

MONTECITO FIRE PROTECTION DISTRICT
 AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

January 13, 2014 at 1:00 p.m.


Agenda Items May Be Taken Out Of The Order Shown

1. Public comment: Any person may address the Board 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. Time Certain: 1:00 p.m. Conference call with Capital PFG regarding proposal to perform a Financial Analysis related to District Budgeting and Long-Term Liabilities.
3. Review process, and consider revision to District's Reimbursement Policy.
4. Review November/December 2013 financial statements.
5. Review Resolution 2014-01 pursuant to section 12001 of the elections code ordering, calling, providing for and giving notice of a special election to be held in the Montecito Fire Protection District on July 8, 2014 for the purpose of submitting to the voters of said district a proposition pursuant to Article XIII B of the constitution of the State of California to retain the Districts increased limits of appropriations.
6. Review Resolution 2014-02 declaring that the special election to be held in the District on July 8, 2014 shall be conducted by all mailed ballots pursuant to section 4108 of the elections code.
7. Review Resolution 2014-03 requesting the Board of Supervisors of the County of Santa Barbara to authorize the elections official of the County Clerk-Recorder-Assessor's office of said County to render specified services to the district relating to the conduct of a special election of said District to be held on July 8, 2014, pursuant to Section 10002 of the elections code.
8. Requests for items to be included for the next Finance Committee Meeting.
9. Fire Chief's Report.

Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 7, 2014.

MONTECITO FIRE PROTECTION DISTRICT



 Chip Hickman, Fire Chief

Note: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements.

Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Montecito Fire Protection District's office located at 595 San Ysidro Road during normal business hours.

Agenda

Item #2

Montecito Fire Protection District

Revised Scope of Work for Financial Analysis Related to Budgeting and Long-Term Liabilities

January 7, 2014

Prepared by:



Capitol | PFG

Crafting Optimal Financial Solutions

Capitol Public Finance Group, LLC
2436 Professional Drive, Suite 300
Roseville, CA 95661
T (916) 641 2734
F (916) 921 2734
www.capitolpfg.com

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FIRM PROFILE

Capitol Public Finance Group, LLC (Capitol PFG) is a full service, independent public finance consulting firm based in Sacramento, with a satellite office located in San Diego. We provide comprehensive financial consulting services to public agencies in California to help them achieve the best financial solutions for their community. Capitol PFG has extensive experience advising government agencies with a wide range of funding needs.

Many local government agencies need financial and facility planning support services because they do not have the resources in-house or the ability to hire full-time employees with expertise to respond to their internal needs or the needs of their citizens. Situations that give rise to the need for financial and facility strategic support services include:

- **Responding to existing taxpayers wishing to pay for additional services or improvements to public infrastructure**
- **Timing of revenues and expenditures**
- **Managing outstanding indebtedness including updates to repayment projections**
- **Growing or declining population or tax bases**
- **Improving existing facilities or upgrading existing equipment**
- **Replacing aging facilities and equipment**

Capitol PFG has assisted numerous fire districts with financial planning services including tax base demographics analysis, revenue generating method implementation, debt analysis, facilities and financial planning, Mello-Roos district formation, construction project delivery method advice, and site acquisitions.

Our goal is to provide our clients with quality financial analysis and sound financial advice. We enable our clients to make optimal decisions based on having accurate and complete information. Capitol PFG provides expertise by identifying critical decision points and their associated cost/benefits, which enables our clients to make appropriate financial decisions. Capitol PFG will recommend the most cost-effective financial strategy considering the need for flexibility, given the current financial, legal and political environment.

Capitol PFG was incorporated in California as a limited liability corporation in February 2005, and was created as a financial advisory firm specializing in public agency finance. Capitol PFG is owned and operated by Jeffrey Small (23 years of public finance experience), Cathleen Dominico (13 years of public finance experience) and Christopher Terry (13 years of public finance experience).

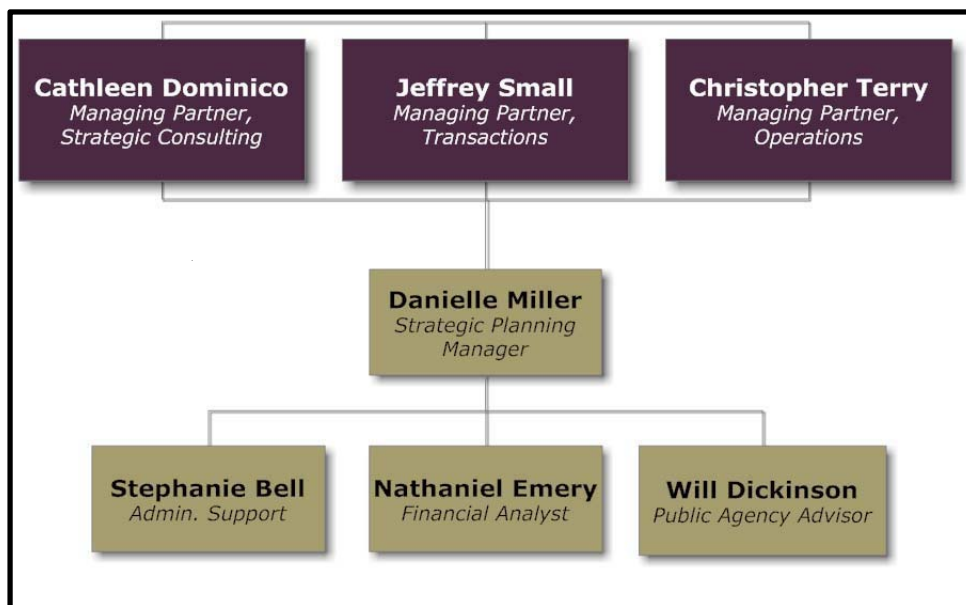
Our firm is unique in that we represent a wide range of public agency clients. Active clients include counties, school districts, county offices of education, community college district, fire districts, sewer districts, water districts, community service districts, former redevelopment agencies and a State commission.

Services Provided by Capitol PFG

Strategic Consulting Services
Asset Management
Bond and Developer Fee Expenditure Tracking
Bond and Tax Measure Planning and Analysis
Capital Improvement Financial Planning
Construction Project Delivery Method Selection
Debt Administration
Debt/Bond Issuance Committee Formation and Support
Development Impact Fee Study Preparations
Development Mitigation
Facility Master Planning
Facility Use Fee Study Preparation
Financial Communication Strategies and Presentations
General Financial Analysis
Mello-Roos District Formation
Property Tax Analysis
Pension and OPEB Analysis
Redevelopment Analysis
Renewable Energy and Conservation Project Analysis
Site Acquisition Negotiations
State and Federal Grant Funding Identification

Debt Issuance Services
Capital Financings: <i>General Obligation Bonds, Certificates of Participation, Revenue Bonds, Special Tax Bonds, Assessment Bonds, Tax Allocation Bonds, Lease-Purchases, , etc.</i>
Cash Flow Financings: <i>Tax and Revenue Anticipation Notes, Bond Anticipation Notes, Grant Anticipation Notes, etc.</i>
Specialty Energy Financings: <i>Clean Renewable Energy Bonds, Qualified Energy Conservation Bonds, California Energy Commission Loans, etc.</i>
Debt-Related Services: <i>Bond Pricing, Continuing Disclosure, Best Practices, Refinance Monitoring, etc.</i>

Consulting Team



Assigned Staff Resumes

Cathleen M. Dominico

Managing Partner, Client Relations and Business Planning
cdominico@capitolpfg.com

Cathy has fourteen years of municipal finance experience as a Financial Advisor and has directly served over 100 California public agencies. She is an expert in financial and facilities planning, bond measure preparation, tax base analysis, and the formation of financing districts such as Mello-Roos districts. Cathy has structured and assisted with the implementation of a variety of financing mechanisms, including Certificates of Participation, Lease Revenue Bonds, GO Bonds, Mello-Roos Bonds, among others.

In 2005, Ms. Dominico, along with her two business partners, formed Capitol Public Finance Group, which exclusively serves public agencies throughout California in a variety of their financial needs. At Capitol PFG, Cathy is responsible for strategic planning services including long range financial and facilities planning and the creation of financial strategies to meet the long-term client objectives. Additionally, Cathy specializes in implementing communication and presentation strategies to ensure a complete understanding of financial plans.

Ms. Dominico has been a featured public speaker at public agency professional organization conferences, including the California County Property Tax Managers Conference, California Fire Districts Association, California Association of School Business Officials, Coalition of Adequate School Housing, and Small School Districts Association, among others. She has held various client organized employee training in the areas of financial and facilities planning. Recently, Cathy volunteered her services to provide economic analyses to the Sacramento Mayor's Sacramento First Task Force, and Think Big Sacramento evaluating the economic benefits and job creation of an Entertainment and Sports Complex for the City of Sacramento.

Before forming Capitol PFG, Cathy was responsible for financial planning services at another Sacramento-based financial advisory firm, beginning in 2000. Ms. Dominico received her Bachelor of Science degree from the University of California, Davis in Managerial Economics.

Jeffrey S. Small, Esq.

Managing Partner, Transactions and Business Development

jsmall@capitolpfg.com

Jeff has twenty four years of municipal finance experience as a Financial Advisor and municipal bond Attorney. Since 1991, Jeff has served as a lead analyst in approximately 600 transactions, totaling well over \$5 billion for over 100 different public agencies in California. Jeff is an expert in the municipal debt markets, credit analysis, disclosure, structuring, marketing, pricing, negotiation and sale of municipal securities.

During his career, Jeff has established a reputation for providing honest, creative and enduring services. Some of his most noteworthy school financing accomplishments consist of the following:

- The structuring of the first Qualified Energy Conservation Bond financing for a community college district, which also included the first use of bill credits allowing the district to receive credit for exporting energy to the electrical grid;
- The structuring of a unique and cost effective interim financing for the Chawanakee Unified School District, which was awarded with the 2009 *Bond Buyer Deal of the Year Award*;
- The restructuring of over \$100 million of Western Placer Unified School District's short-term, variable interest rate Certificates of Participation (COPs) with 40 year fixed COPs at interest rates ranging from approximately 5% to 5.25%
- The successful issuance of three of the first four Qualified Zone Academy Bonds in California;
- Financing the second tax-exempt financing for a charter school in California, just days after 9/11;

Jeff has authored numerous articles appearing in national news and education industry outlets, including Forbes, Bloomberg, School Innovations & Advocacy, School Services of California and others. He has also been a featured speaker at numerous conferences including the California Debt and Investment Advisory Commission, the Association for Government Leasing and Finance, the California Association of County Treasurer and Tax Collectors, the California Charter Schools Association, and the Small School Districts' Association.

In 1989, Jeff received his Bachelor of Arts degree from the University of Arizona. He received his Juris Doctor degree from California Western School of Law in San Diego where he excelled in the areas of securities law and consumer fraud.

CAPITOL PFG CAN PROVIDE ITS FINANCIAL EXPERTISE TO THE BENEFIT OF THE MONTECITO FIRE PROTECTION DISTRICT

Overview of Our Understanding of the District's Current Financial Situation

District's Budget

The Montecito Fire Protection District has a fiscal year 2013-14 General Fund Budget of approximately \$14.2 million. The District's September 2013 Budget projects secured property tax revenues to increase approximately \$600,000 or 4.7% over 2012-13 Actuals.

With respect to relevant expenditures/transfers, the District's 2013-14 Budget includes the following noteworthy items:

- Retirement Contributions: \$1,793,563
- GASB 45 Prefunding: \$786,540
- Transfer to Pension Obligation: \$741,164

The District is projected an ending fund balance of \$3,381,909. Of this amount, approximately \$2 million is considered residual with the remaining amount committed.

