	1,933.24
Fines, Forfeitures, and Penalties	16,939.56	-4,266.11	1,933.24
Use of Money and Property			
3380 -- Interest Income	38,204.68	108,032.47	117,793.40
3381 -- Unrealized Gain/Loss Invstmnts	-14,609.68	59,519.39	29,915.04
3409 -- Other Rental of Bldgs and Land	11,347.00	3,870.00	12,900.00
Use of Money and Property	34,942.00	171,421.86	160,608.44
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	818,577.81	924,572.43	380,639.81
4160 -- State Aid for Disaster	0.00	1,858,865.01	0.00
4220 -- Homeowners Property Tax Relief	83,632.74	67,604.56	77,742.66
Intergovernmental Revenue-State	902,210.55	2,851,042.00	458,382.47

Financial Trend

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	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual	5/31/2020 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	867,007.10	283,623.74	75,320.67
4610 -- Federal Aid for Disaster	0.00	4,669,969.00	0.00
Intergovernmental Revenue-Federal	867,007.10	4,953,592.74	75,320.67
Charges for Services			
5105 -- Reimb for District Services	143,537.98	147,083.17	150,604.99
Charges for Services	143,537.98	147,083.17	150,604.99
Miscellaneous Revenue			
5768 -- Safety Member Reimbursement	0.00	0.00	64,416.13
5769 -- State Reimbursements	0.00	0.00	0.00
5780 -- Insurance Proceeds & Recovery	0.00	34,867.69	0.00
5894 -- Other-Payment for Damages	0.00	0.00	1,176,284.41
5895 -- Other-Donations	104,319.22	300.00	1,250.00
5909 -- Other Miscellaneous Revenue	12,745.81	24,466.74	7,093.90
Miscellaneous Revenue	117,065.03	59,634.43	1,249,044.44
Revenues	18,431,092.69	24,478,159.40	19,484,341.60
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	6,641,326.31	7,629,355.86	7,272,255.99
6300 -- Overtime	70,326.29	89,292.68	139,722.49
6301 -- Overtime - Reimbursable	1,374,348.46	847,170.32	365,739.84
6310 -- Overtime - Constant Staffing	1,262,830.39	319,930.96	922,768.66
6400 -- Retirement Contribution	2,033,401.39	2,237,253.74	2,655,858.57
6450 -- Supp Retirement Contribution	1,030,000.00	0.00	0.00
6550 -- FICA/Medicare	133,192.58	125,226.96	123,438.87
6600 -- Health Insurance Contrib	1,609,949.34	1,718,761.22	1,824,933.83

Financial Trend

As of: 5/31/2020
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	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual	5/31/2020 Year-To-Date Actual	
6700 -- Unemployment Ins Contribution	7,018.95	6,370.56	5,673.40	
6900 -- Workers Compensation	633,815.04	476,146.83	457,133.80	
Salaries and Employee Benefits	14,796,208.75	13,449,509.13	13,767,525.45	
Services and Supplies				
7030 -- Clothing and Personal	97,825.73	67,052.32	75,100.96	
7050 -- Communications	115,398.10	107,686.63	109,904.51	
7060 -- Food	18,993.60	8,738.97	150.90	
7070 -- Household Supplies	29,347.57	26,890.99	46,288.97	
7090 -- Insurance	26,537.00	32,017.00	32,345.00	
7120 -- Equipment Maintenance	74,999.62	63,426.68	40,654.37	
7200 -- Structure & Ground Maintenance	14,432.84	35,460.84	58,051.58	
7205 -- Fire Defense Zone	109,566.36	197,461.79	137,699.10	
7322 -- Consulting & Mgmt Fees	696.32	315.00	1,100.00	
7324 -- Audit and Accounting Fees	24,631.00	18,215.50	28,625.00	
7348 -- Instruments & Equip. < \$5000	32,491.67	18,920.61	55,529.06	
7363 -- Equipment Maintenance	63,064.41	99,775.17	118,578.93	
7400 -- Medical, Dental and Lab	26,563.60	52,443.99	34,187.77	
7430 -- Memberships	8,632.00	13,465.45	14,317.09	
7450 -- Office Expense	21,955.75	23,378.01	28,075.76	
7460 -- Professional & Special Service	313,202.09	276,560.53	412,051.73	19
7507 -- ADP Payroll Fees	6,324.07	6,659.84	9,294.18	
7510 -- Contractual Services	33,634.48	51,868.90	123,770.51	20
7530 -- Publications & Legal Notices	2,783.84	2,278.90	1,687.96	
7540 -- Rents/Leases-Equipment	0.00	0.00	20,935.53	
7546 -- Administrative Expense	221,362.00	244,640.00	244,914.00	
7580 -- Rents/Leases-Structure	2,842.32	7,599.42	9,466.50	
7630 -- Small Tools & Instruments	18,372.30	1,731.06	9,616.39	

Financial Trend

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	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual	5/31/2020 Year-To-Date Actual
7650 -- Special Departmental Expense	38,510.62	93,940.08	-7,523.75
7671 -- Special Projects	1,763.11	3,285.32	9,181.51
7730 -- Transportation and Travel	31,460.05	36,609.44	38,638.37
7731 -- Gasoline-Oil-Fuel	71,618.98	59,124.95	49,353.86
7732 -- Training	51,307.40	71,342.40	69,342.07
7760 -- Utilities	41,441.80	43,522.84	38,434.07
Services and Supplies	1,499,758.63	1,664,412.63	1,809,771.93
Capital Assets			
8200 -- Structures&Struct Improvements	0.00	0.00	398,027.19 21
8300 -- Equipment	83,615.00	139,681.65	224,760.39
Capital Assets	83,615.00	139,681.65	622,787.58
Expenditures	16,379,582.38	15,253,603.41	16,200,084.96
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	155,000.00	0.00	0.00
Other Financing Uses	155,000.00	0.00	0.00
Other Financing Sources & Uses	-155,000.00	0.00	0.00
Changes to Fund Balances			
Decrease to Nonspendables			
9602 -- Receivables	22,032.00	0.00	0.00
Decrease to Nonspendables	22,032.00	0.00	0.00
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	35,941.19
Decrease to Restricted	0.00	0.00	35,941.19

