

## MONTECITO FIRE PROTECTION DISTRICT

### Finance Committee Meeting Agenda

Monday, March 13, 2017 at 2:00 p.m.

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

#### Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of January and February 2017 financial statements.
3. Review PARS OPEB Trust Program statement for December 2016 and January 2017.
4. Discuss questions and expectations for PARS presentation at March 27 Board meeting.
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, May 15, 2017 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is March 10, 2017.

MONTECITO FIRE PROTECTION DISTRICT

  
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Chip Hickman, Fire Chief

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

March 13, 2017



# Agenda Item #2



**MONTECITO FIRE PROTECTION DISTRICT**  
**CASH RECONCILIATION - ALL FUNDS**  
**January 31, 2017**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 1/1/17	7,034,847.97	206.50	2,350,850.73	4,502,076.44	13,887,981.64
Income:					
Tax Revenue	-	-	-	-	-
Interest income	4,091.45	1.16	3,687.91	7,063.43	14,843.95
Other:					
CalOES - Goose Fire, 7/31-8/2/16	23,759.88	-	-	-	23,759.88
CalOES - Mineral Fire, 8/11-8/15/16	8,208.25	-	-	-	8,208.25
USFS - Pine Fire, 7/2-7/16/16	40,054.85	-	-	-	40,054.85
USFS - Coleman Fire, 6/5-6/10/16	20,911.32	-	-	-	20,911.32
EMS Mgmt First Response	24,321.91	-	-	-	24,321.91
CalCard Rebate, Q3	266.53	-	-	-	266.53
Reimbursement for uniform patches	3.25	-	-	-	3.25
	<u>121,617.44</u>	<u>1.16</u>	<u>3,687.91</u>	<u>7,063.43</u>	<u>132,369.94</u>
Expenses:					
Warrants and Claims	(118,272.68)	-	-	-	(118,272.68)
Payroll	(905,959.67)	-	-	-	(905,959.67)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	11,357.66	-	-	-	11,357.66
	<u>(1,012,874.69)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,012,874.69)</u>
Cash Balance at 1/31/17	<u>6,143,590.72</u>	<u>207.66</u>	<u>2,354,538.64</u>	<u>4,509,139.87</u>	<u>13,007,476.89</u>
Cash in Treasury per Balance Sheet	<u>6,541,941.94</u>	<u>207.66</u>	<u>2,354,538.64</u>	<u>4,509,139.87</u>	<u>13,405,828.11</u>
<b>Difference</b>	398,351.22	-	-	-	398,351.22
<b>Reconciliation:</b>					
Outstanding payroll payments					
Delta Dental	15,287.77	-	-	-	15,287.77
Vision Service Plan	2,895.17	-	-	-	2,895.17
Mass Mutual contribution	19,915.00	-	-	-	19,915.00
CalPERS retirement contribution	79,066.36	-	-	-	79,066.36
Payroll deposit	274,083.05	-	-	-	274,083.05
EFT Payable (Acct 1015)					
Anchor Air Systems	1,490.59	-	-	-	1,490.59
Accounts payable (Acct 1210)					
Price, Postel & Parma	2,997.00	-	-	-	2,997.00
The Village Service Station	1,297.99	-	-	-	1,297.99
Scott Chapman reimbursement	567.00	-	-	-	567.00
Lincoln Life Insurance	751.29	-	-	-	751.29
	<u>398,351.22</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>393,489.23</u>

\* Summary of reimbursed expenses:

York Risk Services - Temporary disability payments, 11/17/16-11/28/16, \$11,183.74  
A. Gil - Reimbursement for personal rental car charge to corporate card, \$54.73  
Reimbursement for shift calendars, \$117.25  
T. Ederer - Reimbursement for personal purchase on corporate card, \$1.94

**MONTECITO FIRE PROTECTION DISTRICT**  
**CASH RECONCILIATION - ALL FUNDS**  
**February 28, 2017**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Res.	Fund 3653 Land & Bldg	All Funds
Cash Balance at 2/1/17	6,143,590.72	207.66	2,354,538.64	4,509,139.87	13,007,476.89
Income:					
Tax Revenue	-	-	-	-	-
Interest income	-	-	-	-	-
Other:					
CalOES - Chimney Fire, 8/14-8/28/16	356,902.01	-	-	-	356,902.01
USFS - Canyon Fire, 9/22-9/29/17	54,404.75	-	-	-	54,404.75
USFS - Cedar Fire, 8/17-9/8/17	48,584.33	-	-	-	48,584.33
USFS - Pilot Fire, 8/7-8/13/16	115,396.76	-	-	-	115,396.76
Community member donation	1,000.00	-	-	-	1,000.00
	<u>576,287.85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>576,287.85</u>
Expenses:					
Warrants and Claims	(119,467.57)	-	-	-	(119,467.57)
Payroll	(907,192.44)	-	-	-	(907,192.44)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	5,136.52	-	-	-	5,136.52
	<u>(1,021,523.49)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,021,523.49)</u>
Cash Balance at 2/28/17	<u>5,698,355.08</u>	<u>207.66</u>	<u>2,354,538.64</u>	<u>4,509,139.87</u>	<u>12,562,241.25</u>
Cash in Treasury per Balance Sheet	<u>6,146,485.85</u>	<u>207.66</u>	<u>2,354,538.64</u>	<u>4,509,139.87</u>	<u>13,010,372.02</u>
<b>Difference</b>	<b>448,130.77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>448,130.77</b>
<b>Reconciliation:</b>					
Outstanding payroll payments					
Delta Dental	14,727.65	-	-	-	14,727.65
Vision Service Plan	2,765.05	-	-	-	2,765.05
Mass Mutual contribution	20,565.00	-	-	-	20,565.00
CalPERS retirement contribution	81,478.34	-	-	-	81,478.34
Payroll deposit	294,501.46	-	-	-	294,501.46
EFT Payable (Acct 1015)					
Aaron Briner	363.00	-	-	-	363.00
The Village Service Station	1,592.99	-	-	-	1,592.99
Sprint	37.99	-	-	-	37.99
Burton's Fire	849.69	-	-	-	849.69
Price, Postel & Parma	4,234.50	-	-	-	4,234.50
Montecito Firefighter's Association (2/16)	7,099.50	-	-	-	7,099.50
Accounts payable (Acct 1210)					
Mass Mutual contribution	19,915.00	-	-	-	19,915.00
	<u>448,130.17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>448,130.17</u>

\* Summary of reimbursed expenses:

York Risk Services - Temporary disability payments, 12/29/16-1/11/17, \$4,463.44  
Conexis flexible spending account refunds (6/2016), \$221.27  
Conexis flexible spending account refunds (2/24/17), \$451.81

**MONTECITO FIRE PROTECTION DISTRICT  
WARRANTS AND CLAIMS DETAIL  
January 2017**

Payee	Description	Amount
<b>Fund 3650 - General</b>		
ADP Inc	ADP fees, 2 periods	490.23
Aflac	Employee paid insurance, December	1,179.58
Allstar Fire Equipment Inc	Retaining spring, pivot pin	56.60
Amsoil Inc	Oil/filter supplies for vehicle maintenance	1,236.79
Anchor Air Systems	Semi-annual HVAC maintenance	652.76
Anchor Air Systems	Rpairs to HVAC system	837.83
Andrew Rupp	A. Rupp Reimb: Driver Operator 1B	753.78
Bound Tree Medical	Patient medical supplies	1,345.15
Brandon Bennewate	B. Bennewate Reimb: Confined Space Rescue	127.62
Brandon Bennewate	B. Bennewate Reimb: CPR Recertification	50.00
CADA-SAVE/EAP	Employee assistance program, annual fee	1,564.00
Callback Staffing Solutions LLC	Online scheduling program, 1/1-12/31/17	988.32
Central Coast AV	Dept Ops Center tech upgrade deposit (budgeted)	22,650.00
Compressed Air	MAKO air compressor service	1,020.00
Cox Communications	CAD connectivity & Internet	2,742.21
Department of Justice	LiveScan fingerprint screening (1)	49.00
Eco Tree Works	Buena Vista Trail Project: brush clearing	3,423.00
Fechter & Company	Financial Audit FY 15-16	7,673.00
Frontier	Phone service	1,257.72
Hayward Lumber Company	Empty sand bags	264.60
Impulse Internet Services	Phone services, 1/25-2/24/17	497.47
InformaCo Emend Billing Service	IT support, January	4,600.00
Information Station Specialists	AM radio 2 year service contract	718.80
Iron Mountain	Shredder units	145.74
Johnson Equipment Co	4 halogen lamps for USAR 91	133.18
Jordanos	Replacement reach-in-freezer, Sta 1	3,355.38
Kimball Midwest Corp	Tools, shop wire connectors, headlight-flashlight	988.93
Marborg Industries	Refuse disposal	515.19
MAS Public Safety Consulting LLC	Response calls analytics service	967.50
McCormix Corporation	Diesel fuel, December	2,738.82
McPherson Tree Care Inc	Post-project chipping: Lower Hyde	1,220.00
McPherson Tree Care Inc	Eucalyptus trees removal: Lower Hyde	1,830.00
McPherson Tree Care Inc	Post-project chipping: Lower Hyde	1,820.00
Mission Uniform Service Inc	Shop towels	319.02
Montecito Village Hardware	Hardware: washers/screws	2.03
Montecito Water District	Water service, Sta. 1	635.35
Nicholas Eubank	N. Eubank Reimb: Driver Operator 1B	1,785.83
Peyton Scapes	Landscape maintenance	705.00
Precision Imaging	Office copier usage fee, December	213.91
Price Postel & Parma	Legal services, December	2,997.00
Ready Refresh By Nestle	Bottled water, Sta. 1	297.37
Roger L Fortier DBA RLF Trucking	Fill sand	803.91
Ruggiero Plumbing	Service call for admin restrooms	385.00
Ryland McCracken	R. McCracken Reimb: Training Instructor 1B	80.00
Santa Barbara News Press	Newspaper subscription, 1 year	194.35
Satcom Global Inc	Satellite phone charges	149.67
SB County Auditor-Controller	Additional user sales tax	182.00
SB County Auditor-Controller	FIN quarterly billing Q3, FY 16-17	3,400.75
SB County IT Services	Billing for IT Services FY 16-17 Montecito Fire	1,900.00
SB County Treasurer-Tax Collector	Secured taxes for 3 MFPD properties	5,409.92
SB Mailworks	Neighborhood chipping flyer: 5/18/16	115.91
Scott Chapman	S. Chapman Reimb: Confined Space Rescue	173.52
Scott Chapman	S. Chapman Reimb: Columbia Southern FIR 3307	567.00
South Coast Emergency Vehicle Service	Lights and windshield for E92	754.00