Pension and Other Post-Employment Benefits (OPEB)

CalPERS provides the District with pension and other post-employment benefits such as medical, dental and vision benefits. CalPERS reports pension liabilities for the District's Safety and Miscellaneous Pension Plans. As of June 30, 2011, CalPERS reports an unfunded liability of \$10 million for Safety employees and an unfunded liability of \$1.16 million for Miscellaneous Employees. The unfunded liability numbers are based on market value as opposed to a smoothed value for reasons described below.

The District works with Demsey Filliger & Associates (DFA) to prepare independent actuarial projections for pension and OPEB. DFA relies on the market value of assets for assessing the UAL. CalPERS reports the market value but uses a smoothed asset value for determining the UAL. Note that the newly adopted GASB 68 moves in the direction of reporting market value of assets and amortizes any gains or losses over a closed five year period as compared to the fifteen year smoothing period used by CalPERS.

Furthermore, DFA uses a discount rate of 6.5%, which is below the 7.5% rate used by CalPERS. The lower discount rate is more conservative in that it may be a more realistic investment goal over time; however, it increases the Unfunded Accrued Liability (UAL). As of June 30, 2013, DFA reports an unfunded liability of \$20 million for Safety employees and an unfunded liability of \$2 million for Miscellaneous Employees. It appears that DFA increased the market value of assets, presumably to account for the two year difference in reporting funding status. In short, SFA reports that Safety is 70% funded and Miscellaneous is 72% funded.

Refunding of CalPERS Side Fund

A Side Fund is a fund created by CalPERS to account for the difference between the funded status of the pool and the funded status of a District's plan. It is in addition to the District's unfunded liability. A positive Side Fund balance reduces the District's contribution, and a negative balance increases the employer contribution. In order to extinguish the District's

Side Fund debt, the District issued a taxable 2011 Pension Obligation Bond (POB) in the amount of \$3.5 million. The POB refunds the Side Fund obligation. The interest rate is 4.52%; term 7 years; and savings of \$162,000.

Other Post-Employment Benefits (OPEB)

The District funds Other Post-Employment Benefits (OPEB) through a combination of pay-as-you-go payments and a prefunded trust. The pay as you go payments on June 30, 2013 are \$1.2 million, including \$360,000 for current employees (normal cost) and \$850K to the prefund benefits through a trust established with the Public Agency Retirement System (PARS). The current balance is \$2.7 million.

GASB 45 Actuarial Valuation of Retiree Health Insurance Program

DFA prepared a GASB 45 Actuarial Valuation of Retiree Health Insurance Program as of July 1, 2013. The District is required to perform periodic valuations at least once every three years to measure and disclose retiree healthcare liabilities for both the employer and the trust, if any, set aside to prefund liabilities. This valuation appears to be the District's primary financial issue.

According to the valuation, the amount of actuarial liability for District-paid retiree benefits is \$12.8 million. This represents the present value of all benefits expected to be paid by the District for its current and future retirees assuming an annual earnings rate of 6.5% per year with all other assumptions met.

The past service liability ("Accrued Liability" or AL) is \$10,082,480 for active and retirees. The irrevocable trust has an actuarial value of \$2,746,320 resulting in an unfunded Accrued Liability (UAL) for past service of \$7,336,160.

For 2013-14 the Annual Required Contributions (ARC) is \$913,893, and consists of the following:

- Current year, pay as you go, retiree benefits called "Service Cost": \$414,412
- 30 YR amortization of the UAL = \$499,481

Options for Prefunding OPEB Trust

Initially, DFA provided three scenarios to prefund the trust over 17 years. The District was using a funding model based on a constant 3% increase to fully fund the trust over 17 years. The District believes that the District has the ability to reduce costs by fully funding the trust over a shorter term frame.

There is currently \$7,812,910 in the Station 3 Project Fund. Other prefunding options included using this money to fully pay the \$10.3 million liability in a lump sum, which the Chief says is unrealistic. The Chief also recommended against using the unreserved balance of \$2 million to prepay the fund over the next 4 years. The District does not know if Station 3 is necessary and is in the process of evaluating this.

Requested Scope of Work

The Chief has done a good job analyzing the situation. Capitol PFG can provide the Board with an independent and objective analysis of the District's near term Budget Projections, Capital Plan and Retirement Benefits. Specifically, as requested by the District, we can perform the following scope of work:

- Assist the District with developing and evaluating a comprehensive plan for prefunding pension and other-post employment options.
 - Evaluate the District's unfunded liabilities for pension and other post-employment benefits, including a review of the assumptions used in the actuarial analysis.
 - Identify any probable changes to the total amount owed over the next three years.
- Evaluate the District's past three year's revenues, expenditures and budgets and provide key observations and recommendations.
 - Provide recommendations regarding best practices in creating annual budgets.
- Assist the District with validating budget assumptions including the sustainability of the budget and make recommendations regarding appropriate levels of unrestricted reserves, capital reserves, catastrophic event reserves and prefunded benefit plans along with other reserves/contingencies built into the budget.
- Analyze and provide recommendations regarding the use of the District's existing reserve funds.
- Provide an analysis of the best course of action for funding the construction of Station 3, evaluating the use of existing funds as compared to borrowing options.
- Assist the District with development financial policies to help guide the use of funds by the District.

REFERENCES

Linda Fire Protection District

Richard Webb, Chief

(530) 743-1553

Rich.Webb@lindafire.org

Work performed:

- General Financial Planning and Advisory Services
- Fire Station Construction Consultation and Financial Planning
- Gann Limit Analysis
- Development Mitigation
- Board Financial Policy Development
- Debt Issuance Services and Ongoing Administration
- Cash Flow Analysis
- Property Tax Analysis
- Property Purchase Negotiations
- Development Impact Fee Study Preparation and Updates
- Board Communication and Education

Salida Fire Protection District/Modesto Regional Fire Authority

Dale Skiles, Support Division Chief

(209) 552-3600

dskiles@modestorfa.org

Work performed:

- Planning for Operational Needs and Revenue Sources
- Community Facilities District Formation
- Development Mitigation
- Fees for Service Analysis
- General Financial Advisory Services

Stanislaus Consolidated Fire Protection District

Brian Kelly, Interim Chief

(209) 869-7470

bkelly@scfpd.us

Work performed:

- Financial Analysis of Potential Consolidation, including:
- Revenue Analysis and Projections
- Expenditure Analysis
- Multi-Year Budget Forecasting
- Capital Evaluation

GENERAL FEE STRUCTURE

Capitol PFG has a standard hourly rate of \$175 for all strategic financial planning services and ad hoc on-call work, billed on a monthly basis. The scope of services proposed for the District would fall into this category. Capitol PFG is happy to provide hourly consulting services based on a not-to-exceed amount basis. For initial services related to the District, we estimate it would take approximately 90-110 hours of our time commencing work in January 2014 with an estimated completion date of April 2014. We can commit to a not-to-exceed amount of \$19,250. This would include the data gathering and financial analysis described in the scope of work, preparation of a report describing the analysis, two staff meetings and one Board meeting. The District will only be billed for actual time spent.

For additional strategic consulting services, Capitol PFG would charge at our standard hourly rate of \$175 and would be able to provide the District with a not-to-exceed amount based on the specific scope of work desired.

Agenda

Item #3

EXPENSE REIMBURSEMENT POLICY

It is the District's policy to reimburse officers and employees for those reasonable, actual, and necessary expenses incurred by them on behalf of the District in carrying out their official duties. The District provides several ~~mechanisms~~occasions for through which an employee can incur expenses and be reimbursed. In all cases, proper in advance approval is required to qualify for reimbursement.

~~Personal credit cards, Departmental credit cards, and reimbursement of personal funds are options available. The General Policy below applies to all forms of reimbursement.~~

General Policy

Regardless of the method of purchase used, certain general guidelines apply and should be followed. Employees must obtain the appropriate departmental approvals depending upon the method of purchase. Employees must provide original supporting documents and/or receipts for:

1. All meal expenditures;
2. All lodging expenses;
3. Expenditures for District or personal vehicles used for District ~~(Business~~ (e.g., gas, parking, etc.);
4. Vehicle rental agreements;
5. Air travel;
6. Business meals with non-District employees that exceed per diem reimbursement rates;
7. Prior approved uUnusual items regardless of cost.

I. Credit Card Usage

Individual District credit cards are to be issued to Chief Officers and Staff. All original receipts are to be turned in to the Accountant as soon as possible within 10 days after completion of purchase or travel. Claims are reviewed for appropriate charges and approved by the Fire Chief~~Accountant~~. (Also refer to Montecito Fire Protection District Credit Card Policy.)

POLICIES – EXPENSE REIMBURSEMENT

MONTECITO FIRE PROTECTION DISTRICT

II. Reimbursement Expenses

A. Lodging Costs

1. Accommodations should be adequate but not luxurious;
2. Discounted business or government rate should be requested;
3. Original hotel/motel bill must be provided;
4. Generally, up to \$~~100~~150 – Metro areas up to \$~~200~~150. May be exceeded with approval of Chief Officer.

5. Accommodations associated with events should be used so that discounts offered can be taken advantage of.

B. Transportation Costs

1. District reimburses for most economical mode of transportation suitable to the business purpose;
2. Private Car - mileage reimbursement at the current published rate of the; beginning January 1, 2005, the Internal Revenue Service Internal Revenue Service standard mileage rates for business use of an automobile; mileage is calculated from office to destination and return. Before mileage expenses are reimbursed, proof of vehicle insurance (affidavit of vehicle insurance or copy of policy) must be on file with the District;
3. Airline travel - request "government ~~rate~~ "rate" when making travel reservations; copy of airline ticket or invoice must be submitted;
4. Rental Car - Original receipt must be provided. Collision damage waiver/excess liability shall not be ~~purchased~~ accepted when a vehicle is rented to Montecito Fire Protection District.

C. Meal Costs

1. The District will reimburse the following per diem meal rates unless otherwise stated in this policy.
 - a. Breakfast - \$12.00;
 - b. Lunch - \$15.00;
 - c. Dinner - \$25.00;
 - d. Full Day = \$52.00

The following amounts are allowed for meals where no receipt is provided.

- a. Breakfast - \$8.00;
- b. Lunch - \$10.00;
- c. Dinner - \$15.00;

POLICIES – EXPENSE REIMBURSEMENT

MONTECITO FIRE PROTECTION DISTRICT

- d. Full Day = \$33.00
- 2. A 15-18% tip may be added to the bill, but the cumulative total shall not exceed the stated limits.
- 3. Breakfast and dinner are not covered when travel distance from or to employee's home allows for meals to be eaten at home.

D. Qualifying Meals

- 1. Outside of district on district business:
 - a. ~~During~~during travel - from departure time to arrival back at work or home;
 - b. Actual cost not to exceed stated limits;
 - c. Meals when providing station coverage outside the District;
- 2. Meetings:

Meals or refreshments may be ~~consumed~~served in conjunction with meetings where it is to the benefit of the District to keep all participants together and not have them disperse for meals. A meeting is defined as formal training, conference, seminar, workshop, staff or Board meeting.

- 3. Receptions:

In addition to providing snacks at business meetings and paying for business meals, it is sometimes appropriate for the District to host larger receptions for statewide peers, visiting dignitaries, or for other unique occasions. Such receptions should be kept to a minimum, and any such receptions anticipated to cost more than \$150 must be approved prior by the Fire Chief.

- 4. Business Meals:

Chief Officers are reimbursed for meal expenses incurred in ~~meetings~~sanctioned meetings with District and non-District employees to discuss business. This policy has been designed to provide flexibility and discretion on the part of Chief Officers. Fire Chief ~~business~~Business entertainment expenses are subject to approval by Board President.

E. Miscellaneous Travel Costs

- 1. Parking fees - actual cost of parking (submit receipt).
- 2. Transportation costs from airport to lodging or meeting site by most economical method (e.g., shuttle, taxi, limo, rental car, etc). ~~For rental car, receipt must be submitted.~~ For ~~all other~~ modes of transportation, ~~submit receipts must be submitted, if available.~~
- 3. Registration fees for meetings (submit receipt or other documentation showing cost).