Financial Trend

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	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual	5/31/2020 Year-To-Date Actual
Increase to Nonspendables			
9602 -- Receivables	72,613.00	0.00	0.00
Increase to Nonspendables	72,613.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	2,826.94	65,856.23
Increase to Restricted	0.00	2,826.94	65,856.23
Changes to Fund Balances	-50,581.00	-2,826.94	-29,915.04
Montecito Fire Protection Dist	1,845,929.31	9,221,729.05	3,254,341.60
Net Financial Impact	1,845,929.31	9,221,729.05	3,254,341.60

Expenditure Trend

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	12/31/2019 Month-To-Date Actual	1/31/2020 Month-To-Date Actual	2/29/2020 Month-To-Date Actual	3/31/2020 Month-To-Date Actual	4/30/2020 Month-To-Date Actual	5/31/2020 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	1,103,287.09	540,870.22	1,040,756.34	401,654.98	707,011.95	-186,205.91
6300 -- Overtime	5,737.43	0.00	0.00	0.00	0.00	91,504.96
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	0.00	0.00	289,326.37
6310 -- Overtime - Constant Staffing	33,880.94	0.00	0.00	0.00	0.00	493,808.28
6400 -- Retirement Contribution	114,946.83	212,736.09	113,377.24	110,719.47	116,303.60	108,431.16
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	17,494.35	6,734.87	15,551.30	5,089.53	8,847.37	10,028.23
6600 -- Health Insurance Contrib	163,949.66	169,776.02	162,277.31	169,628.01	164,640.77	168,185.87
6700 -- Unemployment Ins Contribution	96.23	4,952.98	227.71	2.40	-59.91	32.57
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries and Employee Benefits	1,439,392.53	935,070.18	1,332,189.90	687,094.39	996,743.78	975,111.53
Services and Supplies						
7030 -- Clothing and Personal	592.37	79.20	6,441.30	3,505.43	17,866.70	7,685.43
7050 -- Communications	19,436.33	12,711.89	6,538.02	10,642.52	6,644.58	9,646.30
7060 -- Food	0.00	0.00	132.95	0.00	17.95	0.00
7070 -- Household Supplies	1,680.16	4,109.15	1,636.73	1,622.30	21,898.52	3,341.19
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	4,402.33	5,334.89	3,424.71	7,914.33	1,790.83	710.45
7200 -- Structure & Ground Maintenance	1,695.00	9,213.05	1,937.71	3,370.45	15,289.83	16,838.14
7205 -- Fire Defense Zone	3,687.34	16,375.04	1,921.61	15,901.00	25,924.66	30,514.18
7322 -- Consulting & Mgmt Fees	0.00	630.00	0.00	0.00	0.00	470.00
7324 -- Audit and Accounting Fees	8,227.00	0.00	0.00	0.00	4,358.00	12,030.00
7348 -- Instruments & Equip. < \$5000	8,845.34	1,902.17	3,511.57	2,155.70	7,346.40	16,832.37
7363 -- Equipment Maintenance	2,918.69	14,792.10	11,826.28	10,560.40	7,788.68	26,825.46
7400 -- Medical, Dental and Lab	11,404.03	1,554.12	108.74	1,907.85	4,229.05	5,056.06
7430 -- Memberships	150.00	0.00	0.00	0.00	75.00	1,235.00

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Expenditure Trend

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	12/31/2019 Month-To-Date Actual	1/31/2020 Month-To-Date Actual	2/29/2020 Month-To-Date Actual	3/31/2020 Month-To-Date Actual	4/30/2020 Month-To-Date Actual	5/31/2020 Month-To-Date Actual
7450 -- Office Expense	2,739.18	2,930.06	1,641.36	2,951.34	1,395.04	3,922.87
7460 -- Professional & Special Service	71,614.13	66,234.60	24,807.53	31,675.35	46,347.50	29,662.19
7507 -- ADP Payroll Fees	812.98	1,758.04	1,337.19	510.69	506.28	522.58
7510 -- Contractual Services	5,727.62	7,260.48	50,736.28	6,685.65	4,977.37	3,981.93
7530 -- Publications & Legal Notices	0.00	88.00	1,165.32	112.64	225.28	0.00
7540 -- Rents/Leases-Equipment	1,778.82	3,989.79	1,763.06	1,763.06	1,763.06	0.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	244,914.00	0.00
7580 -- Rents/Leases-Structure	0.00	2,381.46	0.00	0.00	2,381.46	0.00
7630 -- Small Tools & Instruments	415.00	748.42	960.99	25.00	638.42	2,516.07
7650 -- Special Departmental Expense	693.39	2,198.23	75.40	2,225.31	-28,163.00	32.59
7671 -- Special Projects	0.00	299.07	0.00	6,897.75	0.00	0.00
7730 -- Transportation and Travel	4,632.82	2,855.98	6,949.76	8,818.40	2,619.96	440.75
7731 -- Gasoline-Oil-Fuel	6,055.59	5,881.59	3,650.46	5,371.52	3,987.95	4,262.83
7732 -- Training	3,754.63	11,772.88	6,176.05	7,183.81	7,201.06	3,066.80
7760 -- Utilities	2,552.39	3,070.00	6,858.67	2,572.74	2,334.78	1,218.38
Total Services and Supplies	163,815.14	178,170.21	143,601.69	134,373.24	404,359.36	180,811.57
Capital Assets						
8200 -- Structures&Struct Improvements	70,264.48	0.00	0.00	119,797.78	47,194.90	4,855.90
8300 -- Equipment	10,643.65	0.00	0.00	49,063.16	78,774.21	0.00
Total Capital Assets	80,908.13	0.00	0.00	168,860.94	125,969.11	4,855.90
Total Expenditures	1,684,115.80	1,113,240.39	1,475,791.59	990,328.57	1,527,072.25	1,160,779.00
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Trend