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
South Coast Emergency Vehicle Service	Fuel cap E91	34.63
Southern California Edison	Electricity service	1,599.07
Sprint	E92 Sim card for MDC	37.99
Staples Credit Plan	Office supplies	978.50
State of CA Forestry & Fire Protection	Hazard mitigation project crews (26 days)	5,944.12
Suds-Duds Launderette	Turnouts cleaned	260.50
The Gas Company	Gas service	383.77
The UPS Store	Shipping charges	10.64
The Village Service Station	Gasoline charges, January	1,297.99
US Bank Corporate Payment System	Reed/Jenkins: Social Media for Disaster per diem	23.07
	Rope rescue equipment	26.49
	Fax and back-up server, monthly fees	27.78
	J. Reed: CERT Train-the-Trainer class	37.49
	A. Gil: personal rental car (reimbursed)	54.73
	Engineer practical evaluators meal	62.87
	Office supplies, postage, computer headset (Sta 2)	63.74
	K. Taylor: EMS Commission Meeting	97.96
	Business meetings, 900	120.49
	Gas springs for hose bed cover, E91	132.45
	Public Education: Open House supplies	140.84
	Back-up battery for Shepard Mesa radio	199.08
	NENA/APCO memberships: J. Jenkins FY 16-17	257.00
	Red flag alert signs	315.16
	J. Jenkins: Communications management training	359.88
	iPad keyboards (3), cell phone case for 914	380.45
	Household supplies: light bulbs	392.96
	Taylor/Gil: LCW Annual Conference deposit	453.96
	K. Taylor: Cal Chiefs Conference	484.46
	Gasoline charges	546.23
	Fire investigator helmets, Relm BK charger	647.40
	Fire investigation camera, 920 (budgeted)	1,039.11
	Seats for E391 (budgeted)	2,101.52
Veritiv Operating Company	Household supplies	180.11
Wageworks Inc	FSA administrative fee, December	110.50
Wageworks Inc	Montecito Fire FSA plan pmts, 12/14/16-1/23/17	9,607.32
William Wrenn	B. Wrenn Reimb: Confined Space Rescue Tech	897.68
	Fund 3650 Total	<u>118,272.68</u>



**MONTECITO FIRE PROTECTION DISTRICT  
WARRANTS AND CLAIMS DETAIL  
February 2017**

Payee	Description	Amount
<b>Fund 3650 - General</b>		
Aaron Briner	A. Briner Reimb: S-330 All-Risk	363.00
Across The Street Productions	Blue Card Command: R. McCracken	346.50
ADP Inc	ADP fees, 1 period	266.25
Aflac	Employee paid insurance, January	1,740.96
Amsoil Inc	Oil filters/fluids for vehicle maintenance	484.24
Araceli Gil	A. Gil Reimb: O-305 Type 3 Incident Management	111.25
Branch Out Tree Care LLC	Tree removal: Black Acacia (MWD)	3,500.00
Brandon Bennewate	B. Bennewate Reimb: Paramedic recertification	250.00
Burtens Fire Inc	Vehicle supplies: OES 317 window crank	97.18
Burtens Fire Inc	Vehicle supplies: E93 drain valves and pump switch	283.41
Burtens Fire Inc	Vehicle supplies: SCBA brackets for Patrols	469.10
Central Coast AV LLC	Dept Ops Center tech upgrade - final payment	23,149.36
CMC Rescue Inc	Rope rescue equipment (budgeted)	5,336.39
Coastal Housing Partnership	Coastal Housing membership: Montecito Fire, 2017	1,195.00
Community Radio Inc	Gibraltar space rental qtrly, Jan-March 2017	938.52
Cox Communications - Business	CAD connectivity & Internet	2,742.21
Eco Tree Works	Park Ln/Old Pueblo Tr: brush and dead tree removal	1,304.00
Emergency Medical Services Authority	EMT 2-year certification fees (2)	150.00
Frontier	Phone service	1,258.35
Gem Equipment Company	Oil pressure switch, E93	130.17
Hugo's Auto Detailing	Car wash service, December & January	300.00
Impulse Internet Services	Phone services, March	497.53
Informaco Emend Billing Service	IT equipment (network cables, cabinet, port switch)	610.16
Informaco Emend Billing Service	IT support, February	4,600.00
Iron Mountain	Shredding service, monthly fee	73.16
JDL Mapping	Mapping services, January	960.13
Jeff Villarreal	J. Villarreal Reimb: Firehouse World	949.78
Johnson Equipment Co	Lighting set, E91	142.38
Joy Equipment Protection	Fire extinguisher mounting brackets (2)	68.96
Kevin Taylor	K. Taylor Reimb: Columbia Southern MOS 5245	761.50
Liebert Cassidy Whitmore	K. Taylor: LCW Fire Management Academy	300.00
Lucas Grant	L. Grant Reimb: Instructor 1	737.79
Maeve Juarez	M. Juarez Reimb: Shot Hole Borer Conference	70.00
MAS Public Safety Consulting LLC	Response calls analytics service	495.00
Matt Shaw Concrete Inc	Concrete repairs to Sta. 1 bay and grounds	1,958.00
McPherson Tree Care Inc	Lower Hyde Project: chipping service	1,030.00
McPherson Tree Care Inc	Post-project chipping: W. Mountain Drive	457.50
Montecito Water District	Water service	597.63
Paradise Chevrolet	Hub cap covers (6): P920 and stock	404.39
Peyton Scapes	Landscape maintenance	550.00
Precision Imaging	Office copier usage fee, January	306.30
Price Postel & Parma	Legal services, January	4,234.50
Ready Refresh By Nestle	Bottled water	281.34
Safety First Seminars	In-house CPR certification class (10)	650.00
Safety Kleen Corp	Quarterly solvent tank maintenance	366.65
Sansum Clinic	Employee medical exams	8,637.00
Santa Barbara Co Fire Chief Assoc	Ederer/Kellogg/Gil: O-305 Incident Management Team	900.00
Santa Barbara News Press	Dispatch Radio RFP notice	70.40
SB County Auditor-Controller	Additional user sales tax	86.10
SB Tree Care Inc	Tree removal: Large Pine on E Mountain Dr.	1,850.00
Scott Chapman	S. Chapman Reimb: S-300 All-Risk	564.37
Sprint	E92 Sim card for MDC, January	37.99
The Gas Company	Gas service	298.88
The Village Service Station	Gasoline charges, January	1,592.99

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
Tierra Verde Tree Care	Debris Dam Romero Cyn Rd: brush removal	4,800.00
Tierra Verde Tree Care	Peterson Property: brush removal	1,800.00
Tierra Verde Tree Care	Covert Property: brush and Oak tree removal	4,700.00
TS Rowe Construction	Crown molding/shelf install in Conference Room	1,940.00
TS Rowe Construction	Drywall repairs/paint in Conference Room	4,521.00
US Bank Corporate Payment System	Fire investigation camera, 920 (credit)	- 39.95
	Fax and back-up server, monthly fees	18.94
	EMS business meetings (2)	33.95
	Paint chip repair kit, BC914	60.91
	Brush helmet name decals and 912 name badge	66.74
	Household supplies: batteries, hooks, light bulbs	80.64
	Service call for freezer and Stairmaster repair	81.39
	Christmas tree and recognition flowers	114.10
	Anti-virus software upgrades	137.70
	Office supplies: file folders	220.33
	Dispatch dorm refrigerator (budgeted)	269.99
	Gasoline charges	311.37
	GPS unit and map chip, wildland specialists	449.98
	K. Taylor: Cal Chiefs EMS Committee	483.59
	Side steps for PT91	484.90
	Small engine fuel	514.10
	ePCR manual printing fee	536.92
	J. Badaracco: CA Fire Mechanics Academy	540.00
	Wildland shirts/pants, 923	644.88
	Biltmore incident meals	681.70
	M. Juarez: Fire Investigator 1A	694.06
	IT rack for Conference Room	891.74
	Easton/Lee: CSDA District Governance Academy	1,000.00
Verizon Wireless	Wireless service, January	1,309.78
Wageworks Inc	Montecito Fire FSA plan pmts, 1/24-2/23/17	12,562.49
	Fund 3650 Total	<u>119,467.57</u>