POLICIES – EXPENSE REIMBURSEMENT

MONTECITO FIRE PROTECTION DISTRICT

4. Telephone costs for District business; calls and other calls necessitated by the employee's travel status.

III. Procedures for Expense Reimbursement

A reimbursement request form must be submitted to the Accountant within TEN working days of employee's return to the District.

Employees must complete a Reimbursement Request claim form, and:

1. Attach any [travel advance forms](#), supporting documents and receipts. Original receipts must be provided for:
 - a. All meals;
 - b. All lodging expenses;
 - c. Expenditures for District/personal vehicles (e.g., gas, parking, etc.);
 - d. Vehicle rental agreements;
 - e. Air travel;
 - f. Business meals with Non-District employees that exceed per diem reimbursement rates;
 - g. Unusual items regardless of cost.
2. A department approval with an authorized signature must be on file prior to the processing of employee's reimbursement request.
3. Fire Chief and Board members' claims are reviewed for appropriate charges and approved by the District Board.

IV. ~~Director~~ [Director](#) Compensation

In addition to the meetings described in Section 1 of District Ordinance No. 2001-01, District Directors shall be compensated, at the current rate, for the following meetings [which have been prior approved by the board. Last minute decisions to attend such meetings must have the approval of the Fire Chief if there is not sufficient time to gain the Board's approval.](#)

1. For each day's service rendered as a member of a standing or ad hoc committee established by the Board.
2. Directors authorized and requested by the Governing Board to attend conferences, seminars and meetings shall compensated per day for each day of attendance at such conference, seminar or meeting, [including travel time is such does not exceed 6 hours on any day.](#)
3. Directors authorized and requested by the Governing Board to serve as

POLICIES – EXPENSE REIMBURSEMENT
MONTECITO FIRE PROTECTION DISTRICT

officers or as a liaison to affiliated agencies as an official District representative shall be compensated per day for each day of attendance at such meetings.

4. Directors may be compensated for up to a total of four meetings [and or seminars or meetings sanctioned by the board](#) per month.

POLICIES – EXPENSE REIMBURSEMENT
MONTECITO FIRE PROTECTION DISTRICT

officers or as a liaison to affiliated agencies as an official District representative shall be compensated per day for each day of attendance at such meetings.

4. Directors may be compensated for up to a total of four meetings [and or seminars or meetings sanctioned by the board](#) per month.

Agenda

Item #4

NOVEMBER 2013
FINANCIAL REPORTS

Balance Sheet

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,370,550.15	6,353,715.86	5,520,034.73	4,204,231.28
0115 -- Treasury FMV Adjustment	-13,520.80	6,847.33	0.00	-6,673.47
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	5,280.00	0.00	498.55	4,781.45
0230 -- Accounts Receivable	199,369.00	0.00	23,056.00	176,313.00
0240 -- Interest Receivable	4,203.97	1,848.22	6,052.19	0.00
0550 -- Deposits with Others	63,234.00	4,386.00	0.00	67,620.00
Total Assets	3,629,616.32	6,366,797.41	5,549,641.47	4,446,772.26
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,946,342.34	1,946,342.34	0.00
1015 -- EFT Payable	3,000.00	263,730.53	260,730.53	0.00
1020 -- Salaries & Benefits Payable	280,100.00	280,100.00	0.00	0.00
1210 -- Accounts Payable	0.00	2,203,932.87	2,203,932.87	0.00
1240 -- Accrued Expenses	38,819.00	38,819.00	0.00	0.00
1330 -- Due To Other Funds	0.00	0.00	3,000,000.00	3,000,000.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	338,100.04	338,100.04	0.00
Total Liabilities	324,919.00	5,071,024.78	7,749,105.78	3,003,000.00
Equity				
2110 -- Fund Balance-Nonspendable	63,234.00	0.00	4,386.00	67,620.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	2,040,963.32	20,232,613.53	18,367,302.47	175,652.26
Total Equity	3,304,697.32	20,232,613.53	18,371,688.47	1,443,772.26

Balance Sheet

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2013
Total Liabilities, Equity & Other Credits	3,629,616.32	25,303,638.31	26,120,794.25	4,446,772.26

Balance Sheet

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,530.33	364,528.17	366,715.70	342.80
0115 -- Treasury FMV Adjustment	-10.15	9.44	0.00	-0.71
0240 -- Interest Receivable	2.00	0.47	2.47	0.00
Total Assets	2,522.18	364,538.08	366,718.17	342.09
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	366,715.70	366,715.70	0.00
1210 -- Accounts Payable	0.00	366,715.70	366,715.70	0.00
Total Liabilities	0.00	733,431.40	733,431.40	0.00
Equity				
2140 -- Fund Balance-Assigned	2,522.18	0.00	0.00	2,522.18
2200 -- Fund Balance-Residual	0.00	1,110,069.70	1,107,889.61	-2,180.09
Total Equity	2,522.18	1,110,069.70	1,107,889.61	342.09
Total Liabilities, Equity & Other Credits	2,522.18	1,843,501.10	1,841,321.01	342.09

Balance Sheet

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,200,025.49	3,449.57	53,739.72	2,149,735.34
0115 -- Treasury FMV Adjustment	-8,825.30	4,351.01	0.00	-4,474.29
0240 -- Interest Receivable	1,522.78	1,926.79	3,449.57	0.00
Total Assets	2,192,722.97	9,727.37	57,189.29	2,145,261.05
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	53,739.72	53,739.72	0.00
1210 -- Accounts Payable	0.00	53,739.72	53,739.72	0.00
Total Liabilities	0.00	107,479.44	107,479.44	0.00
Equity				
2140 -- Fund Balance-Assigned	2,192,722.97	0.00	0.00	2,192,722.97
2200 -- Fund Balance-Residual	0.00	413,344.72	365,882.80	-47,461.92
Total Equity	2,192,722.97	413,344.72	365,882.80	2,145,261.05
Total Liabilities, Equity & Other Credits	2,192,722.97	520,824.16	473,362.24	2,145,261.05

Balance Sheet

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,840,338.00	11,345.02	3,001,328.79	4,850,354.23
0115 -- Treasury FMV Adjustment	-31,451.15	21,359.73	0.00	-10,091.42
0240 -- Interest Receivable	5,057.04	6,287.98	11,345.02	0.00
0260 -- Due From Other Funds	0.00	3,000,000.00	0.00	3,000,000.00
Total Assets	7,813,943.89	3,038,992.73	3,012,673.81	7,840,262.81
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,328.79	1,328.79	0.00
1210 -- Accounts Payable	0.00	1,328.79	1,328.79	0.00
1240 -- Accrued Expenses	1,034.00	1,034.00	0.00	0.00
Total Liabilities	1,034.00	3,691.58	2,657.58	0.00
Equity				
2140 -- Fund Balance-Assigned	7,812,909.89	0.00	0.00	7,812,909.89
2200 -- Fund Balance-Residual	0.00	201,328.79	228,681.71	27,352.92
Total Equity	7,812,909.89	201,328.79	228,681.71	7,840,262.81
Total Liabilities, Equity & Other Credits	7,813,943.89	205,020.37	231,339.29	7,840,262.81

Balance Sheet

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	19,570.85	33.15	1,003.00	18,601.00
0115 -- Treasury FMV Adjustment	-78.51	38.63	0.00	-39.88
0240 -- Interest Receivable	15.97	17.18	33.15	0.00
Total Assets	19,508.31	88.96	1,036.15	18,561.12
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,003.00	1,003.00	0.00
1210 -- Accounts Payable	0.00	1,003.00	1,003.00	0.00
Total Liabilities	0.00	2,006.00	2,006.00	0.00
Equity				
2140 -- Fund Balance-Assigned	19,508.31	0.00	0.00	19,508.31
2200 -- Fund Balance-Residual	0.00	20,574.00	19,626.81	-947.19
Total Equity	19,508.31	20,574.00	19,626.81	18,561.12
Total Liabilities, Equity & Other Credits	19,508.31	22,580.00	21,632.81	18,561.12

Financial Status

As of: 11/30/2013 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	11/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	13,092,378.00	2,234,438.04	-10,857,939.96	17.07 %
3011 -- Property Tax-Unitary	95,036.00	0.00	-95,036.00	0.00 %
3020 -- Property Tax-Current Unsecd	560,700.00	565,367.01	4,667.01	100.83 %
3040 -- Property Tax-Prior Secured	0.00	-7,900.85	-7,900.85	--
3054 -- Supplemental Pty Tax-Current	126,656.00	36,213.25	-90,442.75	28.59 %
3056 -- Supplemental Pty Tax-Prior	0.00	16,533.53	16,533.53	--
Taxes	13,874,770.00	2,844,650.98	-11,030,119.02	20.50 %
Use of Money and Property				
3380 -- Interest Income	14,345.00	1,618.59	-12,726.41	11.28 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	6,847.33	6,847.33	--
3409 -- Other Rental of Bldgs and Land	48,864.00	16,288.00	-32,576.00	33.33 %
Use of Money and Property	63,209.00	24,753.92	-38,455.08	39.16 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	40,276.11	40,276.11	--
4220 -- Homeowners Property Tax Relief	77,800.00	12,949.52	-64,850.48	16.64 %
Intergovernmental Revenue-State	77,800.00	53,225.63	-24,574.37	68.41 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	159,837.20	159,837.20	--
Intergovernmental Revenue-Federal	0.00	159,837.20	159,837.20	--
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	182,038.00	73,983.93	-108,054.07	40.64 %
Miscellaneous Revenue	182,038.00	73,983.93	-108,054.07	40.64 %
Revenues	14,197,817.00	3,156,451.66	-11,041,365.34	22.23 %

Financial Status

As of: 11/30/2013 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	11/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,364,335.00	2,308,092.54	4,056,242.46	36.27 %
6300 -- Overtime	850,000.00	403,161.07	446,838.93	47.43 %
6400 -- Retirement Contribution	1,793,563.00	650,462.18	1,143,100.82	36.27 %
6475 -- Retiree Medical OPEB	786,540.00	0.00	786,540.00	0.00 %
6550 -- FICA/Medicare	97,358.00	35,192.30	62,165.70	36.15 %
6600 -- Health Insurance Contrib	1,216,410.00	589,353.47	627,056.53	48.45 %
6700 -- Unemployment Ins Contribution	9,715.00	260.05	9,454.95	2.68 %
6900 -- Workers Compensation	759,407.00	324,484.75	434,922.25	42.73 %
Salaries and Employee Benefits	11,877,328.00	4,311,006.36	7,566,321.64	36.30 %
Services and Supplies				
7030 -- Clothing and Personal	20,036.00	8,372.63	11,663.37	41.79 %
7050 -- Communications	74,115.00	32,188.87	41,926.13	43.43 %
7060 -- Food	2,600.00	80.10	2,519.90	3.08 %
7070 -- Household Expense	22,550.00	10,655.17	11,894.83	47.25 %
7090 -- Insurance	29,867.00	29,867.10	-0.10	100.00 %
7120 -- Maintenance - Equipment	95,880.00	53,514.83	42,365.17	55.81 %
7200 -- MTC-Struct/Impr & Grounds	20,500.00	8,927.88	11,572.12	43.55 %
7322 -- Consulting & Mgmt Fees	3,100.00	977.28	2,122.72	31.53 %
7324 -- Audit and Accounting Fees	25,305.00	8,402.50	16,902.50	33.20 %
7400 -- Medical, Dental and Lab	20,564.00	4,252.03	16,311.97	20.68 %
7430 -- Memberships	2,500.00	1,315.00	1,185.00	52.60 %
7440 -- Miscellaneous Expense	90,000.00	5,090.00	84,910.00	5.66 %
7450 -- Office Expense	25,851.00	8,431.29	17,419.71	32.61 %
7460 -- Professional & Special Service	336,500.00	49,246.43	287,253.57	14.63 %
7506 -- Administration Fees	173,000.00	0.00	173,000.00	0.00 %