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	12/31/2019 Month-To-Date Actual	1/31/2020 Month-To-Date Actual	2/29/2020 Month-To-Date Actual	3/31/2020 Month-To-Date Actual	4/30/2020 Month-To-Date Actual	5/31/2020 Month-To-Date Actual
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	10,987.09	0.00	0.00	54,869.14	0.00	0.00
Total Changes to Restricted	10,987.09	0.00	0.00	54,869.14	0.00	0.00
Total Changes to Fund Balances	10,987.09	0.00	0.00	54,869.14	0.00	0.00
Total Montecito Fire Protection Dist	1,695,102.89	1,113,240.39	1,475,791.59	1,045,197.71	1,527,072.25	1,160,779.00
Total Report	1,695,102.89	1,113,240.39	1,475,791.59	1,045,197.71	1,527,072.25	1,160,779.00

**Montecito Fire Department
Mutual Aid Billing Detail
FY 2019-20**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Bautista, CA-BDF-014540	09/15-09/17/19	F-20190122	10/28/19	USFS	23,224.69	12/20/19	23,224.69
Briceburg, CA-MMU-021257	10/09-10/12/19	U-20190331	11/25/19	CalOES	20,783.95	02/14/20	20,783.95
Cave, CA-LPF-002908	11/25-12/01/19	O-20190915	02/04/20	USFS	89,669.84	06/09/20	89,669.84
Hollister, CA-SBC-005172	05/07-05/08/20	U-20200005	05/26/20	CalOES	7,250.08		
Kincade, CA-LNU-019376	10/27-11/06/19	U-20190556	01/03/20	CalOES	138,026.09	04/01/20	138,026.09
Lime, CA-KNF-007074	09/07-09/19/19			CalOES	44,932.79		
Lopez, CA-SLU-012773	09/23-09/24/19	U-20190271	10/30/19	CalOES	8,386.97	02/03/20	8,386.97
McMurray, CA-SBC-011619	09/09-09/10/19	U-20190251	10/22/19	CalOES	12,591.35	02/14/20	12,591.35
Maria, CA-VNC-090135	11/01-11/03/19	O-20190854	04/14/20	CalOES	28,784.15	06/10/20	28,784.14
Mill, CA-LPF-001678	08/01-08/03/19	F-20190023	08/19/19	USFS	18,479.11	10/11/19	18,479.10
OES Preposition, CA-OES-190027	09/06-09/09/19	O-20190183	10/21/19	CalOES	30,531.15	04/21/20	30,531.15
OES Preposition, CA-OES-190077	10/20-10/21/19	O-20190533	12/18/19	CalOES	11,572.88	04/17/20	11,572.88
OES Preposition, CA-OES-190094	10/23-10/24/19	O-20191068		CalOES	11,572.88	06/10/20	11,572.88
ONC Staging, CA-ONC-000002	09/06-11/01/19	F-20190335	12/02/19	USFS	49,824.02	01/08/20	49,824.02
ONC Staging, CA-ONC-000002 (Travel)	10/26-11/01/19			USFS	2,077.97	04/23/20	2,077.97
Real, CA-SBC-013465	10/17-10/20/19	U-20190365	12/02/19	CalOES	29,511.23	03/11/20	29,511.23
Redbank, CA-TGU-009386	09/06-09/13/19	U-20190167	10/21/19	CalOES	71,388.34	02/10/20	71,388.35
Saddle Ridge, CA-LFD-001582 (FMAG)	10/11-10/15/19	O-20190786	02/03/20	CalOES	28,621.58		
Tick, CA-LAC-326166 (FMAG)	10/24-10/27/19	O-20190610	02/25/20	CalOES	22,763.15		
Tick, CA-LAC-326166 (FMAG)	10/24-10/27/19	O-20190995	02/25/20	CalOES	31,935.76		
					\$ 681,927.98		\$ 546,424.61

Agenda

Item #3



STAFF REPORT

To: Montecito Fire Protection District Finance Committee
From: Kevin Taylor, Fire Chief
Prepared by: Araceli Nahas, Accountant
Date: June 15, 2020
Topic: Recommended Budget Amendment for Fiscal Year 2019-20

Summary

The proposed budget amendment is presented to the Board in order to reflect anticipated changes of revenues and expenses for fiscal year 2019-20 to the General Fund. The proposed amendment would decrease anticipated revenues by \$342,000, decrease expenses by \$1,575,000, and increase the committed fund balance by \$1,000,000. The net financial impact would increase by \$233,000.

Budget Amendment Summary

The following table provides an overview of the proposed changes to the General Fund.