**MONTECITO FIRE PROTECTION DISTRICT  
PAYROLL EXPENDITURES  
January and February 2017**

	<u>January</u>	<u>February</u>
Regular Salaries	\$ 511,445.00	\$ 526,311.23
Part-Time Salaries	7,067.50	-
Directors Fees	1,575.00	-
Auxiliary	-	-
FLSA Safety	6,275.80	12,578.30
FLSA Dispatch	3,723.60	2,829.28
Overtime	41,050.41	69,179.20
Dispatch Cadre Earnings	2,130.50	2,130.50
Mass Mutual 457 Contribution	12,600.00	8,400.00
Labor Code 4850 Payroll	24,235.30	20,826.72
Text Message Allowance	4,320.00	-
Uniform Allowance	21,375.00	-
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Gross Wages	\$ 635,798.11	\$ 642,255.23
District Contributions to Insurance	141,108.84	140,419.20
District Contributions to Medicare/SS	8,574.54	8,577.94
District Contributions to SUI	5,602.98	70.47
CalPERS Employee Contribution, District paid	48,240.62	48,856.11
CalPERS Employer Contribution, Employee paid	(34,952.24)	(36,244.00)
CalPERS, District Contribution	107,060.18	108,730.85
Health and Dependent Care FSA Contributions	(3,732.40)	(3,732.40)
Due to AFLAC	(1,740.96)	(1,740.96)
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Total Benefits	\$ 270,161.56	\$ 264,937.21
<b>Grand Total</b>	<b>\$ 905,959.67</b>	<b>\$ 907,192.44</b>

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME DETAIL  
January 2017**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Bennewate, B.	11/28/16		3.0	184.95			184.95	ImageTrend teacher training
Gregson, A.	12/18/16		2.5	210.63			210.63	Cold Springs alarm fire investigation
Hauser, B.	12/27/16		13.0	835.19	835.19			
Hickman, K.	12/27/16		8.0	567.12	567.12			
Grant, L.	12/28/16	16.0	8.0	406.92	406.92			
Poulos, T.	12/28/16		24.0	1,651.68	1,651.68			
Zeitsoff, J.	12/28/16		24.0	1,582.20	1,582.20			
Holthe, D.	12/29/16	8.0	16.0	1,420.32	1,420.32			
Poulos, T.	01/04/17		14.0	1,651.68	1,651.68			
Edwards, T.	01/08/17		24.0	2,022.00	2,022.00			
Taylor, J.	01/08/17		24.0	1,135.08	1,135.08			
<b>Payroll 1/13/17</b>				<b>11,667.77</b>	<b>11,272.19</b>	<b>-</b>	<b>395.58</b>	
Chapman, S.	01/10/17	24.0	-	-	-			
Ederer, T.	01/10/17		24.0	2,022.00	2,022.00			
Villarreal, J.	01/10/17		24.0	2,027.52	2,027.52			
Whitt, S.	01/10/17		3.0	169.47			169.47	EMS quarterly meeting
Edwards, S.	01/11/17		1.0	50.13	50.13			
McCracken, R.	01/11/17	4.0	19.0	1,326.68	1,326.68			
Bennewate, B.	01/14/17		5.5	339.08	339.08			
Broumand, A.	01/14/17		24.0	1,612.80	1,612.80			
Grant, L.	01/14/17		5.5	279.76	279.76			
Lauritson, R.	01/14/17		5.5	733.76	733.76			
Zeitsoff, J.	01/14/17		6.0	395.55	395.55			
Bennewate, B.	01/15/17		24.0	1,479.60	1,479.60			
Gil, A.	01/15/17	4.0	-	-			-	IS 700/800 classes
Lauritson, R.	01/15/17		24.0	3,201.84	3,201.84			
Ederer, T.	01/17/17		8.0	674.00	674.00		674.00	O-305 Type 3 IMT Training
Edwards, T.	01/18/17		24.0	2,022.00	2,022.00			
Ederer, T.	01/19/17		9.0	758.25	758.25		758.25	O-305 Type 3 IMT Training
Arnold, D.	01/20/17		3.0	139.86	139.86			
Chapman, S.	01/20/17		8.0	624.24	624.24			
Edwards, T.	01/20/17		24.0	2,022.00	2,022.00			
Hauser, B.	01/20/17		22.5	1,445.51	1,445.51			
Powell, K.	01/20/17		7.0	455.70	455.70			

Villarreal, J.	01/20/17	4.0	19.5	1,647.36	1,647.36			
Mann, K.	01/21/17		10.0	771.15	771.15			
Arnold, D.	01/22/17		24.0	1,118.88	1,118.88			
Bass, L.	01/22/17		24.0	1,671.84	1,671.84			
Blake, G.	01/22/17		6.0	407.88	407.88			
Edwards, T.	01/22/17		6.0	505.50	505.50			
Gregson, A.	01/22/17		6.0	505.50	505.50			
Muller, L.	01/22/17		6.0	300.78	300.78			
Widling, A.	01/22/17		8.0	674.00	674.00			
Gil, A.	01/17-01/20/17	13.0	-	-	-			O-305 Type 3 IMT Training
<b>Payroll 2/1/17</b>				<b>29,382.64</b>	<b>27,780.92</b>	<b>-</b>	<b>1,601.72</b>	
<b>Grand Total</b>				<b>41,050.41</b>	<b>39,053.11</b>	<b>-</b>	<b>1,997.30</b>	

% of Total      100.0%      95.1%      0.0%      4.9%

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME DETAIL  
February 2017**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Powell, K.	01/26/17		5.5	358.05	358.05			
Bennewate, B.	01/28/17		4.0	246.59			246.59	Burn prop training
Davis, S.	01/28/17		4.0	294.96			294.96	Burn prop training
Klemowicz, E.	01/28/17		4.0	248.64			248.64	Burn prop training backfill
Lauritson, R.	01/28/17		4.0	533.64			533.64	Burn prop training
Rupp, A.	01/28/17		6.0	310.86	310.86			
Wrenn, B.	01/28/17		4.0	203.46			203.46	Burn prop training backfill
Taylor, J.	01/29/17		24.0	1,135.08	1,135.08			
Bennewate, B.	02/01/17		2.5	154.13			154.13	HazMat meeting
Zeitsoff, J.	02/01/17		4.5	296.66	296.66			
Zeitsoff, J.	02/01/17		15.5	1,021.84	1,021.84			
Bennewate, B.	02/02/17		2.5	154.13	154.13			
Edwards, T.	02/03/17		24.0	2,022.00	2,022.00			
Hauser, B.	02/03/17		14.5	931.55	931.55			
Mann, K.	02/03/17		24.0	1,850.76	1,850.76			
Muller, L.	02/03/17		8.0	401.04	401.04			
Eubank, N.	02/05/17		24.0	1,118.88	1,118.88			
Grant, L.	02/05/17		24.0	1,220.76	1,220.76			
Gregson, A.	02/05/17		24.0	2,022.00	2,022.00			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Edwards, T.	02/07/17		24.0	2,022.00	2,022.00			
Zeitsoff, J.	02/07/17		20.5	1,351.46	1,351.46			
Davis, S.	02/08/17		24.0	1,821.24	1,821.24			
Rupp, A.	02/08/17		24.0	1,243.44	1,243.44			
Wrenn, B.	02/08/17	8.0	16.0	813.84	813.84			
<b>Payroll 2/16/17</b>				<b>21,777.01</b>	<b>20,095.59</b>	<b>-</b>	<b>1,681.42</b>	
Skei, E.	01/23/17		2.5	205.84			205.84	Rope rescue program preparation
Briner, A.	01/28/17		4.0	322.68			322.68	Burn prop training
Holthe, D.	01/28/17		4.0	355.08			355.08	Burn prop training
Skei, E.	02/01/17		1.5	123.50			123.50	Rope rescue program preparation
Hickman, K.	02/02/17		7.0	496.23	496.23			
Hickman, K.	02/03/17		8.0	567.12	567.12			
Whitt, S.	02/07/17	24.0	-	-	-			
Blake, G.	02/09/17		24.0	1,631.52	1,631.52			
Edwards, T.	02/09/17		10.5	884.63	884.63			
Walkup, R.	02/09/17		24.0	1,531.80	1,531.80			
Zeitsoff, J.	02/09/17		24.0	1,582.20	1,582.20			
Wilding, A.	02/10/17			37.50	37.50			Processing error to be corrected next payroll
Chapman, S.	02/11/17	24.0	-	-	-			
Gregson, A.	02/12/17		24.0	2,022.00	2,022.00			
Arnold, D.	02/13/17		10.0	466.20			466.20	Rope rescue training backfill
Blake, G.	02/13/17		10.0	679.80			679.80	Rope rescue training backfill
Fuentes, E.	02/13/17		10.0	771.15			771.15	Rope rescue training backfill
Galbraith, R.	02/13/17		10.0	653.55			653.55	Rope rescue training backfill
Hickman, K.	02/13/17		9.0	638.01			638.01	Wildland arson investigation training
Rupp, A.	02/13/17		10.0	518.10			518.10	Rope rescue training backfill
Villarreal, J.	02/13/17		10.0	844.80			844.80	Rope rescue training backfill
Broumand, A.	02/14/17		9.5	638.40			638.40	Wildland arson investigation training
Ederer, T.	02/14/17		24.0	2,022.00	2,022.00			
Eubank, N.	02/14/17		24.0	1,118.88	1,118.88			
Poulos, T.	02/14/17		18.0	1,238.76	1,238.76			
Hickman, K.	02/15/17		9.0	638.01			638.01	Wildland arson investigation training
Hauser, B.	02/16/17		24.0	1,541.88	1,541.88			
Taylor, J.	02/16/17		24.0	1,135.08	1,135.08			
Walkup, R.	02/16/17		24.0	1,531.80	1,531.80			
Arnold, D.	02/17/17		6.5	303.03	303.03			
Arnold, D.	02/17/17		10.0	466.20	466.20			
Badaracco, J.	02/17/17		3.0	270.05			270.05	Storm event upstafing