Financial Status

As of: 11/30/2013 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	11/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
7507 -- ADP Payroll Fees	6,000.00	2,297.78	3,702.22	38.30 %
7530 -- Publications & Legal Notices	2,000.00	79.04	1,920.96	3.95 %
7580 -- Rents/Leases-Structure	5,535.00	1,625.00	3,910.00	29.36 %
7630 -- Small Tools & Instruments	38,016.00	27,408.00	10,608.00	72.10 %
7650 -- Special Departmental Expense	48,223.00	13,299.66	34,923.34	27.58 %
7653 -- Training Fees & Supplies	2,000.00	300.00	1,700.00	15.00 %
7671 -- Special Projects	27,000.00	1,920.31	25,079.69	7.11 %
7730 -- Transportation and Travel	17,000.00	6,580.18	10,419.82	38.71 %
7731 -- Gasoline-Oil-Fuel	50,000.00	23,031.94	26,968.06	46.06 %
7732 -- Training and Travel	71,000.00	4,987.52	66,012.48	7.02 %
7760 -- Utilities	45,000.00	22,980.64	22,019.36	51.07 %
Services and Supplies	1,254,142.00	325,831.18	928,310.82	25.98 %
Capital Assets				
8300 -- Equipment	29,690.00	16,013.48	13,676.52	53.94 %
Capital Assets	29,690.00	16,013.48	13,676.52	53.94 %
Expenditures	13,161,160.00	4,652,851.02	8,508,308.98	35.35 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	959,445.00	364,525.70	594,919.30	37.99 %
Other Financing Uses	959,445.00	364,525.70	594,919.30	37.99 %
Other Financing Sources & Uses	-959,445.00	-364,525.70	594,919.30	37.99 %
Changes to Fund Balances				
Increase to Nonspendables				
9605 -- Prepaids/Deposits	4,386.00	4,386.00	0.00	100.00 %
Increase to Nonspendables	4,386.00	4,386.00	0.00	100.00 %

Financial Status

As of: 11/30/2013 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	11/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Changes to Fund Balances	-4,386.00	-4,386.00	0.00	100.00 %
Montecito Fire Protection Dist	72,826.00	-1,865,311.06	-1,938,137.06	-2,561.33 %

Financial Status

As of: 11/30/2013 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	11/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	0.47	0.47	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	9.44	9.44	--
Use of Money and Property	0.00	9.91	9.91	--
Revenues	0.00	9.91	9.91	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	2,190.00	2,190.00	0.00	100.00 %
Services and Supplies	2,190.00	2,190.00	0.00	100.00 %
Other Charges				
7830 -- Interest Expense	112,164.00	59,528.40	52,635.60	53.07 %
Other Charges	112,164.00	59,528.40	52,635.60	53.07 %
Expenditures				
	114,354.00	61,718.40	52,635.60	53.97 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	741,164.00	364,525.70	-376,638.30	49.18 %
Other Financing Sources	741,164.00	364,525.70	-376,638.30	49.18 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	629,000.00	304,997.30	324,002.70	48.49 %
Other Financing Uses	629,000.00	304,997.30	324,002.70	48.49 %
Other Financing Sources & Uses	112,164.00	59,528.40	-52,635.60	53.07 %
Montecito Fire Pension Oblig	-2,190.00	-2,180.09	9.91	99.55 %

Financial Status

As of: 11/30/2013 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	11/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	1,926.79	1,926.79	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	4,351.01	4,351.01	--
Use of Money and Property	0.00	6,277.80	6,277.80	--
Revenues	0.00	6,277.80	6,277.80	--
Expenditures				
Capital Assets				
8300 -- Equipment	359,605.00	53,739.72	305,865.28	14.94 %
Capital Assets	359,605.00	53,739.72	305,865.28	14.94 %
Expenditures	359,605.00	53,739.72	305,865.28	14.94 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	218,281.00	0.00	-218,281.00	0.00 %
Other Financing Sources	218,281.00	0.00	-218,281.00	0.00 %
Other Financing Sources & Uses	218,281.00	0.00	-218,281.00	0.00 %
Montecito Fire Cap Outlay Res	-141,324.00	-47,461.92	93,862.08	33.58 %

Financial Status

As of: 11/30/2013 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	11/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	6,287.98	6,287.98	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	21,359.73	21,359.73	--
Use of Money and Property	0.00	27,647.71	27,647.71	--
Revenues	0.00	27,647.71	27,647.71	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	147.50	-147.50	--
Services and Supplies	0.00	147.50	-147.50	--
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Construction in Progress	100,000.00	147.29	99,852.71	0.15 %
Capital Assets	200,000.00	147.29	199,852.71	0.07 %
Expenditures	200,000.00	294.79	199,705.21	0.15 %
Montecito Fire Land & Building	-200,000.00	27,352.92	227,352.92	-13.68 %

Financial Status

As of: 11/30/2013 (42% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	11/30/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	17.18	17.18	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	38.63	38.63	--
Use of Money and Property	0.00	55.81	55.81	--
Revenues	0.00	55.81	55.81	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	19,571.00	1,003.00	18,568.00	5.12 %
Services and Supplies	19,571.00	1,003.00	18,568.00	5.12 %
Expenditures	19,571.00	1,003.00	18,568.00	5.12 %
Montecito Fire UHR Mello-Roos	-19,571.00	-947.19	18,623.81	4.84 %
Net Financial Impact	-290,259.00	-1,888,547.34	-1,598,288.34	650.64 %

Revenue Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT02745	11/20/2013		Secured 1% Collections 10/18/13-11/18/2013 (3010)	1,660,365.35
			Total Property Tax-Current Secured	1,660,365.35
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT02748	11/30/2013		SUPPL PY 1% APPMT 10/13 (3054)	5,625.44
			Total Supplemental Pty Tax-Current	5,625.44
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0092524	11/27/2013		Rental income diff for July-Oct.	5,512.47
			Total Other Rental of Bldgs and Land	5,512.47
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT02757	11/27/2013		2013/14 HOE 1pct and Bond Appmt - 15pct (4220)	12,949.52
			Total Homeowners Property Tax Relief	12,949.52
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0051533	11/15/2013		USFS-reimb. R2 Preposition/Staging, 6/27-7/1/13	7,421.60
DJE - 0051533	11/15/2013		USFS-reimb. West Fork Complex,7/2-7/11/13	18,460.49
DJE - 0052176	11/18/2013		USFS Reimb, White Fire 5/27-6/1/13	27,866.75
DJE - 0051655	11/22/2013		USFS Reimb, White Fire 5/27-6/1/13	27,886.75
DJE - 0052171	11/22/2013		USFS Reimb, White Fire 5/27-6/1/13	-27,886.75
			Total Federal Emergency Assistance	53,748.84
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0051533	11/15/2013		Montecito Firemens Assoc - Sale of dept patches	48.00
			Total Other Miscellaneous Revenue	48.00
			Total Montecito Fire Protection Dist	1,738,249.62

Expenditure Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6100 -- Regular Salaries						
CLM - 0259559	11/1/2013		Employee paid insurance	1,086.36	244645	AFLAC
EFC - 0008926	11/1/2013		Montecito Fire PR Dir Dept 11/1/13	259,063.09	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0091652	11/1/2013		PR for MFD 11/1/13	-27,500.25		
CLM - 0261620	11/15/2013		Survivor benefit & employee contribution, 11/18/13	13,116.46	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0261621	11/15/2013		Dues & insurance, 11/18/13	3,108.00	556913	Montecito Firemens Assoc
CLM - 0261622	11/15/2013		Employer & employee contributions 11/18/13	16,540.00	356600	Hartford Life Insurance
JE - 0092336	11/15/2013		PR for MFD 11/18/13	-21,532.69		
EFC - 0009020	11/18/2013		Montecito Fire PR Dir Dept 11/18/13	247,937.96	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
CLM - 0262457	11/22/2013		Health Benefits, December	485.60	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
				<u>492,304.53</u>	Total Regular Salaries	
Line Item Account 6300 -- Overtime						
JE - 0091652	11/1/2013		PR for MFD 11/1/13	29,244.67		
JE - 0092336	11/15/2013		PR for MFD 11/18/13	21,532.69		
				<u>50,777.36</u>	Total Overtime	
Line Item Account 6400 -- Retirement Contribution						
CLM - 0261620	11/15/2013		Retirement contributions 11/18/13	73,049.83	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
				<u>73,049.83</u>	Total Retirement Contribution	
Line Item Account 6550 -- FICA/Medicare						
EFC - 0008926	11/1/2013		Montecito Fire PR Dir Dept 11/1/13	3,744.91	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0009020	11/18/2013		Montecito Fire PR Dir Dept 11/18/13	3,540.10	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
				<u>7,285.01</u>	Total FICA/Medicare	

Expenditure Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0262434	11/22/2013		Life Insurance, Dec.	668.80	007069	LINCOLN NATIONAL LIFE INS
CLM - 0262457	11/22/2013		Health Benefits, December	85,241.53	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
			Total Health Insurance Contrib	85,910.33		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0008926	11/1/2013		Montecito Fire PR Dir Dept 11/1/13	51.21	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			Total Unemployment Ins Contribution	51.21		
Line Item Account 6900 -- Workers Compensation						
CLM - 0259681	11/1/2013		W/c deposit premium, Nov	56,349.75	033694	STATE COMPENSATION INS
DJE - 0051533	11/15/2013		SCIF-temp disability, S. Bumanglag, 10/25-11/7/13	-1,850.54		
CLM - 0262543	11/22/2013		Premium Adjustment, 7/1/12-7/1/13	28,575.68	033694	STATE COMPENSATION INS
			Total Workers Compensation	83,074.89		
Line Item Account 7030 -- Clothing and Personal						
MIC - 0047912	11/1/2013		Cleaned turnouts, repairs & add patch	655.04	008318	TURNOUT MAINTENANCE CO LLC
MIC - 0047912	11/1/2013		Cleaned turnouts, repairs & add patch	131.00	008318	TURNOUT MAINTENANCE CO LLC
CLM - 0260296	11/6/2013		Visa charges-structure gloves, helmet decals	1,437.39	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0048817	11/22/2013		PPE Structure Helmets	4,535.78	015519	Allstar Fire Equipment Inc
CLM - 0262458	11/25/2013		Rain coat silkscreen for J.Jenkins	27.00	026781	American Silkscreen Inc
AUT - SUTAXJE	11/30/2013		SUTAX JE - November 2013	7.94		
			Total Clothing and Personal	6,794.15		
Line Item Account 7050 -- Communications						
CLM - 0260274	11/6/2013		E92 Sim card for MDC	37.99	009266	SPRINT
MIC - 0048272	11/6/2013		Verizon 805-RT7-4365	49.05	308867	VERIZON CALIFORNIA
MIC - 0048272	11/6/2013		Verizon 805-RT0-0176	49.05	308867	VERIZON CALIFORNIA
MIC - 0048272	11/6/2013		Verizon 805-181-0808	43.91	308867	VERIZON CALIFORNIA
MIC - 0048272	11/6/2013		Verizon 805-565-9618	50.16	308867	VERIZON CALIFORNIA