	ADOPTED BUDGET	ADJUSTMENT	AMENDED BUDGET
PROPERTY TAXES	17,896,000	-0-	17,896,000
OTHER REVENUE	<u>3,018,000</u>	<u>(342,000)</u>	<u>2,676,000</u>
TOTAL REVENUE	20,914,000	(342,000)	20,572,000
SALARIES AND BENEFITS	17,661,400	(1,500,000)	16,161,400
SERVICES AND SUPPLIES	2,272,500	(150,000)	2,122,500
CAPITAL ASSETS	767,500	75,000	842,500
TRANSFERS	440,000	-0-	440,000
INCREASE COMMITTED FB	<u>-0-</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL EXPENSES + TRANSFERS	21,141,400	(575,000)	20,566,400
NET FINANCIAL IMPACT	\$ (227,400)	\$ 233,000	\$ 5,600

A detailed listing of all the proposed changes at the line item level is provided as an attachment, along with the draft resolution and the proposed amended budget financials.

Conclusion

The Finance Committee has the option to make recommendations to:

- a. Recommend that the Board approve Resolution 2020-06 as presented.
- b. Recommend that the Board amend, modify or reject above option.

Attachments

1. Proposed Budget Amendments Detail
2. Resolution 2020-06, Amending the Final Budget for FY 2019-20
3. Proposed Amended Budget Financials

Strategic Plan Reference

Strategic Plan Goal #9, Ensure Financial Accountability & Transparency

**Proposed Budget Amendments Detail
June 15, 2020**

REVENUES

Line Item	Description	Budget Action	\$ Change
1	3750 State-Emergency Assistance	Decrease budgeted revenues by \$500,000 due to state fire assignment assistance falling below expectations.	(500,000)
2	4160 State Aid for Disaster	Decrease budgeted revenues of \$660,000 due to administrative charges from CalOES for the Thomas Fire/Debris Flow cost recovery will not be collected until the rental property rebuild is complete (in FY21).	(660,000)
3	4476 Federal-Emergency Assistance	Decrease budgeted revenues by \$250,000 due to federal fire assignment assistance falling below expectations.	(250,000)
4	4610 Federal Aid for Disaster	Decrease budgeted revenues of \$233,500 due to administrative charges from FEMA for the Thomas Fire/Debris Flow cost recovery will not be collected until the rental property rebuild is complete (in FY21)	(233,500)
5	5768 Safety Member Reimbursement	Increase budgeted revenues by \$65,000 due to funds collected year-to-date from the Worker's Comp insurance administrator for long-term employee outages.	65,000
6	5769 State Reimbursements	Increase budgeted revenues by \$60,000 due to additional funds to be collected from CalOES for the installation of the new 911 emergency phone system in Dispatch.	60,000
7	5895 Other-Payment for Damages	Increase budgeted revenues by \$1,176,500 due to SCE settlement funds from the Thomas Fire/Debris Flow lawsuit.	1,176,500
Total Revenue Decrease			\$ (342,000)

EXPENDITURES

Line Item	Description	Budget Action	\$ Change
8	6301 Overtime - Reimbursable	Decrease appropriations of \$500,000 in overtime costs due to state/federal fire assignment assistance falling below expectations. (Corresponds to revenue decreases in lines 3750 and 4476.)	(500,000)
9	6450 Supp Retirement Contribution	Transfer appropriations of \$1,000,000 to Fund Balance - Committed in order to carry the funds into next FY budget. Funds are committed to pension contributions.	(1,000,000)
10	7650 Special Departmental Expense	Decrease appropriations of \$150,000 due to the District fulfilling its cost-share contribution to the County for the Thomas Fire/Debris Flow through initial efforts and expenses.	(150,000)
11	8300 Equipment	Increase appropriations of \$75,000 due to unanticipated costs resulting from the 911 emergency phone system in Dispatch. (\$60,000 of the additional request is reimbursable by CalOES.)	75,000
12	9850 Fund Balance - Committed Reserve for Pension Contributions	Increase fund balance of \$1,000,000 (from 6450) to carry the funds into next FY budget. Funds are committed to Supp Retirement Contributions.	1,000,000
Total Expenditures Decrease			\$ (575,000)
Net Financial Impact Change			\$ 233,000

RESOLUTION NO. 2020-06

**RESOLUTION OF THE GOVERNING BOARD
OF THE MONTECITO FIRE PROTECTION DISTRICT
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2019-20**

WHEREAS, a final budget for the District for Fiscal Year 2019-20 was adopted by the Board on September 23, 2019; and

WHEREAS, the District has received unanticipated revenues and has determined that certain other revenues will not be realized in the current fiscal year; and

WHEREAS, the following accounts needs to be adjusted by the following amount to accommodate expenditures and changes to the fund balance:

<u>Fund 3650 – General Fund</u>	
Overtime – Reimbursable	\$ (500,000)
Supplemental Retirement Contribution	(1,000,000)
Special Departmental Expense	(150,000)
Equipment	75,000
Increase Fund Balance - Committed	<u>1,000,000</u>
	\$ (575,000)

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District hereby resolves as follows:

That the following revised budget be adopted for the Fiscal Year 2019-20:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 16,161,400
Services & Supplies	2,122,500
Capital Assets	842,500
Transfer to Capital Reserves Fund	440,000
Increase in Committed Fund Balance	<u>1,000,000</u>
	\$ 20,566,400

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District this 22nd day of June, 2020, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

**Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2019-20**

FUND 3650 - GENERAL FUND		Adopted		Final Amended
		Final Budget	Adjustment	Budget
REVENUES				
Property Taxes				
3010	Property Tax - Secured	16,813,000	-	16,813,000
3011	Property Tax - Unitary	144,500	-	144,500
3020	Property Tax - Unsecured	601,500	-	601,500
3050	Property Tax - Prior Unsecured	21,500	-	21,500
3054	Supplemental Property Tax - Current	315,500	-	315,500
	Total Taxes Revenue	17,896,000	-	17,896,000
Use of Money and Property				
3380	Interest Income	180,000	-	180,000
3409	Rental Property Income	20,000	-	20,000
	Total Use of Money and Property	200,000	-	200,000
Intergovernmental Revenue - State				
3750	State-Emergency Assistance (Fire Asgmt)	1,000,000	(500,000)	500,000
4160	State Aid for Disaster	660,000	(660,000)	-
4220	Homeowners Property Tax Relief	79,500	-	79,500
	Total Intergovernmental Revenue - State	1,739,500	(1,160,000)	579,500
Intergovernmental Revenue - Federal				
4476	Federal Emergency Assistance (Fire Asgmt)	500,000	(250,000)	250,000
4610	Federal Aid for Disaster	233,500	(233,500)	-
	Total Intergovernmental Revenue - Federal	733,500	(483,500)	250,000
Charges for Services				
5105	Reimbursement for District Services	202,500	-	202,500
	Total Charges for Services	202,500	-	202,500
Miscellaneous Revenue				
5768	Safety Member Reimbursement	-	65,000	65,000
5769	State Reimbursements	135,000	60,000	195,000
5895	Other-Payment for Damages	-	1,176,500	1,176,500
5909	Other Miscellaneous Revenue	7,500	-	7,500
	Total Miscellaneous Revenue	142,500	1,301,500	1,444,000
	TOTAL REVENUES	20,914,000	(342,000)	20,572,000

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2019-20

FUND 3650 - GENERAL FUND

		Adopted		Final Amended
		Final Budget	Adjustment	Budget
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	8,961,100	-	8,961,100
6300	Overtime	175,000	-	175,000
6301	Overtime - Fire Reimbursable	1,000,000	(500,000)	500,000
6310	Overtime - Constant Staffing	850,000	-	850,000
6400	Retirement Contributions	2,838,500	-	2,838,500
6450	Supp Retirement Contribution	1,000,000	(1,000,000)	-
6550	FICA/Medicare	165,700	-	165,700
6600	Insurance Contributions	2,199,100	-	2,199,100
6700	Unemployment Insurance	7,000	-	7,000
6900	Workers Compensation Insurance	465,000	-	465,000
Total Salaries & Employee Benefits		17,661,400	(1,500,000)	16,161,400
Services & Supplies				
7030	Clothing and PPE	76,000	-	76,000
7050	Communications	125,000	-	125,000
7060	Food	2,500	-	2,500
7070	Household Supplies	59,000	-	59,000
7090	Insurance: Liability/Auto/Prop.	33,000	-	33,000
7120	Equipment Maintenance	38,500	-	38,500
7200	Structure and Ground Maintenance	34,550	-	34,550
7205	Fire Defense Zone (Hazard Mitigation)	250,000	-	250,000
7322	Consulting and Management Fees	2,000	-	2,000
7324	Audit and Accounting Fees	27,000	-	27,000
7348	Instruments & Equip. < \$5,000	89,000	-	89,000
7363	Equipment Maintenance (Vehicles)	121,500	-	121,500
7400	Medical & First Aid Supplies	67,900	-	67,900
7430	Memberships	14,000	-	14,000
7450	Office Expense	27,500	-	27,500
7460	Professional and Special Services	430,500	-	430,500
7507	ADP Payroll Fees	7,500	-	7,500
7510	Contractual Services	126,500	-	126,500
7530	Publications & Legal Notices	6,000	-	6,000
7540	Rents & Leases - Equipment (Generator)	14,000	-	14,000
7546	Administrative Tax Expense	245,000	-	245,000
7580	Rents & Leases (Gibraltar)	9,500	-	9,500
7630	Small Tools & Instruments	14,000	-	14,000
7650	Special District Expense	175,500	(150,000)	25,500
7671	Special Projects	38,000	-	38,000
7730	Transportation and Travel	35,000	-	35,000
7731	Gasoline/Oil/Fuel	60,000	-	60,000
7732	Training	98,050	-	98,050

**Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2019-20**

FUND 3650 - GENERAL FUND		Adopted		Final Amended
		Final Budget	Adjustment	Budget
7760	Utilities	45,500	-	45,500
Total Services & Supplies		2,272,500	(150,000)	2,122,500
 Capital Assets				
8200	Structures & Improvements	590,000	-	590,000
8300	Equipment	177,500	75,000	252,500
Total Capital Assets		767,500	75,000	842,500
TOTAL EXPENDITURES		20,701,400	(1,575,000)	19,126,400
 OTHER FINANCING USES				
Other Financing Uses				
7901	Tfr To Capital Reserves Fund (3652)	440,000	-	440,000
Total Other Financing Uses		440,000	-	440,000
 CHANGES TO FUND BALANCES				
Increase to Committed				
9850	Salaries and Retirement Contribution	-	1,000,000	1,000,000
Total Increases to Committed		-	1,000,000	1,000,000
Net Financial Impact		(227,400)	233,000	5,600
 Fund 3650 Fund Balance Detail				
*Reserves: Catastrophic (a/o 7/1/19)		2,768,000		
*Reserves: Economic Uncertainties (a/o 7/1/		4,110,000		
Fund Balance - Restricted (by County)		172,653		
Fund Balance - Unrestricted Residual (a/o 7/1		3,476,798		
Net Financial Impact (Unrestricted Residual)		5,600		
Projected Ending Fund Balance at 6/30/2020		10,533,051		