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Davis, S.	02/17/17		5.5	417.37	417.37			
Fuentes, E.	02/17/17		11.5	886.82	886.82			
Galbraith, R.	02/17/17		24.0	1,568.52	1,568.52			
Gregson, A.	02/17/17		2.0	168.50			168.50	Storm event upstaffing
Holthe, D.	02/17/17		3.0	266.31	266.31			
Jenkins, J.	02/17/17		3.0	344.03			344.03	Storm event upstaffing
Juarez, M.	02/17/17	4.0	-	-			-	Storm event upstaffing
Kellogg, K.	02/17/17	4.0	-	-			-	Storm event upstaffing
Klemowicz, E.	02/17/17		24.0	1,491.84	1,491.84			
McCracken, R.	02/17/17		5.5	384.04	384.04			
Muller, L.	02/17/17		26.0	1,303.38	1,303.38			
Powell, K.	02/17/17		5.0	325.50	325.50			
Villarreal, J.	02/17/17		19.0	1,605.12	1,605.12			
Mann, K.	02/18/17		24.0	1,850.76	1,850.76			
Poulos, T.	02/18/17		24.0	1,651.68	1,651.68			
Rupp, A.	02/18/17		9.0	466.29	466.29			
Davis, S.	02/19/17		24.0	1,821.24	1,821.24			
Briner, A.	02/20/17		24.0	1,936.08	1,936.08			
Edwards, T.	02/20/17		3.0	252.75	252.75			
Grant, L.	02/20/17		24.0	1,220.76	1,220.76			
Hickman, K.	02/20/17	8.0	16.0	1,134.24	1,134.24			
Briner, A.	02/21/17		24.0	1,936.08	1,936.08			
Skei, E.	02/22/17	24.0	-	-				
Taylor, J.	02/23/17		24.0	1,135.08	1,135.08			
<b>Payroll 3/1/17</b>				<b>47,402.19</b>	<b>39,764.49</b>	<b>-</b>	<b>7,637.70</b>	
<b>Grand Total</b>				<b>69,179.20</b>	<b>59,860.08</b>	<b>-</b>	<b>9,319.12</b>	

**% of Total      100.0%      86.5%      0.0%      13.5%**

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME SUMMARY**

**Fiscal Year 2015-16**

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	75,118.24
AUGUST	39,374.01	392,353.36	1,923.13	433,650.50
SEPTEMBER	81,872.55	211,227.62	2,502.77	295,602.94
OCTOBER	67,164.38	1,767.60	1,435.33	70,367.31
NOVEMBER	66,602.43	28,894.69	15,424.45	110,921.57
DECEMBER	96,812.16	4,730.31	12,117.85	113,660.32
JANUARY	52,753.02	2,139.45	6,680.76	61,573.23
FEBRUARY	47,051.95	-	3,740.82	50,792.77
MARCH	43,290.30	-	7,347.09	50,637.39
APRIL	56,824.52	-	11,211.22	68,035.74
MAY	63,849.08	-	16,615.00	80,464.08
JUNE	78,342.88	106,774.55	29,012.57	214,130.00
<b>TOTAL</b>	<b>720,278.91</b>	<b>794,241.56</b>	<b>110,433.61</b>	<b>1,624,954.08</b>

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD Feb 2016	477,972.13	687,467.01	46,247.73	1,211,686.87

**Fiscal Year 2016-17**

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	46,936.95	69,707.18	9,507.39	<b>126,151.52</b>
AUGUST	43,966.30	436,798.35	7,470.87	<b>488,235.52</b>
SEPTEMBER	34,992.70	163,041.82	(4,999.72)	<b>193,034.80</b>
OCTOBER	65,818.98	127,655.74	6,734.15	<b>200,208.87</b>
NOVEMBER	45,003.12	20,434.23	14,015.22	<b>79,452.57</b>
DECEMBER	46,995.02	-	7,596.39	<b>54,591.41</b>
JANUARY	39,053.11	-	1,997.30	<b>41,050.41</b>
FEBRUARY	59,860.08	-	9,319.12	<b>69,179.20</b>
MARCH				-
APRIL				-
MAY				-
JUNE				-
<b>TOTAL</b>	<b>382,626.25</b>	<b>817,637.32</b>	<b>51,640.72</b>	<b>1,251,904.29</b>

Budget	750,000.00	455,000.00	125,000.00
% of Budget	51.0%	179.7%	41.3%



**Variance Report**  
**Finance Committee - March 13, 2017**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis.
2 Balance Sheet	0130	Cash held with Cochrane Property Management for rental property units. A disbursement was issued in May for the balance over \$5,000.
3 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled.
4 Balance Sheet	1015 & 1210	The EFT and accounts payable account reflects expenses entered by February 28, but disbursement payment wasn't completed until March. See Cash Reconciliation for vendor details.
5 Financial Status	Taxes Total	Approximately 55% of property tax revenues are distributed by December. The District was at 54.81% at December 31.
6 Financial Status	3750 & 4476	Due to a busy fire season, the District exceeded the budgeted revenue for state and federal fire assignments. Please see the Fire Assignments spreadsheet for details.
7 Financial Status	6301	The overtime reimbursable account exceeds the budgeted amount due to a busy fire season. A budget amendment will be presented in May/June to adjust the budgeted amount.
8 Financial Status	6900 & 7090	The premiums for worker's compensation and general liability insurance require full payment at the beginning of the fiscal year.
9 Financial Status	7200	Maintenance expenses for building and grounds is higher than expected this fiscal year. This account will be closely monitored.
10 Financial Status	7205	The Wildland Specialists are involved in ongoing hazard mitigation projects in the Fuel Treatment Networks. The "Neighborhood Projects" will start in late February.
11 Financial Status	7348, 7650, 8300	This line item accounts for various budgeted expenses, which have not been purchased yet.
12 Financial Status	7460	Professional services expenditures are lower than expected YTD. The Public Information/Education project was budgeted for \$80,000 and the project will be ongoing through the fiscal year end.
13 Financial Status	7546	Admin fee paid to the SB County Tax Collector's office. Usually collected in May or April. The expected fee for FY16-17 is \$238k.
14 Financial Status	7630	This line item has exceeded the budgeted amount due to nozzles (\$3,000) that were budgeted and ordered last fiscal year, but did not arrive until July.
15 Financial Trend	6600	Health insurance expenses are higher than in past years because the District increased the employer-paid portion on July 1, 2016, in an effort to keep up with rising insurance premiums.
16 Financial Trend	7030	Expenses in 2016 are higher than in past years due to the purchase of turnouts for \$34,000. A second order will be placed this fiscal year.
17 Financial Trend	8300	Expenses in 2016 are higher than in past years due to the purchase of a cardiac monitor, radios and a 50% deposit towards the DOC A/V project. Other budgeted items have not been purchased yet.
18 Expenditure Trend	6100	The payroll expense varies based on the number of payroll periods recorded during each month. September - 3, October 1, Nov - 2, Dec - 2, Jan - 2, Feb - 2



# Balance Sheet

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2017
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	6,641,431.11	10,207,076.92	10,702,022.18	6,146,485.85
0112 -- Deposits in Transit	0.00	2,038.00	2,038.00	0.00
0115 -- Treasury FMV Adjustment	17,772.21	0.00	23,284.88	-5,512.67 <b>1</b>
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	12,417.96	19,982.32	23,724.78	8,675.50 <b>2</b>
0211 -- Prop Tax Impounds Receivable	82,969.00	0.00	0.00	82,969.00 <b>3</b>
0230 -- Accounts Receivable	265,326.00	0.00	265,326.00	0.00
0240 -- Interest Receivable	10,995.48	9,722.69	20,718.17	0.00
Total Assets	7,031,411.76	10,238,819.93	11,037,114.01	6,233,117.68
Total Assets & Other Debits	7,031,411.76	10,238,819.93	11,037,114.01	6,233,117.68
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	3,657,599.36	3,657,599.36	0.00
1015 -- EFT Payable	23,108.95	1,255,596.60	1,246,665.32	14,177.67 <b>4</b>
1020 -- Salaries & Benefits Payable	337,000.00	337,000.00	0.00	0.00
1210 -- Accounts Payable	12,850.40	4,902,285.53	4,909,350.13	19,915.00 <b>4</b>
1240 -- Accrued Expenses	91,234.00	91,234.00	0.00	0.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	1,246,157.06	1,246,157.06	0.00
Total Liabilities	467,193.35	11,489,872.55	11,059,771.87	37,092.67
<b>Equity</b>				
2120 -- Fund Balance-Restricted	17,772.21	17,772.21	0.00	0.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	5,345,946.20	29,422,027.78	29,071,606.59	4,995,525.01
Total Equity	6,564,218.41	29,439,799.99	29,071,606.59	6,196,025.01



# Balance Sheet

As of: 2/28/2017  
Accounting Period: CLOSED

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2017
Total Liabilities, Equity & Other Credits	7,031,411.76	40,929,672.54	40,131,378.46	6,233,117.68