Expenditure Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0048272	11/6/2013		Verizon 805-969-0318	52.54	308867	VERIZON CALIFORNIA
MIC - 0048272	11/6/2013		Verizon 805-UH0-4248	634.83	308867	VERIZON CALIFORNIA
MIC - 0048272	11/6/2013		Verizon 805-AC2-2189	43.91	308867	VERIZON CALIFORNIA
DJE - 0051533	11/15/2013		Verizon - refund a/c #805-RT2-1411	-27.11		
MIC - 0048620	11/18/2013		805-AC5-2190	49.05	308867	VERIZON CALIFORNIA
MIC - 0048620	11/18/2013		805-RT0-2320	49.05	308867	VERIZON CALIFORNIA
MIC - 0048620	11/18/2013		805-565-3651	377.47	308867	VERIZON CALIFORNIA
MIC - 0048620	11/18/2013		805-969-7762	648.50	308867	VERIZON CALIFORNIA
MIC - 0048620	11/18/2013		805-RT0-6142	106.70	308867	VERIZON CALIFORNIA
CLM - 0261484	11/19/2013		CAD connectivity & Internet	2,669.59	776537	COX COMMUNICATIONS
Total Communications				4,834.69		
Line Item Account 7070 -- Household Expense						
CLM - 0260268	11/6/2013		Turnouts cleaned	396.80	789085	Suds-Duds Launderette
CLM - 0260296	11/6/2013		Visa charges - recliners, Sta. 2	2,692.25	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0048270	11/7/2013		Shop towels, Sta. 1	183.60	285433	Mission Uniform Service Inc
MIC - 0048270	11/7/2013		Shop towels, coveralls, Sta. 2	124.09	285433	Mission Uniform Service Inc
MIC - 0048627	11/18/2013		Bottled water, Sta. 1	111.88	032539	NESTLE PURE LIFE DIRECT
MIC - 0048627	11/18/2013		Bottled water, Sta. 2	30.13	032539	NESTLE PURE LIFE DIRECT
MIC - 0048630	11/18/2013		Refuse disposal, Sta. 1	358.26	509950	Marborg Industries
MIC - 0048630	11/18/2013		Refuse disposal, Sta. 2	134.90	509950	Marborg Industries
CLM - 0261530	11/19/2013		Cleaning supplies	76.38	579739	Unisource
JE - 0092524	11/27/2013		Trash/Recycling for rental prop., July-Oct.	355.36		
Total Household Expense				4,463.65		
Line Item Account 7120 -- Maintenance - Equipment						
CLM - 0259570	11/5/2013		Sharpen chains	175.00	000250	A-OK MOWER SHOP INC
CLM - 0260296	11/6/2013		Visa charges, 10/22/13	350.57	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0260265	11/7/2013		Tires for U91 (4), 900 vehicle (5)	1,440.49	722175	SM TIRE

Expenditure Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0261491	11/18/2013		Vehicle supplies	747.94	436027	BURTONS FIRE INC
CLM - 0261531	11/19/2013		Mount and balance tires on 900 vehicle	221.60	184823	VILLAGE AUTOMOTIVE REPAIR INC
MIC - 0048628	11/19/2013		Radio Cable	108.75	093661	SILVERADO AVIONICS INC
CLM - 0262128	11/22/2013		Service call - mount & dismount tires, E91, E92	482.66	002825	Sprinkle Tire Inc
CLM - 0262464	11/25/2013		MAKO Service	313.55	030142	COMPRESSED AIR OF CA
			Total Maintenance - Equipment	3,840.56		
Line Item Account 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0260266	11/7/2013		Drano for Sta. 1	18.35	853237	Montecito Village Hardware
CLM - 0260273	11/7/2013		Landscape mainte, extra work at Sta. 1,2	2,114.26	639830	Peyton Scapes
CLM - 0254346	11/15/2013		Repair/replace fire alarm, caps dorm Sta. 2	102.13	002157	SANTA BARBARA SECURITY ALARM CO
CLM - 0261500	11/15/2013		Supplies for flagpole light	244.62	130600	CALIFORNIA ELECTRIC SUPPLY
CLM - 0261511	11/19/2013		Toilet part	22.87	756692	Smardan Hatcher Company
CLM - 0262461	11/22/2013		Cleared Sink Stoppage	95.00	054802	United Drain
MIC - 0048818	11/22/2013		Semi-annual preventative maint., Sta. 2	282.29	025531	ANCHOR AIR SYSTEMS
MIC - 0048818	11/22/2013		Semi-annual preventative maint., Sta. 1	367.69	025531	ANCHOR AIR SYSTEMS
JE - 0092524	11/27/2013		Pest control service for rental prop., July-Oct.	368.00		
JE - 0092524	11/27/2013		Landscaping for rental prop., July-Oct.	825.00		
JE - 0092524	11/27/2013		Soft water service for rental prop., July-Oct.	680.05		
			Total MTC-Struct/Impr & Grounds	5,120.26		
Line Item Account 7322 -- Consulting & Mgmt Fees						
JE - 0092524	11/27/2013		Property Mgmt. Fees, July-Oct.	977.28		
			Total Consulting & Mgmt Fees	977.28		
Line Item Account 7324 -- Audit and Accounting Fees						
JE - 0092320	11/18/2013		Auditor FIN; Quarterly Billing Q2 FY 2013-14	4,201.25		
			Total Audit and Accounting Fees	4,201.25		

Expenditure Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0261528	11/18/2013		Medical supplies	1,496.24	890283	BOUND TREE MEDICAL
CLM - 0262441	11/22/2013		Medical oxygen refills	85.64	070918	Airgas West
Total Medical, Dental and Lab				1,581.88		
Line Item Account 7430 -- Memberships						
CLM - 0260296	11/6/2013		Visa charges-ICC membership	125.00	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Memberships				125.00		
Line Item Account 7450 -- Office Expense						
CLM - 0260296	11/6/2013		Visa charges, 10/22/13	1,042.84	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0260262	11/7/2013		Office supplies	277.33	778083	STAPLES CREDIT PLAN
CLM - 0261537	11/18/2013		Shipping charges, Oct. 31	62.48	505305	The UPS Store
JE - 0092524	11/27/2013		Admin. fee for rental prop., July-Oct.	20.00		
Total Office Expense				1,402.65		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0262610	11/25/2013		Legal Fees, Nov.	7,604.48	645665	Price Postel & Parma
CLM - 0262612	11/26/2013		Computer support, Oct.	5,190.00	602719	INFORMA CORP
Total Professional & Special Service				12,794.48		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0009019	11/18/2013		ADP fees, 10/31/13	263.68	050379	ADP INC
EFC - 0009060	11/22/2013		ADP fees, Nov. 15	249.23	050379	ADP INC
Total ADP Payroll Fees				512.91		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0259682	11/1/2013		Agency's share, portable radios (30)	12,687.32	149893	CARPINTERIA SUMMERLAND FIRE PROTECTION DIST
CLM - 0260266	11/7/2013		Lock for Shepard Mesa	32.39	853237	Montecito Village Hardware
CLM - 0261511	11/19/2013		Gauges for plumbing	45.85	756692	Smardan Hatcher Company

Expenditure Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0048628	11/19/2013		6 Portable Radios (Budgeted)	12,998.58	093661	SILVERADO AVIONICS INC
MIC - 0048817	11/22/2013		Nozzles E391, E392	358.56	015519	Allstar Fire Equipment Inc
MIC - 0048817	11/22/2013		Aluminum shutoff valve and fog nozzles	1,023.84	015519	Allstar Fire Equipment Inc
			Total Small Tools & Instruments	27,146.54		
Line Item Account 7650 -- Special Departmental Expense						
CLM - 0260296	11/6/2013		Visa charges, 10/22/13	46.50	006215	US BANK CORPORATE PAYMENT SYSTEM
DJE - 0051533	11/15/2013		Zeitsoff - reimb. dept shift calendars	-22.65		
			Total Special Departmental Expense	23.85		
Line Item Account 7671 -- Special Projects						
CLM - 0260296	11/6/2013		Visa charges-CA fire codes,plastic fire helmets	1,920.31	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Special Projects	1,920.31		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0260296	11/6/2013		Visa charges, 10/22/13	665.95	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0260270	11/15/2013		Reimb. Exp - CalPERS seminar	1,576.49	002173	GENE B SINSER
DJE - 0051533	11/15/2013		FDAC - reimb. FDAC board mtg, 9/27/13	-574.50		
			Total Transportation and Travel	1,667.94		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0260296	11/6/2013		Visa charges, 10/22/13	423.40	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0048269	11/6/2013		Diesel fuel, 10/24/13	667.50	636799	DEWITT PINTO PETROLEUM
MIC - 0048269	11/6/2013		Diesel fuel, 10/31/13	622.04	636799	DEWITT PINTO PETROLEUM
CLM - 0261515	11/19/2013		Gasoline charges, Oct	1,485.81	005392	THE VILLAGE SERVICE STATION
			Total Gasoline-Oil-Fuel	3,198.75		
Line Item Account 7732 -- Training and Travel						
CLM - 0258907	11/4/2013		Tuition reimb. Command 1C	225.00	011365	JORDAN ZEITSOFF
CLM - 0260296	11/6/2013		Visa charges, 10/22/13	710.00	006215	US BANK CORPORATE PAYMENT SYSTEM

Expenditure Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0260294	11/15/2013		Reimb. tuition - Blue card command	385.00	251307	SYSTEM Travis Ederer
Total Training and Travel				1,320.00		
Line Item Account 7760 -- Utilities						
MIC - 0048625	11/18/2013		Water service, Sta. 1	341.42	556712	MONTECITO WATER DISTRICT
MIC - 0048625	11/18/2013		Water service, Sta. 2	184.83	556712	MONTECITO WATER DISTRICT
MIC - 0048626	11/18/2013		Gas Service Sta. 1	50.70	767800	THE GAS COMPANY
MIC - 0048626	11/18/2013		Gas Service Sta. 4	71.04	767800	THE GAS COMPANY
CLM - 0261508	11/19/2013		Electricity service, Sta. 1 & 2	1,871.31	767200	SOUTHERN CALIFORNIA EDISON
JE - 0092524	11/27/2013		Water/Sewer for rental prop., July-Oct.	654.33		
JE - 0092524	11/27/2013		Property taxes for rental prop., Oct.	2,131.00		
Total Utilities				5,304.63		
Line Item Account 8300 -- Equipment						
CLM - 0260300	11/7/2013		Radio installation - Shepard Mesa	4,931.00	009518	PARAGON BUILDERS
CLM - 0262515	11/22/2013		Shepard Mesa Project	144.91	806824	TESSCO CORPORATE HEADQUARTERS
Total Equipment				5,075.91		
Total Montecito Fire Protection Dist				884,759.85		

Expenditure Transactions

From 11/1/2013 to 11/30/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7460 -- Professional & Special Service						
CLM - 0262613	11/25/2013		Legal fees Sta. 3, Oct.	147.50	645665	Price Postel & Parma
Total Professional & Special Service				147.50		
Total Montecito Fire Land & Building				147.50		

Financial Trend

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	11/30/2011 Year-To-Date Actual	11/30/2012 Year-To-Date Actual	11/30/2013 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	1,799,911.07	1,977,853.82	2,234,438.04
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3020 -- Property Tax-Current Unsecd	567,433.56	559,672.68	565,367.01
3040 -- Property Tax-Prior Secured	-10,271.93	-23,299.33	-7,900.85
3054 -- Supplemental Pty Tax-Current	16,338.59	30,753.98	36,213.25
3056 -- Supplemental Pty Tax-Prior	6,465.99	9,265.85	16,533.53
	2,379,877.28	2,554,247.00	2,844,650.98
Taxes			
Use of Money and Property			
Use of Money and Property			
3380 -- Interest Income	4,151.81	1,409.74	1,618.59
3381 -- Unrealized Gain/Loss Invstmnts	1,798.91	-453.99	6,847.33
3409 -- Other Rental of Bldgs and Land	20,360.00	0.00	16,288.00
	26,310.72	955.75	24,753.92
Use of Money and Property			
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	40,276.11
4220 -- Homeowners Property Tax Relief	0.00	12,962.53	12,949.52
	0.00	12,962.53	53,225.63
Intergovernmental Revenue-State			
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	-0.57	159,837.20
4789 -- Federal-Other	-24,964.93	0.00	0.00
	-24,964.93	-0.57	159,837.20
Intergovernmental Revenue-Federal			
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	95,729.46	42,886.60	73,983.93
	95,729.46	42,886.60	73,983.93
Miscellaneous Revenue			