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

Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2019-20

FUND 3652 - CAPITAL RESERVES FUND		Adopted		Final Amended
		Final Budget	Adjustment	Budget
REVENUES				
Use of Money and Property				
3380	Interest Income	32,500	-	32,500
Total Use of Money and Property		32,500	-	32,500
Financing Sources				
5910	Transfer from General Fund (3650)	440,000	-	440,000
Total Financing Sources		440,000	-	440,000
TOTAL FUND REVENUES		472,500	-	472,500
EXPENDITURES				
Capital Assets				
8300	Equipment	1,595,000	-	1,595,000
Total Capital Assets		1,595,000	-	1,595,000
TOTAL EXPENDITURES		1,595,000	-	1,595,000
Net Financial Impact		(1,122,500)	-	(1,122,500)

**Montecito Fire Protection District
Proposed Amended Budget for Fiscal Year 2019-20**

FUND 3653 - LAND & BUILDING FUND

		Adopted Final Budget	Adjustment	Final Amended Budget
REVENUES				
Use of Money and Property				
3380	Interest Income	80,000	-	80,000
	Total Use of Money and Property	80,000	-	80,000
	TOTAL REVENUES	80,000	-	80,000
EXPENDITURES				
Capital Assets				
8100	Land	200,000	-	200,000
8200	Structures & Structure Improvements	1,000,000	-	1,000,000
	Total Capital Assets	1,200,000	-	1,200,000
	TOTAL EXPENDITURES	1,200,000	-	1,200,000
	Net Financial Impact	(1,120,000)	-	(1,120,000)

Agenda

Item #4

RESOLUTION NO. 2020-07

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
PRELIMINARY BUDGET FOR THE FISCAL YEAR 2020-21**

WHEREAS, Section 13890 of the Health and Safety Code requires that the District Board adopt a preliminary budget conforming to the Accounting Procedures for Special Districts and Budgeting Procedures for Special Districts, as described, on or before June 30 of each year; and

WHEREAS, Section 13893 of the Health and Safety Code requires that the District Board publish a notice on or before June 30 of each year stating: (1) that it has adopted a preliminary budget which is available for inspection at a time and place within the District specified in the notice; and (2) the date, time and place when the Board will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, Section 13893 of the Health & Safety Code further provides that said notice shall be published in at least one newspaper of general circulation in the District, the first publication to be at least two weeks before the date of the meeting; and

WHEREAS, the Board of Directors met at a meeting on June 22, 2020, to consider the District's preliminary budget for fiscal year 2020-21 as described by and recommended for approval by the Fire Chief;

NOW, THEREFORE, BE IT AND IT IS HEREBY ORDERED AND RESOLVED AS FOLLOWS:

1. That the Board of Directors adopts the 2020-21 preliminary budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's meeting on June 22, 2020.

In summary, the preliminary budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 17,154,500
Services & Supplies	2,346,000
Capital Assets	837,000
Transfer to Capital Reserves	<u>475,000</u>
	\$ 21,812,500
<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 80,000
<u>Fund 3653 – Land & Building</u>	
Capital Assets	\$ 1,200,000

Copies of the approved budget are on file with District records.

2. The adopted preliminary budget shall be available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

3. The Board of Directors will meet on September 28, 2020 at 2:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, to consider and adopt the final budget as required by law and any person may appear at that time and be heard regarding any item in the budget or regarding the addition of other items.

4. The Secretary is directed to cause to be published the notice attached to this resolution as Exhibit A in the *Santa Barbara News Press* in accordance with Health and Safety Code Section 13893 on or before June 30, 2020.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 22nd day of June, 2020, by the following vote, to wit:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

EXHIBIT A

PUBLIC NOTICE

Montecito Fire Protection District
in the Matter of the Preliminary Budget for Fiscal Year 2020-21
Health and Safety Code Section 13893

NOTICE IS HEREBY GIVEN that the preliminary budget of the Montecito Fire Protection District for fiscal year 2019-20 was adopted by the Board of Directors of said District on June 22, 2020, and is available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

NOTICE IS ALSO GIVEN that on September 28, 2020 at 2:00 p.m., the Board of Directors will meet at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, for the purpose of adopting the District's final budget at which time and place any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

This Notice shall be published in accordance with California Health & Safety Code Section 13893.

By order of the Board of Directors of the Montecito Fire Protection District, State of California, this 22nd day of June, 2020.

Judy Ishkanian, Secretary

Montecito Fire Protection District
Recommended Preliminary Budget for Fiscal Year 2020-21

FUND 3650 - GENERAL FUND

	Preliminary Budget FY 2020-21	Adopted Budget FY 2019-20	Increase/ (Decrease)	%
				Change
REVENUES				
Property Taxes				
3010 Property Tax - Secured (3.4%)	\$ 17,384,500	\$ 16,813,000	\$ 571,500	
3011 Property Tax - Unitary	144,500	144,500	-	
3020 Property Tax - Unsecured	643,500	601,500	42,000	
3050 Property Tax - Prior Unsecured	21,500	21,500	-	
3054 Supplemental Property Tax - Current	<u>158,000</u>	<u>315,500</u>	<u>(157,500)</u>	
Total Taxes Revenue	18,352,000	17,896,000	456,000	2.5%
Use of Money and Property				
3380 Interest Income	120,000	180,000	(60,000)	
3409 Rental Property Income	<u>20,000</u>	<u>20,000</u>	-	
Total Use of Money and Property	140,000	200,000	(60,000)	-30.0%
Intergovernmental Revenue - State				
3750 State-Emergency Assistance (Fire Asgmt)	500,000	1,000,000	(500,000)	
4160 State Aid for Disaster	-	660,000	(660,000)	
4220 Homeowners Property Tax Relief	<u>79,500</u>	<u>79,500</u>	-	
Total Intergovernmental Revenue - State	579,500	1,739,500	(1,160,000)	-66.7%
Intergovernmental Revenue - Federal				
4476 Federal Emergency Assistance (Fire Asgmt)	250,000	500,000	(250,000)	
4610 Federal Aid for Disaster	<u>-</u>	<u>233,500</u>	<u>(233,500)</u>	
Total Intergovernmental Revenue - Federal	250,000	733,500	(483,500)	-65.9%
Charges for Services				
5105 Reimbursement for District Services	<u>208,500</u>	<u>202,500</u>	<u>6,000</u>	
Total Charges for Services	208,500	202,500	6,000	3.0%
Miscellaneous Revenue				
5769 State Reimbursements (911 system)	-	135,000	(135,000)	
5909 Other Miscellaneous Revenue	<u>8,500</u>	<u>7,500</u>	<u>1,000</u>	
Total Miscellaneous Revenue	8,500	142,500	(134,000)	-94.0%
TOTAL REVENUES	<u><u>\$ 19,538,500</u></u>	<u><u>\$ 20,914,000</u></u>	<u><u>\$ (1,375,500)</u></u>	-6.6%