# Balance Sheet

As of: 2/28/2017  
Accounting Period: CLOSED

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

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2017
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	198.05	455,371.25	455,361.64	207.66
0115 -- Treasury FMV Adjustment	0.53	0.00	0.68	-0.15
0240 -- Interest Receivable	0.29	8.96	9.25	0.00
Total Assets	198.87	455,380.21	455,371.57	207.51
Total Assets & Other Debits	198.87	455,380.21	455,371.57	207.51
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	49,294.00	49,294.00	0.00
1210 -- Accounts Payable	0.00	52,254.00	52,254.00	0.00
Total Liabilities	0.00	104,508.00	104,508.00	0.00
<b>Equity</b>				
2120 -- Fund Balance-Restricted	0.53	0.53	0.00	0.00
2140 -- Fund Balance-Assigned	198.34	0.00	0.00	198.34
2200 -- Fund Balance-Residual	0.00	911,364.32	911,373.49	9.17
Total Equity	198.87	911,364.85	911,373.49	207.51
Total Liabilities, Equity & Other Credits	198.87	1,015,872.85	1,015,881.49	207.51

# Balance Sheet

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2017
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,371,342.99	10,788.12	27,592.47	2,354,538.64
0115 -- Treasury FMV Adjustment	6,345.62	0.00	8,069.53	-1,723.91
0240 -- Interest Receivable	3,106.78	7,681.34	10,788.12	0.00
Total Assets	2,380,795.39	18,469.46	46,450.12	2,352,814.73
Total Assets & Other Debits	2,380,795.39	18,469.46	46,450.12	2,352,814.73
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	27,540.64	27,540.64	0.00	0.00
Total Liabilities	27,540.64	27,540.64	0.00	0.00
<b>Equity</b>				
2120 -- Fund Balance-Restricted	6,345.62	6,345.62	0.00	0.00
2140 -- Fund Balance-Assigned	2,346,909.13	0.00	0.00	2,346,909.13
2200 -- Fund Balance-Residual	0.00	376,467.36	382,372.96	5,905.60
Total Equity	2,353,254.75	382,812.98	382,372.96	2,352,814.73
Total Liabilities, Equity & Other Credits	2,380,795.39	410,353.62	382,372.96	2,352,814.73

# Balance Sheet

As of: 2/28/2017  
Accounting Period: CLOSED

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2016	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 2/28/2017
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	4,527,103.85	21,349.78	39,313.76	4,509,139.87
0115 -- Treasury FMV Adjustment	12,114.35	0.00	15,415.79	-3,301.44
0240 -- Interest Receivable	6,612.58	14,737.20	21,349.78	0.00
Total Assets	4,545,830.78	36,086.98	76,079.33	4,505,838.43
Total Assets & Other Debits	4,545,830.78	36,086.98	76,079.33	4,505,838.43
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	35,059.30	35,059.30	0.00
1210 -- Accounts Payable	0.00	35,059.30	35,059.30	0.00
1240 -- Accrued Expenses	32,286.00	32,286.00	0.00	0.00
Total Liabilities	32,286.00	102,404.60	70,118.60	0.00
<b>Equity</b>				
2120 -- Fund Balance-Restricted	12,114.35	12,114.35	0.00	0.00
2140 -- Fund Balance-Assigned	4,501,430.43	0.00	0.00	4,501,430.43
2200 -- Fund Balance-Residual	0.00	915,845.55	920,253.55	4,408.00
Total Equity	4,513,544.78	927,959.90	920,253.55	4,505,838.43
Total Liabilities, Equity & Other Credits	4,545,830.78	1,030,364.50	990,372.15	4,505,838.43

# Financial Status

As of: 2/28/2017 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	2/28/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	15,056,760.00	8,200,201.68	-6,856,558.32	54.46 %
3011 -- Property Tax-Unitary	131,405.00	0.00	-131,405.00	0.00 %
3015 -- PT PY Corr/Escapes Secured	-28,480.00	0.00	28,480.00	0.00 %
3020 -- Property Tax-Current Unsecd	649,510.00	651,888.55	2,378.55	100.37 %
3040 -- Property Tax-Prior Secured	29,655.00	0.00	-29,655.00	0.00 %
3050 -- Property Tax-Prior Unsecured	18,065.00	0.00	-18,065.00	0.00 %
3054 -- Supplemental Pty Tax-Current	293,350.00	0.00	-293,350.00	0.00 %
<b>Taxes</b>	<b>16,150,265.00</b>	<b>8,852,090.23</b>	<b>-7,298,174.77</b>	<b>54.81 %</b>
<b>Use of Money and Property</b>				
3380 -- Interest Income	22,835.00	9,722.69	-13,112.31	42.58 %
3381 -- Unrealized Gain/Loss Invstmnts	-17,774.00	-23,284.88	-5,510.88	131.01 %
3409 -- Other Rental of Bldgs and Land	52,260.00	26,130.00	-26,130.00	50.00 %
<b>Use of Money and Property</b>	<b>57,321.00</b>	<b>12,567.81</b>	<b>-44,753.19</b>	<b>21.93 %</b>
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	325,000.00	433,858.45	108,858.45	133.49 %
4220 -- Homeowners Property Tax Relief	82,975.00	41,306.50	-41,668.50	49.78 %
<b>Intergovernmental Revenue-State</b>	<b>407,975.00</b>	<b>475,164.95</b>	<b>67,189.95</b>	<b>116.47 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	130,000.00	386,734.89	256,734.89	297.49 %
<b>Intergovernmental Revenue-Federal</b>	<b>130,000.00</b>	<b>386,734.89</b>	<b>256,734.89</b>	<b>297.49 %</b>
<b>Charges for Services</b>				
5105 -- Reimb for District Services	185,995.00	92,553.73	-93,441.27	49.76 %
<b>Charges for Services</b>	<b>185,995.00</b>	<b>92,553.73</b>	<b>-93,441.27</b>	<b>49.76 %</b>



# Financial Status

As of: 2/28/2017 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	2/28/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	6,000.00	1,786.52	-4,213.48	29.78 %
Miscellaneous Revenue	6,000.00	1,786.52	-4,213.48	29.78 %
Revenues	16,937,556.00	9,820,898.13	-7,116,657.87	57.98 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	7,369,515.00	4,385,324.27	2,984,190.73	59.51 %
6300 -- Overtime	125,000.00	71,189.80	53,810.20	56.95 %
6301 -- Overtime - Reimbursable	455,000.00	812,886.31	-357,886.31	178.66 %
6310 -- Overtime - Constant Staffing	750,000.00	313,571.39	436,428.61	41.81 %
6400 -- Retirement Contribution	2,203,416.00	1,593,886.11	609,529.89	72.34 %
6550 -- FICA/Medicare	101,949.00	77,663.50	24,285.50	76.18 %
6600 -- Health Insurance Contrib	1,635,805.00	1,207,828.47	427,976.53	73.84 %
6700 -- Unemployment Ins Contribution	11,555.00	5,971.63	5,583.37	51.68 %
6900 -- Workers Compensation	525,000.00	487,005.21	37,994.79	92.76 %
Salaries and Employee Benefits	13,177,240.00	8,955,326.69	4,221,913.31	67.96 %
Services and Supplies				
7030 -- Clothing and Personal	102,950.00	42,136.28	60,813.72	40.93 %
7050 -- Communications	109,800.00	51,590.96	58,209.04	46.99 %
7060 -- Food	2,500.00	970.77	1,529.23	38.83 %
7070 -- Household Supplies	32,500.00	17,854.60	14,645.40	54.94 %
7090 -- Insurance	31,000.00	25,661.93	5,338.07	82.78 %
7120 -- Equipment Maintenance	35,000.00	15,882.62	19,117.38	45.38 %
7200 -- Structure & Ground Maintenance	32,050.00	26,090.46	5,959.54	81.41 %
7205 -- Fire Defense Zone	268,000.00	76,097.72	191,902.28	28.39 %
7322 -- Consulting & Mgmt Fees	3,350.00	1,597.80	1,752.20	47.70 %

# Financial Status

As of: 2/28/2017 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	2/28/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
7324 -- Audit and Accounting Fees	23,250.00	17,875.25	5,374.75	76.88 %
7348 -- Instruments & Equip. < \$5000	97,575.00	20,850.10	76,724.90	21.37 % 11
7363 -- Equipment Maintenance	60,200.00	45,409.73	14,790.27	75.43 %
7400 -- Medical, Dental and Lab	44,800.00	39,067.03	5,732.97	87.20 %
7430 -- Memberships	9,500.00	11,052.00	-1,552.00	116.34 %
7450 -- Office Expense	27,500.00	14,180.52	13,319.48	51.57 %
7460 -- Professional & Special Service	311,750.00	117,122.88	194,627.12	37.57 % 12
7507 -- ADP Payroll Fees	7,500.00	3,841.10	3,658.90	51.21 %
7510 -- Contractual Services	57,000.00	32,149.21	24,850.79	56.40 %
7530 -- Publications & Legal Notices	3,000.00	4,486.96	-1,486.96	149.57 %
7546 -- Administrative Expense	200,000.00	0.00	200,000.00	0.00 % 13
7580 -- Rents/Leases-Structure	4,400.00	2,778.36	1,621.64	63.14 %
7630 -- Small Tools & Instruments	9,600.00	11,188.33	-1,588.33	116.55 % 14
7650 -- Special Departmental Expense	82,000.00	13,567.17	68,432.83	16.55 % 11
7671 -- Special Projects	18,500.00	5,978.54	12,521.46	32.32 %
7730 -- Transportation and Travel	25,000.00	10,884.63	14,115.37	43.54 %
7731 -- Gasoline-Oil-Fuel	63,000.00	19,756.11	43,243.89	31.36 %
7732 -- Training	87,750.00	30,263.11	57,486.89	34.49 %
7760 -- Utilities	48,000.00	31,634.06	16,365.94	65.90 %
Services and Supplies	1,797,475.00	689,968.23	1,107,506.77	38.39 %
Capital Assets				
8300 -- Equipment	403,100.00	88,434.61	314,665.39	21.94 % 11
Capital Assets	403,100.00	88,434.61	314,665.39	21.94 %
Expenditures	15,377,815.00	9,733,729.53	5,644,085.47	63.30 %