Financial Trend

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	11/30/2011 Year-To-Date Actual	11/30/2012 Year-To-Date Actual	11/30/2013 Year-To-Date Actual
Revenues	2,476,952.53	2,611,051.31	3,156,451.66
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	2,207,487.79	2,239,274.53	2,308,092.54
6300 -- Overtime	187,631.44	557,530.96	403,161.07
6400 -- Retirement Contribution	792,119.00	627,621.18	650,462.18
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	29,295.29	35,542.23	35,192.30
6600 -- Health Insurance Contrib	564,161.64	592,407.85	589,353.47
6700 -- Unemployment Ins Contribution	217.41	100.07	260.05
6900 -- Workers Compensation	230,767.48	285,484.14	324,484.75
Salaries and Employee Benefits	4,011,680.05	4,337,960.96	4,311,006.36
Services and Supplies			
7030 -- Clothing and Personal	3,177.78	915.46	8,372.63
7050 -- Communications	33,160.78	33,430.91	32,188.87
7060 -- Food	164.91	55.90	80.10
7070 -- Household Expense	9,438.12	6,864.12	10,655.17
7090 -- Insurance	33,312.00	29,628.73	29,867.10
7120 -- Maintenance - Equipment	18,556.27	42,700.24	53,514.83
7200 -- MTC-Struct/Impr & Grounds	11,689.85	8,614.93	8,927.88
7322 -- Consulting & Mgmt Fees	1,252.25	0.00	977.28
7324 -- Audit and Accounting Fees	5,000.00	10,000.00	8,402.50
7400 -- Medical, Dental and Lab	1,632.14	3,283.13	4,252.03
7430 -- Memberships	1,895.00	1,365.00	1,315.00
7440 -- Miscellaneous Expense	19,075.00	13,326.92	5,090.00
7450 -- Office Expense	3,588.53	6,507.97	8,431.29
7460 -- Professional & Special Service	58,667.20	111,511.49	49,246.43

Financial Trend

As of: 11/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	11/30/2011 Year-To-Date Actual	11/30/2012 Year-To-Date Actual	11/30/2013 Year-To-Date Actual
7506 -- Administration Fees	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,128.72	2,135.08	2,297.78
7530 -- Publications & Legal Notices	471.52	85.28	79.04
7580 -- Rents/Leases-Structure	0.00	0.00	1,625.00
7630 -- Small Tools & Instruments	1,022.20	10,295.80	27,408.00
7650 -- Special Departmental Expense	10,546.52	10,765.18	13,299.66
7653 -- Training Fees & Supplies	1,570.39	697.03	300.00
7671 -- Special Projects	2,316.71	1,945.08	1,920.31
7730 -- Transportation and Travel	6,557.02	4,343.23	6,580.18
7731 -- Gasoline-Oil-Fuel	16,156.02	23,320.30	23,031.94
7732 -- Training and Travel	10,518.54	5,510.63	4,987.52
7760 -- Utilities	18,733.23	18,661.17	22,980.64
Services and Supplies	270,630.70	345,963.58	325,831.18
Capital Assets			
8300 -- Equipment	15,365.19	3,207.47	16,013.48
Capital Assets	15,365.19	3,207.47	16,013.48
Expenditures	4,297,675.94	4,687,132.01	4,652,851.02
Other Financing Sources & Uses			
Other Financing Sources			
5919 -- Sale Capital Assets-Prsnl Prop	105.00	0.00	0.00
Other Financing Sources	105.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	408,450.00	352,590.00	364,525.70
Other Financing Uses	408,450.00	352,590.00	364,525.70
Other Financing Sources & Uses	-408,345.00	-352,590.00	-364,525.70

Financial Trend

As of: 11/30/2013
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	11/30/2011 Year-To-Date Actual	11/30/2012 Year-To-Date Actual	11/30/2013 Year-To-Date Actual
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	453.99	0.00
Decrease to Restricted	0.00	453.99	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	0.00	11,932.00	4,386.00
Increase to Nonspendables	0.00	11,932.00	4,386.00
Increase to Restricted			
9797 -- Unrealized Gains	1,798.91	0.00	0.00
Increase to Restricted	1,798.91	0.00	0.00
Changes to Fund Balances	-1,798.91	-11,478.01	-4,386.00
Montecito Fire Protection Dist	-2,230,867.32	-2,440,148.71	-1,865,311.06
Net Financial Impact	-2,230,867.32	-2,440,148.71	-1,865,311.06

DECEMBER 2013
FINANCIAL REPORTS

Balance Sheet

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,370,550.15	11,676,168.38	7,173,739.21	7,872,979.32
0115 -- Treasury FMV Adjustment	-13,520.80	6,847.33	0.00	-6,673.47
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	5,280.00	0.00	498.55	4,781.45
0230 -- Accounts Receivable	199,369.00	0.00	23,056.00	176,313.00
0240 -- Interest Receivable	4,203.97	1,848.22	6,052.19	0.00
0550 -- Deposits with Others	63,234.00	4,386.00	0.00	67,620.00
Total Assets	3,629,616.32	11,689,249.93	7,203,345.95	8,115,520.30
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,327,854.69	2,327,854.69	0.00
1015 -- EFT Payable	3,000.00	315,685.35	332,916.81	20,231.46
1020 -- Salaries & Benefits Payable	280,100.00	280,100.00	0.00	0.00
1210 -- Accounts Payable	0.00	2,657,631.50	2,657,631.50	0.00
1240 -- Accrued Expenses	38,819.00	38,819.00	0.00	0.00
1330 -- Due To Other Funds	0.00	0.00	3,000,000.00	3,000,000.00
1400 -- Deposits	3,000.00	0.00	0.00	3,000.00
1730 -- Unidentified Deposits	0.00	473,113.35	473,113.35	0.00
Total Liabilities	324,919.00	6,093,203.89	8,791,516.35	3,023,231.46
Equity				
2110 -- Fund Balance-Nonspendable	63,234.00	0.00	4,386.00	67,620.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	2,040,963.32	21,978,207.11	23,761,412.63	3,824,168.84
Total Equity	3,304,697.32	21,978,207.11	23,765,798.63	5,092,288.84

Balance Sheet

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2013
Total Liabilities, Equity & Other Credits	3,629,616.32	28,071,411.00	32,557,314.98	8,115,520.30

Balance Sheet

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,530.33	741,162.27	743,349.80	342.80
0115 -- Treasury FMV Adjustment	-10.15	9.44	0.00	-0.71
0240 -- Interest Receivable	2.00	0.47	2.47	0.00
Total Assets	2,522.18	741,172.18	743,352.27	342.09
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	743,349.80	743,349.80	0.00
1210 -- Accounts Payable	0.00	743,349.80	743,349.80	0.00
Total Liabilities	0.00	1,486,699.60	1,486,699.60	0.00
Equity				
2140 -- Fund Balance-Assigned	2,522.18	0.00	0.00	2,522.18
2200 -- Fund Balance-Residual	0.00	1,486,703.80	1,484,523.71	-2,180.09
Total Equity	2,522.18	1,486,703.80	1,484,523.71	342.09
Total Liabilities, Equity & Other Credits	2,522.18	2,973,403.40	2,971,223.31	342.09

Balance Sheet

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund; Page Break At = Fund

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,200,025.49	3,449.57	53,739.72	2,149,735.34
0115 -- Treasury FMV Adjustment	-8,825.30	4,351.01	0.00	-4,474.29
0240 -- Interest Receivable	1,522.78	1,926.79	3,449.57	0.00
Total Assets	2,192,722.97	9,727.37	57,189.29	2,145,261.05
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	53,739.72	53,739.72	0.00
1210 -- Accounts Payable	0.00	53,739.72	53,739.72	0.00
Total Liabilities	0.00	107,479.44	107,479.44	0.00
Equity				
2140 -- Fund Balance-Assigned	2,192,722.97	0.00	0.00	2,192,722.97
2200 -- Fund Balance-Residual	0.00	413,344.72	365,882.80	-47,461.92
Total Equity	2,192,722.97	413,344.72	365,882.80	2,145,261.05
Total Liabilities, Equity & Other Credits	2,192,722.97	520,824.16	473,362.24	2,145,261.05

Balance Sheet

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,840,338.00	11,345.02	3,001,328.79	4,850,354.23
0115 -- Treasury FMV Adjustment	-31,451.15	21,359.73	0.00	-10,091.42
0240 -- Interest Receivable	5,057.04	6,287.98	11,345.02	0.00
0260 -- Due From Other Funds	0.00	3,000,000.00	0.00	3,000,000.00
Total Assets	7,813,943.89	3,038,992.73	3,012,673.81	7,840,262.81
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,328.79	1,328.79	0.00
1210 -- Accounts Payable	0.00	1,328.79	1,328.79	0.00
1240 -- Accrued Expenses	1,034.00	1,034.00	0.00	0.00
Total Liabilities	1,034.00	3,691.58	2,657.58	0.00
Equity				
2140 -- Fund Balance-Assigned	7,812,909.89	0.00	0.00	7,812,909.89
2200 -- Fund Balance-Residual	0.00	201,328.79	228,681.71	27,352.92
Total Equity	7,812,909.89	201,328.79	228,681.71	7,840,262.81
Total Liabilities, Equity & Other Credits	7,813,943.89	205,020.37	231,339.29	7,840,262.81

Balance Sheet

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	19,570.85	33.15	1,003.00	18,601.00
0115 -- Treasury FMV Adjustment	-78.51	38.63	0.00	-39.88
0240 -- Interest Receivable	15.97	17.18	33.15	0.00
Total Assets	19,508.31	88.96	1,036.15	18,561.12
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,003.00	3,215.50	2,212.50
1210 -- Accounts Payable	0.00	3,215.50	3,215.50	0.00
Total Liabilities	0.00	4,218.50	6,431.00	2,212.50
Equity				
2140 -- Fund Balance-Assigned	19,508.31	0.00	0.00	19,508.31
2200 -- Fund Balance-Residual	0.00	22,786.50	19,626.81	-3,159.69
Total Equity	19,508.31	22,786.50	19,626.81	16,348.62
Total Liabilities, Equity & Other Credits	19,508.31	27,005.00	26,057.81	18,561.12

Financial Status

As of: 12/31/2013 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	13,092,378.00	7,286,709.71	-5,805,668.29	55.66 %
3011 -- Property Tax-Unitary	95,036.00	48,318.28	-46,717.72	50.84 %
3020 -- Property Tax-Current Unsecd	560,700.00	565,367.01	4,667.01	100.83 %
3040 -- Property Tax-Prior Secured	0.00	-24,303.70	-24,303.70	--
3054 -- Supplemental Pty Tax-Current	126,656.00	71,574.43	-55,081.57	56.51 %
3056 -- Supplemental Pty Tax-Prior	0.00	16,454.14	16,454.14	--
Taxes	13,874,770.00	7,964,119.87	-5,910,650.13	57.40 %
Use of Money and Property				
3380 -- Interest Income	14,345.00	1,017.96	-13,327.04	7.10 %
3381 -- Unrealized Gain/Loss Invstmnts	0.00	6,847.33	6,847.33	--
3409 -- Other Rental of Bldgs and Land	48,864.00	16,288.00	-32,576.00	33.33 %
Use of Money and Property	63,209.00	24,153.29	-39,055.71	38.21 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	40,276.11	40,276.11	--
4220 -- Homeowners Property Tax Relief	77,800.00	43,165.06	-34,634.94	55.48 %
Intergovernmental Revenue-State	77,800.00	83,441.17	5,641.17	107.25 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	0.00	292,440.48	292,440.48	--
Intergovernmental Revenue-Federal	0.00	292,440.48	292,440.48	--
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	182,038.00	95,331.79	-86,706.21	52.37 %
Miscellaneous Revenue	182,038.00	95,331.79	-86,706.21	52.37 %
Revenues	14,197,817.00	8,459,486.60	-5,738,330.40	59.58 %