Montecito Fire Protection District
Recommended Preliminary Budget for Fiscal Year 2020-21

FUND 3650 - GENERAL FUND

		Preliminary Budget FY 2020-21	Adopted Budget FY 2019-20	Increase/ (Decrease)	%
EXPENDITURES					
Salaries & Employee Benefits					
6100	Regular Salaries	\$ 8,464,000	\$ 8,961,100	\$ (497,100)	
6300	Overtime	184,000	175,000	9,000	
6301	Overtime - Fire Reimbursable	500,000	1,000,000	(500,000)	
6310	Overtime - Constant Staffing	892,500	850,000	42,500	
6400	Retirement Contributions	3,280,000	2,838,500	441,500	
6450	Supp Retirement Contribution	1,000,000	1,000,000	-	
6550	FICA/Medicare	152,000	165,700	(13,700)	
6600	Insurance Contributions	2,126,000	2,199,100	(73,100)	
6700	Unemployment Insurance	6,000	7,000	(1,000)	
6900	Workers Compensation Insurance	550,000	465,000	85,000	
	Total Salaries & Employee Benefits	17,154,500	17,661,400	(506,900)	-2.9%
Services & Supplies					
7030	Clothing and PPE	153,000	76,000	77,000	
	Operational	51,000	45,000		
	Turnout sets	72,000	13,500		
	Class A Uniforms	30,000	-		
	SCBA masks and hoods	-	17,500		
7050	Communications	125,000	125,000	-	
	Operational	115,000	115,000		
	iPads/accessories for field operations	10,000	10,000		
7060	Food	2,500	2,500	-	
7070	Household Supplies	33,000	59,000	(26,000)	
	Operational	33,000	33,000		
	Mattresses for dorms (13)	-	26,000		
7090	Insurance: Liability/Auto/Prop.	33,000	33,000	-	
7120	Equipment Maintenance	38,500	38,500	-	
7200	Structure and Ground Maintenance	73,500	34,550	38,950	
	Operational	38,500	34,550		
	Rental unit repairs (1259 EVR)	35,000			
7205	Fire Defense Zone (Hazard Mitigation)	250,000	250,000	-	
7322	Consulting and Management Fees	2,000	2,000	-	
7324	Audit and Accounting Fees	27,000	27,000	-	
7348	Instruments & Equipment	90,000	89,000	1,000	
	Hose equipment and maintenance	6,000	6,000		
	Rope rescue equipment and maint	69,000	5,000		
	Dosimeters	6,500	-		
	Blower	5,000	-		
	RAWS unit upgrade	3,500	-		
	New E91 Equipment and SCBA bottles	-	78,000		
7363	Equipment Maintenance (Vehicles)	140,000	121,500	18,500	
	Operational	80,000	80,000		
	Mechanic shop tools/equipment	40,500	31,000		
	Engine nozzles	10,000			
	Truck lift gate	7,000			
	Extrication tool mounts	2,500			
	Emergency lighting and keystones	-	10,500		

Montecito Fire Protection District
Recommended Preliminary Budget for Fiscal Year 2020-21

FUND 3650 - GENERAL FUND		Preliminary Budget	Adopted Budget	Increase/	%
		FY 2020-21	FY 2019-20	(Decrease)	Change
Services & Supplies (cont'd)					
7400	Medical & First Aid Supplies	83,000	67,900	15,100	
	Operational	43,000	33,000		
	AEDs (10)	20,000	30,000		
	Advanced life support equipment	20,000	-		
	Stair chair and suction kit	-	4,900		
7430	Memberships	14,000	14,000	-	
7450	Office Expense	84,500	27,500	57,000	
	Operational	27,500	27,500		
	Office furniture - Prevention	17,000	-		
	Computers	40,000	-		
7460	Professional and Special Services	460,500	430,500	30,000	
	Operational	310,500	316,500		
	Debris Flow Risk Map update	60,000	64,000		
	Facilities Project Manager	20,000	50,000		
	Evacuation Analysis	50,000	-		
	Fire Station Location Study	20,000	-		
7507	ADP Payroll Fees	8,500	7,500	1,000	
7510	Contractual Services	140,000	126,500	13,500	
	Operational	140,000	67,100		
	Tablet Command MDC software	-	45,000		
	Avtech Radio System maintenance	-	14,400		
7530	Publications & Legal Notices	6,000	6,000	-	
7540	Rents & Leases - Equipment (Generator)	-	14,000	(14,000)	
7546	Administrative Tax Expense	245,000	245,000	-	
7580	Rents & Leases - Structure (Gibraltar)	9,500	9,500	-	
7630	Small Tools & Instruments	14,000	14,000	-	
7650	Special District Expense	65,500	175,500	(110,000)	
	Operational (permits, fees, other)	25,500	25,500		
	Board Elections	15,000	-		
	Home Hardening Grant Program	25,000	-		
	SB County Debris Flow Cost Share	-	150,000		
7671	Special Projects	17,500	38,000	(20,500)	
	Prevention mailers	10,000	10,500		
	Public Education materials	7,500	7,500		
	Prevention Education pamphlet	-	15,000		
	Evacuation drill expenses	-	5,000		
7730	Transportation and Travel	35,000	35,000	-	
7731	Gasoline/Oil/Fuel	60,000	60,000	-	
7732	Training	90,000	98,050	(8,050)	
	Operational	80,000	87,750		
	New hire academy	10,000	-		
	Blue Card Training Program with iPads	-	10,300		
7760	Utilities	45,500	45,500	-	
	Total Services & Supplies	2,346,000	2,272,500	73,500	3.2%