# Financial Status

As of: 2/28/2017 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	2/28/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	1,642,000.00	455,362.00	1,186,638.00	27.73 %
Other Financing Uses	1,642,000.00	455,362.00	1,186,638.00	27.73 %
Other Financing Sources & Uses	-1,642,000.00	-455,362.00	1,186,638.00	27.73 %
Changes to Fund Balances				
Decrease to Restricted	17,774.00	17,772.21	-1.79	99.99 %
9797 -- Unrealized Gains	17,774.00	17,772.21	-1.79	99.99 %
Decrease to Restricted	17,774.00	17,772.21	-1.79	99.99 %
Changes to Fund Balances	17,774.00	17,772.21	-1.79	99.99 %
Montecito Fire Protection Dist	-64,485.00	-350,421.19	-285,936.19	543.42 %

# Financial Status

As of: 2/28/2017 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	2/28/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	8.96	8.96	--
3381 -- Unrealized Gain/Loss Invstmnts	-2.00	-0.68	1.32	34.00 %
Use of Money and Property	-2.00	8.28	10.28	-414.00 %
<b>Revenues</b>	-2.00	8.28	10.28	-414.00 %
<b>Expenditures</b>				
Services and Supplies				
7460 -- Professional & Special Service	3,500.00	2,960.00	540.00	84.57 %
Services and Supplies	3,500.00	2,960.00	540.00	84.57 %
Other Charges				
7830 -- Interest Expense	17,402.00	17,402.00	0.00	100.00 %
Other Charges	17,402.00	17,402.00	0.00	100.00 %
Expenditures	20,902.00	20,362.00	540.00	97.42 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	456,000.00	455,362.00	-638.00	99.86 %
Other Financing Sources	456,000.00	455,362.00	-638.00	99.86 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	435,000.00	434,999.64	0.36	100.00 %
Other Financing Uses	435,000.00	434,999.64	0.36	100.00 %
Other Financing Sources & Uses	21,000.00	20,362.36	-637.64	96.96 %

# Financial Status

As of: 2/28/2017 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	2/28/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	2.00	0.53	-1.47	26.50 %
Decrease to Restricted	2.00	0.53	-1.47	26.50 %
Changes to Fund Balances	2.00	0.53	-1.47	26.50 %
Montecito Fire Pension Oblig	98.00	9.17	-88.83	9.36 %

# Financial Status

As of: 2/28/2017 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	2/28/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	10,000.00	7,681.34	-2,318.66	76.81 %
3381 -- Unrealized Gain/Loss Invstmnts	-6,346.00	-8,069.53	-1,723.53	127.16 %
Use of Money and Property	3,654.00	-388.19	-4,042.19	-10.62 %
<b>Revenues</b>	<b>3,654.00</b>	<b>-388.19</b>	<b>-4,042.19</b>	<b>-10.62 %</b>
<b>Expenditures</b>				
<b>Capital Assets</b>				
8300 -- Equipment	60,000.00	51.83	59,948.17	0.09 %
<b>Capital Assets</b>	<b>60,000.00</b>	<b>51.83</b>	<b>59,948.17</b>	<b>0.09 %</b>
<b>Expenditures</b>				
5910 -- Oper Trf (In)-General Fund	352,000.00	0.00	-352,000.00	0.00 %
<b>Other Financing Sources</b>	<b>352,000.00</b>	<b>0.00</b>	<b>-352,000.00</b>	<b>0.00 %</b>
<b>Other Financing Sources &amp; Uses</b>	<b>352,000.00</b>	<b>0.00</b>	<b>-352,000.00</b>	<b>0.00 %</b>
<b>Changes to Fund Balances</b>				
9797 -- Unrealized Gains	6,346.00	6,345.62	-0.38	99.99 %
<b>Decrease to Restricted</b>	<b>6,346.00</b>	<b>6,345.62</b>	<b>-0.38</b>	<b>99.99 %</b>
<b>Changes to Fund Balances</b>	<b>6,346.00</b>	<b>6,345.62</b>	<b>-0.38</b>	<b>99.99 %</b>
<b>Montecito Fire Cap Outlay Res</b>	<b>302,000.00</b>	<b>5,905.60</b>	<b>-296,094.40</b>	<b>1.96 %</b>

# Financial Status

As of: 2/28/2017 (66% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2017 Fiscal Year Adjusted Budget	2/28/2017 Year-To-Date Actual	6/30/2017 Fiscal Year Variance	6/30/2017 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	15,000.00	14,737.20	-262.80	98.25 %
3381 -- Unrealized Gain/Loss Invstmnts	-12,116.00	-15,415.79	-3,299.79	127.23 %
Use of Money and Property	2,884.00	-678.59	-3,562.59	-23.53 %
<b>Revenues</b>	2,884.00	-678.59	-3,562.59	-23.53 %
<b>Expenditures</b>				
<b>Capital Assets</b>				
8100 -- Land	200,000.00	7,027.76	192,972.24	3.51 %
<b>Capital Assets</b>	200,000.00	7,027.76	192,972.24	3.51 %
<b>Expenditures</b>	200,000.00	7,027.76	192,972.24	3.51 %
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Sources</b>				
5910 -- Oper Trf (In)-General Fund	834,000.00	0.00	-834,000.00	0.00 %
<b>Other Financing Sources</b>	834,000.00	0.00	-834,000.00	0.00 %
<b>Other Financing Sources &amp; Uses</b>	834,000.00	0.00	-834,000.00	0.00 %
<b>Changes to Fund Balances</b>				
<b>Decrease to Restricted</b>				
9797 -- Unrealized Gains	12,116.00	12,114.35	-1.65	99.99 %
<b>Decrease to Restricted</b>	12,116.00	12,114.35	-1.65	99.99 %
<b>Changes to Fund Balances</b>	12,116.00	12,114.35	-1.65	99.99 %
<b>Montecito Fire Land &amp; Building</b>	649,000.00	4,408.00	-644,592.00	0.68 %
<b>Net Financial Impact</b>	886,613.00	-340,098.42	-1,226,711.42	-38.36 %

# Financial Trend

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual	2/28/2017 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	7,721,764.82	8,098,627.69	8,200,201.68
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	-486.36	0.00
3020 -- Property Tax-Current Unsecd	631,309.28	658,613.77	651,888.55
3040 -- Property Tax-Prior Secured	-102.20	119.31	0.00
3050 -- Property Tax-Prior Unsecured	0.00	56.05	0.00
3054 -- Supplemental Pty Tax-Current	16,261.83	0.00	0.00
3056 -- Supplemental Pty Tax-Prior	-2,580.20	0.00	0.00
<b>Taxes</b>	<b>8,366,653.53</b>	<b>8,756,930.46</b>	<b>8,852,090.23</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	4,034.08	4,003.97	9,722.69
3381 -- Unrealized Gain/Loss Invstmnts	-7,657.12	-8,842.06	-23,284.88
3409 -- Other Rental of Bldgs and Land	20,656.56	21,775.00	26,130.00
<b>Use of Money and Property</b>	<b>17,033.52</b>	<b>16,936.91</b>	<b>12,567.81</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	279,318.65	61,845.20	433,858.45
4220 -- Homeowners Property Tax Relief	42,183.11	41,487.16	41,306.50
<b>Intergovernmental Revenue-State</b>	<b>321,501.76</b>	<b>103,332.36</b>	<b>475,164.95</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	11,203.88	382,285.31	386,734.89
<b>Intergovernmental Revenue-Federal</b>	<b>11,203.88</b>	<b>382,285.31</b>	<b>386,734.89</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	90,078.00	91,519.17	92,553.73
<b>Charges for Services</b>	<b>90,078.00</b>	<b>91,519.17</b>	<b>92,553.73</b>



# Financial Trend

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual	2/28/2017 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	29,235.70	2,429.21	1,786.52
Miscellaneous Revenue	29,235.70	2,429.21	1,786.52
Revenues	8,835,706.39	9,353,433.42	9,820,898.13
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	4,028,384.54	4,221,936.28	4,385,324.27
6300 -- Overtime	921,742.91	43,565.70	71,189.80
6301 -- Overtime - Reimbursable	0.00	691,154.43	812,886.31
6310 -- Overtime - Constant Staffing	0.00	442,968.82	313,571.39
6400 -- Retirement Contribution	1,125,562.71	1,503,488.05	1,593,886.11
6475 -- Retiree Medical OPEB	536,712.00	1,646,956.00	0.00
6550 -- FICA/Medicare	67,003.85	71,840.54	77,663.50
6600 -- Health Insurance Contrib	930,576.81	1,026,914.64	1,207,828.47
6700 -- Unemployment Ins Contribution	7,841.48	7,946.82	5,971.63
6900 -- Workers Compensation	442,251.83	451,688.19	487,005.21
Salaries and Employee Benefits	8,060,076.13	10,108,459.47	8,955,326.69
Services and Supplies			
7030 -- Clothing and Personal	3,461.25	6,046.01	42,136.28
7050 -- Communications	58,689.92	56,640.16	51,590.96
7060 -- Food	259.50	378.13	970.77
7070 -- Household Supplies	12,887.66	16,255.41	17,854.60
7090 -- Insurance	30,051.15	27,333.00	25,661.93
7120 -- Equipment Maintenance	24,046.90	10,720.57	15,882.62
7200 -- Structure & Ground Maintenance	25,298.93	21,221.95	26,090.46
7205 -- Fire Defense Zone	13,157.38	48,842.29	76,097.72