Financial Status

As of: 12/31/2013 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,364,335.00	3,105,277.57	3,259,057.43	48.79 %
6300 -- Overtime	850,000.00	478,066.70	371,933.30	56.24 %
6400 -- Retirement Contribution	1,793,563.00	794,850.91	998,712.09	44.32 %
6475 -- Retiree Medical OPEB	786,540.00	0.00	786,540.00	0.00 %
6500 -- FICA Contribution	0.00	11,601.42	-11,601.42	--
6550 -- FICA/Medicare	97,358.00	35,192.30	62,165.70	36.15 %
6600 -- Health Insurance Contrib	1,216,410.00	692,531.60	523,878.40	56.93 %
6700 -- Unemployment Ins Contribution	9,715.00	7,337.52	2,377.48	75.53 %
6900 -- Workers Compensation	759,407.00	378,983.96	380,423.04	49.91 %
Salaries and Employee Benefits	11,877,328.00	5,503,841.98	6,373,486.02	46.34 %
Services and Supplies				
7030 -- Clothing and Personal	20,036.00	9,757.48	10,278.52	48.70 %
7050 -- Communications	74,115.00	38,715.42	35,399.58	52.24 %
7060 -- Food	2,600.00	214.12	2,385.88	8.24 %
7070 -- Household Expense	22,550.00	12,644.01	9,905.99	56.07 %
7090 -- Insurance	29,867.00	29,867.10	-0.10	100.00 %
7120 -- Maintenance - Equipment	95,880.00	70,639.38	25,240.62	73.67 %
7200 -- MTC-Struct/Impr & Grounds	20,500.00	11,597.88	8,902.12	56.58 %
7322 -- Consulting & Mgmt Fees	3,100.00	977.28	2,122.72	31.53 %
7324 -- Audit and Accounting Fees	25,305.00	8,402.50	16,902.50	33.20 %
7400 -- Medical, Dental and Lab	20,564.00	4,252.03	16,311.97	20.68 %
7430 -- Memberships	2,500.00	1,452.00	1,048.00	58.08 %
7440 -- Miscellaneous Expense	90,000.00	6,090.00	83,910.00	6.77 %
7450 -- Office Expense	25,851.00	13,690.72	12,160.28	52.96 %
7460 -- Professional & Special Service	336,500.00	76,715.27	259,784.73	22.80 %

Financial Status

As of: 12/31/2013 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
7506 -- Administration Fees	173,000.00	0.00	173,000.00	0.00 %
7507 -- ADP Payroll Fees	6,000.00	2,775.22	3,224.78	46.25 %
7530 -- Publications & Legal Notices	2,000.00	105.04	1,894.96	5.25 %
7580 -- Rents/Leases-Structure	5,535.00	1,625.00	3,910.00	29.36 %
7630 -- Small Tools & Instruments	38,016.00	28,088.06	9,927.94	73.88 %
7650 -- Special Departmental Expense	48,223.00	13,431.56	34,791.44	27.85 %
7653 -- Training Fees & Supplies	2,000.00	300.00	1,700.00	15.00 %
7671 -- Special Projects	27,000.00	1,920.31	25,079.69	7.11 %
7730 -- Transportation and Travel	17,000.00	7,239.39	9,760.61	42.58 %
7731 -- Gasoline-Oil-Fuel	50,000.00	27,649.96	22,350.04	55.30 %
7732 -- Training and Travel	71,000.00	7,281.48	63,718.52	10.26 %
7760 -- Utilities	45,000.00	25,521.39	19,478.61	56.71 %
Services and Supplies	1,254,142.00	400,952.60	853,189.40	31.97 %
Capital Assets				
8300 -- Equipment	29,690.00	25,940.70	3,749.30	87.37 %
Capital Assets	29,690.00	25,940.70	3,749.30	87.37 %
Expenditures	13,161,160.00	5,930,735.28	7,230,424.72	45.06 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	959,445.00	741,159.80	218,285.20	77.25 %
Other Financing Uses	959,445.00	741,159.80	218,285.20	77.25 %
Other Financing Sources & Uses	-959,445.00	-741,159.80	218,285.20	77.25 %
Changes to Fund Balances				
Increase to Nonspendables				
9605 -- Prepaids/Deposits	4,386.00	4,386.00	0.00	100.00 %

Financial Status

As of: 12/31/2013 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Increase to Nonspendables	4,386.00	4,386.00	0.00	100.00 %
Changes to Fund Balances	-4,386.00	-4,386.00	0.00	100.00 %
Montecito Fire Protection Dist	72,826.00	1,783,205.52	1,710,379.52	2,448.58 %

Financial Status

As of: 12/31/2013 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	0.47	0.47	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	9.44	9.44	--
Use of Money and Property	0.00	9.91	9.91	--
Revenues	0.00	9.91	9.91	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	2,190.00	2,190.00	0.00	100.00 %
Services and Supplies	2,190.00	2,190.00	0.00	100.00 %
Other Charges				
7830 -- Interest Expense	112,164.00	112,163.80	0.20	100.00 %
Other Charges	112,164.00	112,163.80	0.20	100.00 %
Expenditures				
Expenditures	114,354.00	114,353.80	0.20	100.00 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	741,164.00	741,159.80	-4.20	100.00 %
Other Financing Sources	741,164.00	741,159.80	-4.20	100.00 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	629,000.00	628,996.00	4.00	100.00 %
Other Financing Uses	629,000.00	628,996.00	4.00	100.00 %
Other Financing Sources & Uses	112,164.00	112,163.80	-0.20	100.00 %
Montecito Fire Pension Oblig	-2,190.00	-2,180.09	9.91	99.55 %

Financial Status

As of: 12/31/2013 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	1,926.79	1,926.79	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	4,351.01	4,351.01	--
Use of Money and Property	0.00	6,277.80	6,277.80	--
Revenues	0.00	6,277.80	6,277.80	--
Expenditures				
Capital Assets				
8300 -- Equipment	359,605.00	53,739.72	305,865.28	14.94 %
Capital Assets	359,605.00	53,739.72	305,865.28	14.94 %
Expenditures	359,605.00	53,739.72	305,865.28	14.94 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	218,281.00	0.00	-218,281.00	0.00 %
Other Financing Sources	218,281.00	0.00	-218,281.00	0.00 %
Other Financing Sources & Uses	218,281.00	0.00	-218,281.00	0.00 %
Montecito Fire Cap Outlay Res	-141,324.00	-47,461.92	93,862.08	33.58 %

Financial Status

As of: 12/31/2013 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	6,287.98	6,287.98	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	21,359.73	21,359.73	--
Use of Money and Property	0.00	27,647.71	27,647.71	--
Revenues	0.00	27,647.71	27,647.71	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	147.50	-147.50	--
Services and Supplies	0.00	147.50	-147.50	--
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Construction in Progress	100,000.00	147.29	99,852.71	0.15 %
Capital Assets	200,000.00	147.29	199,852.71	0.07 %
Expenditures	200,000.00	294.79	199,705.21	0.15 %
Montecito Fire Land & Building	-200,000.00	27,352.92	227,352.92	-13.68 %

Financial Status

As of: 12/31/2013 (50% Elapsed)
Accounting Period: OPEN

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	12/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	0.00	17.18	17.18	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	38.63	38.63	--
Use of Money and Property	0.00	55.81	55.81	--
Revenues	0.00	55.81	55.81	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	19,571.00	3,215.50	16,355.50	16.43 %
Services and Supplies	19,571.00	3,215.50	16,355.50	16.43 %
Expenditures	19,571.00	3,215.50	16,355.50	16.43 %
Montecito Fire UHR Mello-Roos	-19,571.00	-3,159.69	16,411.31	16.14 %
Net Financial Impact	-290,259.00	1,757,756.74	2,048,015.74	-605.58 %

Revenue Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT02766	12/16/2013		Secured 1% Collections 11/19/2013-12/13/13 (3010)	5,051,880.65
AUT - PT02779	12/16/2013		Pipeline R/W Collections 7/1-12/13/2013 (3010)	391.02
			Total Property Tax-Current Secured	5,052,271.67
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT02774	12/16/2013		Unitary 1% Tax Collection 7/1/13 -12/13/13 (3011)	46,919.32
AUT - PT02780	12/16/2013		Unitary 1% Railroad Collect 7/1/13-12/13/13 (3011)	1,398.96
			Total Property Tax-Unitary	48,318.28
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT02782	12/16/2013		Secd Redemp Billings 7/1/2013-11/30/2013 (3040)	-165.59
AUT - PT02784	12/19/2013		RED PY REFUNDS 1%-2nd Qtr 13/14(3040)	-16,237.26
			Total Property Tax-Prior Secured	-16,402.85
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT02758	12/16/2013		SUPPL 13/14 Neg COLL 1% APPMT 4/13(3054)	-31.24
AUT - PT02759	12/16/2013		SUPPL 13/14 COLLECTIONS 1% APPMT 5/13(3054)	2.16
AUT - PT02760	12/16/2013		SUPPL 13/14 Neg COLL 1% APPMT 6/13(3054)	-7.80
AUT - PT02761	12/16/2013		SUPPL 13/14 Neg COLL 1% APPMT 7/13(3054)	-31.50
AUT - PT02762	12/16/2013		SUPPL CY 1% APPMT 8/13 (3054)	2,150.77
AUT - PT02763	12/16/2013		SUPPL CY 1% APPMT 9/13 (3054)	2,912.46
AUT - PT02764	12/16/2013		SUPPL CY 1% APPMT 10/13 (3054)	5,623.23
AUT - PT02777	12/16/2013		SUPPL CY 1% APPMT 11/13 (3054)	15,260.37
AUT - PT02778	12/16/2013		SUPPL PY 1% APPMT 11/13 (3054)	9,482.73
			Total Supplemental Pty Tax-Current	35,361.18
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT02781	12/16/2013		Supp Redemp Billings 7/1/2013-11/30/2013 (3056)	-79.39
			Total Supplemental Pty Tax-Prior	-79.39

Revenue Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - PT02785	12/19/2013		INTEREST PY Refunds-2nd Qtr 13/14(3380)	-600.63
			Total Interest Income	-600.63
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT02787	12/31/2013		2013/14 HOE 1pct and Bond Appmt - 35pct (4220)	30,215.54
			Total Homeowners Property Tax Relief	30,215.54
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0052172	12/3/2013		Fire billing: Falls Fire 8/6-8/8/13	23,401.17
DJE - 0052298	12/6/2013		Shirley Fire, 8/19-8/20/13	14,621.25
DJE - 0052298	12/6/2013		Silver Fire, 8/8-8/10-13	29,398.41
DJE - 0052298	12/6/2013		Chariot Fire, 7/8-7/11/13	29,226.50
DJE - 0052781	12/31/2013		Shirley Complex 8/20-8/23/13	35,955.95
			Total Federal Emergency Assistance	132,603.28
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0052298	12/6/2013		Cal Card Rebate, Q3	145.86
JE - 0093114	12/10/2013		INVOICE# 2013-09 DISPATCH SERVICES	21,202.00
			Total Other Miscellaneous Revenue	21,347.86
			Total Montecito Fire Protection Dist	5,303,034.94

Revenue Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount
Line Item Account 5910 -- Oper Trf (In)-General Fund				
JE - 0094045	12/23/2013		POST 12/23/13 Trf funds per adopted budget FY13-14	376,634.10
			Total Oper Trf (In)-General Fund	376,634.10
			Total Montecito Fire Pension Oblig	376,634.10