Montecito Fire Protection District
Recommended Preliminary Budget for Fiscal Year 2020-21

FUND 3650 - GENERAL FUND		Preliminary Budget FY 2020-21	Adopted Budget FY 2019-20	Increase/ (Decrease)	% Change
Capital Assets					
8200	Structures & Improvements	135,000	590,000	(455,000)	
	Facility repairs: HVAC system, flooring	135,000	-		
8300	Equipment	712,000	177,500	534,500	
	SCBA system replacement	617,000	-		
	Extractor	45,000	-		
	ALS equipment - cardiac monitor	30,000	-		
	Thermal imager cameras	20,000	-		
	911 Emergency phone system	-	135,000		
	IT server/equipment	-	25,000		
	SCBA testing machine	-	17,500		
	Total Capital Assets	847,000	767,500	79,500	10.4%
	TOTAL EXPENDITURES	20,347,500	20,701,400	(353,900)	-1.7%
Other Financing Uses					
7901	Tfr To Capital Reserves Fund (3652)	475,000	440,000	35,000	
	Total Other Financing Uses	475,000	440,000	35,000	8.0%
Decrease to Committed Fund Balance					
9850	Salaries and Retirement Contribution	1,000,000	-	1,000,000	
	Total Decrease to Committed Fund Balance	1,000,000	-	1,000,000	
	Net Financial Impact	\$ (284,000)	\$ (227,400)	\$ (56,600)	24.9%
Fund 3650 Fund Balance Detail					
	*Reserves: Catastrophic	\$ 2,768,000	\$ 2,768,000		
	*Reserves: Economic Uncertainties	4,110,000	4,110,000		
	Fund Balance - Restricted (by County)	172,653	172,653		
	Fund Balance - Unrestricted Residual	2,965,398	3,249,398		
	Projected Fund Balance at Year End	\$ 10,016,051	\$ 10,300,051		

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

Montecito Fire Protection District
Recommended Preliminary Budget for for Fiscal Year 2020-21

FUND 3652 - CAPITAL RESERVES FUND	Preliminary FY 2020-21	Adopted FY 2019-20	Increase/ (Decrease)	% Change
REVENUES				
Use of Money and Property				
3380 Interest Income	\$ 32,500	\$ 32,500	\$ -	
Total Use of Money and Property	32,500	32,500	-	0.0%
Other Financing Sources				
5910 Transfer from General Fund (3650)	475,000	440,000	35,000	
Total Financing Sources	475,000	440,000	35,000	8.0%
TOTAL REVENUES	\$ 507,500	\$ 472,500	\$ 35,000	7.4%
EXPENDITURES				
Capital Assets				
8300 Equipment				
Vehicle (Battalion Chief 96)	\$ 80,000	\$ 1,595,000	\$ (1,515,000)	
Total Capital Assets	80,000	1,595,000	(1,515,000)	-95.0%
TOTAL EXPENDITURES	\$ 80,000	\$ 1,595,000	\$ (1,515,000)	
Net Financial Impact	\$ 427,500	\$ (1,122,500)	\$ 1,550,000	

Fund 3652 Fund Balance Detail

Fund Balance - Beginning	2,200,000
Net Financial Impact	427,500
Projected Fund Balance at Year End	2,627,500

Montecito Fire Protection District
Recommended Preliminary Budget for for Fiscal Year 2020-21

FUND 3653 - LAND & BUILDING FUND	Preliminary FY 2020-21	Adopted FY 2019-20	Increase/ (Decrease)	% Change
REVENUES				
Use of Money and Property				
3380 Interest Income	\$ 80,000	\$ 80,000	\$ -	
Total Use of Money and Property	80,000	80,000	-	0.0%
TOTAL REVENUES	\$ 80,000	\$ 80,000	\$ -	0.0%
EXPENDITURES				
Capital Assets				
8100 Land	\$ 200,000	\$ 200,000	\$ -	
8200 Structures and Improvements (rental prop)	1,000,000	1,000,000	-	
Total Capital Assets	1,200,000	1,200,000	-	0.0%
TOTAL EXPENDITURES	\$ 1,200,000	\$ 1,200,000	\$ -	0.0%
Net Financial Impact	\$ (1,120,000)	\$ (1,120,000)	\$ -	0.0%
Fund 3653 Fund Balance Detail				
Fund Balance - Restricted (by County)	22,500			
Fund Balance - Assigned	6,360,200			
Net Financial Impact	<u>(1,120,000)</u>			
Projected Fund Balance at Year End	5,262,700			

*Eastern Montecito property acquisition and fire station construction fund as recommended in the November 12, 2014 Standards of Coverage Study and Risk Assessment and adopted by the Board of Directors on January 21, 2015.