# Financial Trend

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual	2/28/2017 Year-To-Date Actual
7322 -- Consulting & Mgmt Fees	1,292.41	1,380.50	1,597.80
7324 -- Audit and Accounting Fees	18,251.00	18,483.25	17,875.25
7348 -- Instruments & Equip. < \$5000	5,989.57	1,207.24	20,850.10
7363 -- Equipment Maintenance	19,785.48	44,166.10	45,409.73
7400 -- Medical, Dental and Lab	12,798.27	34,899.65	39,067.03
7430 -- Memberships	8,728.00	7,320.50	11,052.00
7450 -- Office Expense	18,930.93	47,191.12	14,180.52
7460 -- Professional & Special Service	186,731.44	144,560.92	117,122.88
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	4,261.19	4,137.38	3,841.10
7510 -- Contractual Services	30,484.27	26,121.16	32,149.21
7530 -- Publications & Legal Notices	1,272.96	2,373.88	4,486.96
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,794.55	2,743.02	2,778.36
7630 -- Small Tools & Instruments	3,443.85	5,800.25	11,188.33
7650 -- Special Departmental Expense	56,404.25	29,875.37	13,567.17
7671 -- Special Projects	7,114.16	5,182.94	5,978.54
7730 -- Transportation and Travel	8,068.39	15,375.53	10,884.63
7731 -- Gasoline-Oil-Fuel	27,668.87	32,622.79	19,756.11
7732 -- Training	30,281.87	42,155.21	30,263.11
7760 -- Utilities	32,797.77	26,909.01	31,634.06
Services and Supplies	644,951.92	679,943.34	689,968.23
Other Charges			
7860 -- Contrib To Other Agencies	0.00	25,000.00	0.00
Other Charges	0.00	25,000.00	0.00
Capital Assets			
8300 -- Equipment	58,276.46	10,400.21	88,434.61
			17

# Financial Trend

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual	2/28/2017 Year-To-Date Actual
Capital Assets	58,276.46	10,400.21	88,434.61
Expenditures	8,763,304.51	10,823,803.02	9,733,729.53
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	2,459,473.00	0.00
5919 -- Sale Capital Assets-Prsnl Prop	0.00	32,214.00	0.00
Other Financing Sources	0.00	2,491,687.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	769,113.00	795,530.00	455,362.00
Other Financing Uses	769,113.00	795,530.00	455,362.00
Other Financing Sources & Uses	-769,113.00	1,696,157.00	-455,362.00
Changes to Fund Balances			
Decrease to Nonspendables			
9605 -- Prepaids/Deposits	0.00	0.00	0.00
Decrease to Nonspendables	0.00	0.00	0.00
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	2,865.52	17,772.21
Decrease to Restricted	0.00	2,865.52	17,772.21
Increase to Nonspendables			
9605 -- Prepaids/Deposits	3,258.00	0.00	0.00
Increase to Nonspendables	3,258.00	0.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00

# Financial Trend

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	2/28/2015 Year-To-Date Actual	2/29/2016 Year-To-Date Actual	2/28/2017 Year-To-Date Actual
Changes to Fund Balances	-3,258.00	2,865.52	17,772.21
Montecito Fire Protection Dist	-699,969.12	228,652.92	-350,421.19
Net Financial Impact	-699,969.12	228,652.92	-350,421.19

# Expenditure Trend

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2016 Month-To-Date Actual	10/31/2016 Month-To-Date Actual	11/30/2016 Month-To-Date Actual	12/31/2016 Month-To-Date Actual	1/31/2017 Month-To-Date Actual	2/28/2017 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	847,939.76	306,470.65	555,241.42	538,079.08	661,397.73	576,777.99
6300 -- Overtime	1,171.10	4,017.00	11,474.66	7,435.58	16,690.71	21,697.31
6301 -- Overtime - Reimbursable	445,882.78	92,982.74	55,107.23	0.00	0.00	0.00
6310 -- Overtime - Constant Staffing	58,329.74	42,143.68	40,959.31	51,279.13	23,830.58	29,462.34
6400 -- Retirement Contribution	123,408.18	120,226.89	118,710.10	120,783.89	146,201.57	120,037.43
6550 -- FICA/Medicare	19,581.73	5,915.76	9,295.30	8,235.88	9,358.54	8,327.22
6600 -- Health Insurance Contrib	131,793.72	134,903.31	141,589.70	136,215.45	142,554.11	141,108.84
6700 -- Unemployment Ins Contribution	214.21	0.00	21.24	33.56	5,002.26	620.93
6900 -- Workers Compensation	-13,449.57	0.00	0.00	-7,723.03	-11,183.74	-4,463.44
<b>Total Salaries and Employee Benefits</b>	<b>1,614,871.65</b>	<b>706,660.03</b>	<b>932,398.96</b>	<b>854,339.54</b>	<b>993,851.76</b>	<b>893,568.62</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	-1,000.00	2,397.89	1,926.10	1,147.02	0.00	711.62
7050 -- Communications	5,210.44	6,623.10	7,466.16	7,445.40	7,195.03	5,845.86
7060 -- Food	-211.94	154.22	211.94	134.85	0.00	681.70
7070 -- Household Supplies	1,945.49	2,455.76	1,853.49	4,517.91	2,152.01	635.93
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	601.49	1,366.64	380.85	3,904.45	7,378.11	517.00
7200 -- Structure & Ground Maintenance	3,458.36	845.05	3,541.51	5,819.54	1,569.00	8,969.00
7205 -- Fire Defense Zone	0.00	3,400.00	1,000.00	28,400.00	14,668.19	19,927.48
7322 -- Consulting & Mgmt Fees	0.00	0.00	1,065.20	0.00	532.60	0.00
7324 -- Audit and Accounting Fees	0.00	3,400.75	0.00	0.00	11,073.75	0.00
7348 -- Instruments & Equip. < \$5000	0.00	1,894.17	640.46	11,953.43	1,065.60	5,296.44
7363 -- Equipment Maintenance	1,623.21	6,845.66	20,220.19	-3,268.04	5,531.46	2,902.82
7400 -- Medical, Dental and Lab	10,312.87	12,160.91	3,704.74	5,631.59	1,345.15	0.00
7430 -- Memberships	400.00	850.00	105.00	6,910.00	257.00	1,195.00
7450 -- Office Expense	1,443.63	3,981.41	578.93	2,275.65	1,606.88	2,638.61

Last Updated: 3/9/2017 5:04 AM

# Expenditure Trend

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2016 Month-To-Date Actual	10/31/2016 Month-To-Date Actual	11/30/2016 Month-To-Date Actual	12/31/2016 Month-To-Date Actual	1/31/2017 Month-To-Date Actual	2/28/2017 Month-To-Date Actual
7460 -- Professional & Special Service	13,754.00	21,408.50	4,757.50	21,860.00	8,613.50	19,226.63
7507 -- ADP Payroll Fees	767.15	505.35	485.94	544.52	490.23	266.25
7510 -- Contractual Services	2,633.09	793.85	318.94	4,786.43	1,734.90	156.64
7530 -- Publications & Legal Notices	0.00	0.00	0.00	1,465.00	0.00	70.40
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	919.92	0.00	0.00	938.52
7630 -- Small Tools & Instruments	785.49	6,979.33	-69.25	734.40	649.00	0.00
7650 -- Special Departmental Expense	-62.50	765.97	840.00	210.23	-117.25	114.10
7671 -- Special Projects	2,270.69	1,434.00	2,133.01	0.00	140.84	0.00
7730 -- Transportation and Travel	1,592.24	488.00	2,373.31	1,402.52	1,217.80	1,517.54
7731 -- Gasoline-Oil-Fuel	3,528.98	4,094.38	-2,099.94	3,905.47	4,583.04	2,418.46
7732 -- Training	1,342.19	6,757.77	922.57	5,172.68	4,855.87	7,088.25
7760 -- Utilities	2,885.27	2,932.73	8,185.89	2,539.63	8,176.79	896.51
Total Services and Supplies	53,280.15	92,535.44	61,462.46	117,492.68	84,719.50	82,014.76
Capital Assets						
8300 -- Equipment	30,437.17	12,198.08	0.00	0.00	22,650.00	23,149.36
Total Capital Assets	30,437.17	12,198.08	0.00	0.00	22,650.00	23,149.36
Total Expenditures	1,698,588.97	811,393.55	993,861.42	971,832.22	1,101,221.26	998,732.74
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	49,294.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	49,294.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	49,294.00	0.00	0.00
Total Montecito Fire Protection Dist	1,698,588.97	811,393.55	993,861.42	1,021,126.22	1,101,221.26	998,732.74
Total Report	1,698,588.97	811,393.55	993,861.42	1,021,126.22	1,101,221.26	998,732.74

# Expenditure Trend

As of: 2/28/2017  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	9/30/2016 Month-To-Date Actual	10/31/2016 Month-To-Date Actual	11/30/2016 Month-To-Date Actual	12/31/2016 Month-To-Date Actual	1/31/2017 Month-To-Date Actual	2/28/2017 Month-To-Date Actual

**MONTECITO FIRE PROTECTION DISTRICT  
FIRE ASSIGNMENTS BILLING DETAIL  
FY 2016-17**

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received
River Complex, CA-SHF-002066	20156190	08/05/15	08/23/16	USFS	\$ 13,932.55	03/02/17	\$ 13,932.55
Sherpa Fire, CA-LPF-001643	2016-06R	06/15-06/27/16	08/31/16	USFS	1,343.45	09/23/16	1,343.45
Sand Fire, CA-ANF-003008 (932)	2016-07R	07/25-07/26/16	09/02/16	USFS	2,038.00	11/29/16	2,038.00
Clark Fire, CA-INF-001415	2016-08	08/06-08/10/16	09/02/16	USFS	9,861.32	12/06/16	9,861.32
Erskine Fire, CA-CND-001415	20160502	06/24-07/03/16	09/21/16	Cal-OES	6,283.00	11/22/16	6,283.00
Deer Fire, CA-KRN-024109	20160637	07/01-07/05/16	09/26/16	Cal-OES	38,705.18	11/22/16	38,705.18
Horseshoe Fire, CA-INF-001415	2016-09	08/06-08/10/16	09/02/16	USFS	10,655.23	12/07/16	10,655.23
Pine Fire, CA-LPF-001986	20160722	07/02-07/16/16	09/28/16	USFS	40,054.85	01/03/17	40,054.85
Sage Fire, CA-LAC-198015	20163058	07/09-07/12/16	01/21/17	Cal-OES	26,533.09		
Sand Fire, CA-ANF-003008 (E-92)	20160982	07/24-07/25/16	10/25/16	<b>FMAG</b>	10,869.76		
Sand Fire, CA-ANF-003008	20161228	07/23-07/27/16	10/31/16	USFS	59,462.53		
Soberanes Fire, CA-BEU-003422	20162387	07/28-08/14/16	01/11/17	Cal-OES	195,025.10		
Goose Fire, CA-FKU-010852	20161186	07/31-08/02/16	10/28/16	Cal-OES	23,759.88	12/12/16	23,759.88
Pilot Fire, CA-BDF-010205	20161296	08/07-08/13/16	11/02/16	USFS	115,396.76	02/27/17	115,396.76
Mineral Fire, CA-FKU-011358	20160891	08/11-08/15/16	10/19/16	Cal-OES	8,208.25	12/12/16	8,208.25
Chimney Fire, CA-SLU-008948	20161896	08/14-08/29/16	12/01/16	Cal-OES	356,902.01	01/23/17	356,902.01
Blue Cut Fire, CA-BDF-010468	20161632	08/16-08/18/16	11/15/16	USFS	16,772.92		
Rey Fire, CA-LPF-002809 (STEN/921)	20163376-7	08/18-08/27/16	02/15/17	USFS	73,465.23		
Rey Fire, CA-LPF-002809	2016-12	08/18-08/21/16	09/30/16	USFS	50,348.46	12/27/16	50,348.46
Cedar Fire, SQF-002595 (921/932)	2016-13	08/17-09/08/16	09/30/16	USFS	48,584.33	02/16/17	48,584.33
Cedar Fire, SQF-002595	20162143	08/17-09/09/16	12/29/16	USFS	26,202.35		
Soberanes Fire, CA-BEU-003422	20162654	09/12-09/28/16	01/16/17	USFS	104,868.42		
Canyon Fire, CA-AFV-003193	20163142	09/17-09/21/16	01/22/17	USFS	69,405.13		
Canyon Fire, CA-AFV-003193	2016-15	09/22-09/29/16	10/13/16	USFS	54,190.33	02/07/17	54,405.75
Soberanes Fire, CA-BEU-003422	2016-16	09/28-10/14/16	11/01/16	Cal-OES	123,354.89	12/30/16	30,124.94
Loma Fire, CA-SCU-006912	20163005	09/28-10/05/16	01/21/17	Cal-OES	29,014.35		
Soberanes Fire, CA-BEU-003422	20162654	10/03-10/16/16	01/16/17	Cal-OES	64,444.01		
Jacobson Fire, CA-SQF-003384 (914)	2016-17	10/22-10/27/16	11/01/17	USFS	23,922.26		
Jacobson Fire, CA-SQF-003384	20163096, 98	10/22-10/28/16	01/22/17	USFS	27,784.87		
					<b>\$ 1,631,388.50</b>		<b>\$ 810,603.96</b>





**PRICE, POSTEL & PARMA LLP**  
*Counsellors at Law*

P.O. Box 99  
 Santa Barbara, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

January 10, 2017  
 File: 12611  
 Invoice #: 136686  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

RE: Paramedics/Ambulance	\$1,984.50
Our File Number: 12611-00018	
RE: Ordinances	\$225.00
Our File Number: 12611-00022	
RE: Board Mtgs	\$787.50
Our File Number: 12611-00061	

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Total Current Fees & Costs	\$2,997.00
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**SUMMARY OF CURRENT BILLING**

Current Fees	\$2,997.00
Current Disbursements	\$0.00
Total Current Fees & Costs	\$2,997.00

**SUMMARY OF PAST DUE BALANCES**

Previous Balance	\$4,199.50
Payments - Thank You	\$4,199.50
TOTAL PAST DUE	\$0.00
TOTAL BALANCE DUE	\$2,997.00



**PRICE, POSTEL & PARMA LLP**

*Counsellors at Law*

P.O. Box 99  
 Santa Barbara, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

February 9, 2017  
 File: 12611  
 Invoice #: 137547  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

RE: General Matters	\$913.50
Our File Number: 12611-00000	
RE: Paramedics/Ambulance	\$472.50
Our File Number: 12611-00018	
RE: Ordinances	\$675.00
Our File Number: 12611-00022	
RE: Attorney Opinions	\$567.00
Our File Number: 12611-00024	
RE: Board Mtgs	\$1,606.50
Our File Number: 12611-00061	
RE: Montecito Agricultural Foundation v. MFPD	\$0.00
Our File Number: 12611-00082	

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Total Current Fees & Costs	\$4,234.50
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**SUMMARY OF CURRENT BILLING**

Current Fees	\$4,234.50
Current Disbursements	\$0.00
 Total Current Fees & Costs	 \$4,234.50

**SUMMARY OF PAST DUE BALANCES**

Previous Balance	\$2,997.00
Payments - Thank You	\$2,997.00
TOTAL PAST DUE	\$0.00
TOTAL BALANCE DUE	\$4,234.50

# Agenda Item #3



**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program****Monthly Account Report for the Period**  
**12/1/2016 to 12/31/2016**Stephen Hickman  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 12/1/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 12/31/2016
Employer Contribution	\$9,574,561.35	\$0.00	\$78,934.58	\$4,002.15	\$0.00	\$0.00	\$9,649,493.78
<b>Totals</b>	<b>\$9,574,561.35</b>	<b>\$0.00</b>	<b>\$78,934.58</b>	<b>\$4,002.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,649,493.78</b>

**Investment Selection**

Balanced HighMark PLUS

**Investment Objective**

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

**Investment Return**

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
0.82%	0.58%	6.75%	3.82%	7.26%	-	1/19/2010

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

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

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

Account balances are inclusive of Trust Administration (unless invoiced), Trustee and Investment Management fees

**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program****Monthly Account Report for the Period**  
**1/1/2017 to 1/31/2017**Stephen Hickman  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 1/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 1/31/2017
OPEB	\$9,649,493.78	\$0.00	\$170,422.28	\$1,994.70	\$0.00	\$0.00	\$9,817,921.36
<b>Totals</b>	<b>\$9,649,493.78</b>	<b>\$0.00</b>	<b>\$170,422.28</b>	<b>\$1,994.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,817,921.36</b>

**Investment Selection****Balanced HighMark PLUS****Investment Objective**

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

**Investment Return**

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
1.77%	3.65%	12.89%	4.78%	6.91%	-	1/19/2010

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

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

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

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

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

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>
February 2016	7,167,861.19	-	(54,840.31)	4,596.51	7,108,424.37	-0.77%
March 2016	7,108,424.37	823,478.00	345,615.19	3,115.80	8,274,401.76	4.86%
April 2016	8,274,401.76	-	79,199.95	1,723.83	8,351,877.88	0.96%
May 2016	8,351,877.88	-	66,595.80	3,358.79	8,415,114.89	0.80%
June 2016	8,415,114.89	823,478.00	12,223.83	3,430.12	9,247,386.60	0.15%
July 2016	9,247,386.60	-	281,630.04	5,568.98	9,523,447.66	3.05%
August 2016	9,523,447.66	-	45,572.47	1,984.05	9,567,036.08	0.48%
September 2016	9,567,036.08	-	42,304.49	5,846.57	9,603,494.00	0.44%
October 2016	9,603,494.00	-	(119,882.18)	2,000.73	9,481,611.09	-1.25%
November 2016	9,481,611.09	-	96,928.53	3,978.27	9,574,561.35	1.02%
December 2016	9,574,561.35	-	78,934.58	4,002.15	9,649,493.78	0.82%
January 2017	9,649,493.78	-	170,422.28	1,994.70	9,817,921.36	1.77%
<b>Total</b>		<b>1,646,956.00</b>	<b>1,044,704.67</b>	<b>41,600.50</b>		