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6100 -- Regular Salaries						
EFC - 0009109	12/3/2013		Montecito Fire PR Dir Dept 12/2/13	235,254.52	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0092901	12/4/2013		PR for MFD, 12/2/13	-9,334.97		
CLM - 0263290	12/5/2013		Survivor benefit & employee contributions, 12/2/13	12,850.70	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0263291	12/5/2013		Employer and employee contributions, 12/2/13	16,540.00	356600	Hartford Life Insurance
CLM - 0263798	12/5/2013		Employee paid insurance, Dec.	1,086.36	244645	AFLAC
CLM - 0265358	12/13/2013		Dues & insurance, 12/16/13	3,108.00	556913	Montecito Firemens Assoc
CLM - 0265359	12/13/2013		Employer & employee contributions 12/16/13	16,545.66	356600	Hartford Life Insurance
CLM - 0265360	12/13/2013		Survivor benefit & employee contribution, 12/16/13	13,111.62	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
JE - 0093714	12/13/2013		PR for MFD, OT adj. 12/16/13	-28,569.89		
CLM - 0267113	12/30/2013		Health Benefits, January	1,554.85	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0009208	12/31/2013		Montecito Fire PR Dir Dept 12/16/13	254,683.27	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0009321	12/31/2013		Montecito Fire PR Dir Dept 1/2/14	314,107.69	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0094376	12/31/2013		PR for MFD, 1/2/14	-33,752.78		
Total Regular Salaries				797,185.03		
Line Item Account 6300 -- Overtime						
JE - 0092901	12/4/2013		PR for MFD, 12/2/13	10,965.97		
JE - 0093714	12/13/2013		PR for MFD, OT adj. 12/16/13	28,569.89		
JE - 0094376	12/31/2013		PR for MFD, 1/2/14	35,369.77		
Total Overtime				74,905.63		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0263290	12/5/2013		Retirement contributions, 12/2/13	71,362.22	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0265360	12/13/2013		Retirement contributions, 12/16/13	73,026.51	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6500 -- FICA Contribution				144,388.73		
EFC - 0009109	12/3/2013		Montecito Fire PR Dir Dept 12/2/13	3,446.39	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0009208	12/31/2013		Montecito Fire PR Dir Dept 12/16/13	3,570.55	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0009321	12/31/2013		Montecito Fire PR Dir Dept 1/2/14	4,584.48	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Retirement Contribution				11,601.42		
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0263288	12/5/2013		Dental insurance, Dec.	12,351.58	711633	DELTA DENTAL
MIC - 0049024	12/5/2013		Vision Insurance, active	1,501.44	855111	Vision Service Plan-CA
MIC - 0049024	12/5/2013		Vision Insurance, retirees	1,077.12	855111	Vision Service Plan-CA
CLM - 0266301	12/20/2013		Life Insurance, Jan.	653.80	007069	LINCOLN NATIONAL LIFE INS
CLM - 0266321	12/20/2013		Emp Assistance Program, 2014	1,462.00	199173	Cada-Save/Eap
CLM - 0267113	12/30/2013		Health Benefits, January	86,132.19	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Health Insurance Contrib				103,178.13		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0009109	12/3/2013		Montecito Fire PR Dir Dept 12/2/13	48.79	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0009321	12/31/2013		Montecito Fire PR Dir Dept 1/2/14	7,028.68	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				7,077.47		
Line Item Account 6900 -- Workers Compensation						
CLM - 0263700	12/5/2013		Worker's comp insurance, Dec. 2013	56,349.75	033694	STATE COMPENSATION INS
DJE - 0052298	12/6/2013		S. Bumanglag Disability, 11/18-11/21	-1,850.54		
Total Workers Compensation				54,499.21		
Line Item Account 7030 -- Clothing and Personal						
CLM - 0263767	12/5/2013		Cleaning and repairs of PPE	1,148.00	008318	TURNOUT MAINTENANCE CO LLC

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0264922	12/13/2013		J. Jenkins rain jacket embroidery	12.96	234567	Chaz Sportswear
CLM - 0265067	12/13/2013		Advanced pants for G.McLeod (reimbursable)	223.89	000184	NATIONAL FIRE FIGHTER WILDLAND CORPORATION
			Total Clothing and Personal	1,384.85		
Line Item Account 7050 -- Communications						
MIC - 0048827	12/4/2013		805-RT7-4343, Nov.	43.91	308867	VERIZON CALIFORNIA
MIC - 0048827	12/4/2013		805-RT7-4365, Nov.	49.05	308867	VERIZON CALIFORNIA
MIC - 0048827	12/4/2013		805-RT0-0176, Nov.	43.91	308867	VERIZON CALIFORNIA
MIC - 0048827	12/4/2013		805-181-0808, Nov.	43.91	308867	VERIZON CALIFORNIA
MIC - 0048827	12/4/2013		805-565-9618, Nov.	50.16	308867	VERIZON CALIFORNIA
MIC - 0048827	12/4/2013		805-969-0318, Nov.	52.52	308867	VERIZON CALIFORNIA
MIC - 0048827	12/4/2013		805-UH0-4248, Nov.	634.83	308867	VERIZON CALIFORNIA
MIC - 0048827	12/4/2013		805-AC2-2189, Nov.	43.91	308867	VERIZON CALIFORNIA
CLM - 0263724	12/5/2013		Wireless service, Nov.	795.21	297454	VERIZON WIRELESS
CLM - 0263788	12/5/2013		E92 Sim card for MDC, Nov.	37.99	009266	SPRINT
DJE - 0052298	12/6/2013		Refund from Verizon - billing errors	-154.22		
DJE - 0052298	12/6/2013		Refund from Verizon - billing errors	-114.10		
DJE - 0052298	12/6/2013		Reimb. - MERRAG cell phone service	-130.21		
CLM - 0264882	12/13/2013		CAD connectivity & Internet, Dec.	2,669.59	776537	COX COMMUNICATIONS
MIC - 0049730	12/20/2013		Satellite Phone Charge, Oct.	148.26	005120	SATCOM GLOBAL INC
MIC - 0049730	12/20/2013		Satellite Phone Charge, Nov.	148.26	005120	SATCOM GLOBAL INC
MIC - 0049735	12/20/2013		805-AC5-2190, Dec.	43.91	308867	VERIZON CALIFORNIA
MIC - 0049735	12/20/2013		805-RT0-2320, Dec.	43.91	308867	VERIZON CALIFORNIA
MIC - 0049735	12/20/2013		805-565-3651, Dec.	369.49	308867	VERIZON CALIFORNIA
MIC - 0049735	12/20/2013		805-969-7762, Dec.	647.58	308867	VERIZON CALIFORNIA
MIC - 0049735	12/20/2013		805-RT0-6142, Dec.	106.70	308867	VERIZON CALIFORNIA
CLM - 0267105	12/31/2013		Wireless service, Dec.	820.25	297454	VERIZON WIRELESS
MIC - 0049862	12/31/2013		805-RT7-4343, Dec.	43.91	308867	VERIZON CALIFORNIA
MIC - 0049862	12/31/2013		805-RT7-4365, Dec.	43.91	308867	VERIZON CALIFORNIA

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0049862	12/31/2013		805-RT0-0176, Dec.	43.91	308867	VERIZON CALIFORNIA
Total Communications				6,526.55		
Line Item Account 7060 -- Food						
CLM - 0264929	12/13/2013		Visa charges, 11/22/13	134.02	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Food				134.02		
Line Item Account 7070 -- Household Expense						
CLM - 0263719	12/5/2013		Turnouts cleaned	242.60	789085	Suds-Duds Launderette
MIC - 0049092	12/5/2013		Shop towels, Sta. 1	183.60	285433	Mission Uniform Service Inc
MIC - 0049092	12/5/2013		Shop towels, Sta. 2	118.00	285433	Mission Uniform Service Inc
CLM - 0264894	12/13/2013		Rat traps for Sta. 1	9.69	853237	Montecito Village Hardware
CLM - 0264929	12/13/2013		Visa charges, 11/22/13	186.75	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0049422	12/13/2013		Bottled water, Sta. 1	106.43	032539	NESTLE PURE LIFE DIRECT
MIC - 0049422	12/13/2013		Bottled water, Sta. 2	30.13	032539	NESTLE PURE LIFE DIRECT
CLM - 0266294	12/20/2013		Refuse disposal, Sta. 1	358.26	509950	Marborg Industries
CLM - 0266857	12/31/2013		Cleaning and household supplies	753.38	579739	Unisource
Total Household Expense				1,988.84		
Line Item Account 7120 -- Maintenance - Equipment						
CLM - 0263289	12/5/2013		OES 317 generator repair	77.70	000250	A-OK MOWER SHOP INC
CLM - 0263777	12/5/2013		Qtrly solven tank maint	234.36	691500	SAFETY KLEEN CORP
CLM - 0263793	12/5/2013		Emergency MAKO Compressor repair	4,048.32	030142	COMPRESSED AIR OF CA
CLM - 0263827	12/5/2013		Mako compressed air testing	75.00	029053	TRACE ANALYTICS LLC
MIC - 0049115	12/5/2013		Car washing, Oct.	320.00	175045	HUGO'S AUTO DETAILING
MIC - 0049115	12/5/2013		Car washing, Nov.	300.00	175045	HUGO'S AUTO DETAILING
CLM - 0264888	12/13/2013		E-92 service - new front brakes & radiator repair	5,180.73	404574	INTERSTATE BILLING SERVICE INC
CLM - 0264921	12/13/2013		Generator service repair	77.70	000250	A-OK MOWER SHOP INC
CLM - 0264927	12/13/2013		Car parts: lamp for 900 and handle for 912	109.71	618120	Paradise Chevrolet

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0264929	12/13/2013		Visa charges, 11/22/13	2,422.98	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0266304	12/20/2013		Various vehicle parts	64.81	437104	CARQUEST AUTO PARTS
CLM - 0266308	12/20/2013		Faceplates for staff vehicles	185.25	436027	BURTONS FIRE INC
CLM - 0266314	12/20/2013		MAKO air compressor service	376.94	030142	COMPRESSED AIR OF CA
MIC - 0049731	12/20/2013		Repair/testing for repeater at Gibraltar	388.00	733744	Sterling Communications
CLM - 0266843	12/31/2013		E93 parts	143.40	001400	AGS Rebuilders Inc
CLM - 0266855	12/31/2013		Annual maintenance - Lifepack 12	2,816.04	008286	PHYSIO CONTROL
CLM - 0267109	12/31/2013		Qtrly solven tank maint, Sta. 1	303.61	691500	SAFETY KLEEN CORP
			Total Maintenance - Equipment	17,124.55		
Line Item Account 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0263759	12/5/2013		Trip charge for sink blockage, Sta. 2	50.00	054802	United Drain
CLM - 0264908	12/13/2013		Landscape maint. & install drainage swale	2,485.00	639830	Peyton Scapes
CLM - 0266292	12/20/2013		Service call to fix file cabinet and desk lock	135.00	712454	SANTA BARBARA LOCKSMITHS INC
			Total MTC-Struct/Impr & Grounds	2,670.00		
Line Item Account 7430 -- Memberships						
CLM - 0266383	12/20/2013		T. McElwee's membership dues	137.00	050325	NENA NATIONAL EMERGENCY NUMBER ASSOC
			Total Memberships	137.00		
Line Item Account 7440 -- Miscellaneous Expense						
CLM - 0266841	12/31/2013		Fire reduction work, 9/4-9/25/13	1,000.00	827900	California Conservation Corps (Sacramento)
			Total Miscellaneous Expense	1,000.00		
Line Item Account 7450 -- Office Expense						
CLM - 0263691	12/6/2013		Replacement monitor for Fire Chief	209.19	751231	GERI SIMMONS VENTURA
CLM - 0264929	12/13/2013		Visa charges, 11/22/13	1,567.41	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0265070	12/13/2013		Dispatch security camera/intercom	3,439.73	815226	Jensen Audio Visual
CLM - 0267106	12/31/2013		Shipping charges	43.10	505305	The UPS Store

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Total Office Expense				5,259.43		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0263695	12/5/2013		Radio training fee	2,682.00	001281	RS COMMUNICATION CONSULTANTS
MIC - 0049095	12/6/2013		Temporary accounting support, 11/12-11/15	1,797.60	090749	ACCOUNTEMPS
MIC - 0049095	12/6/2013		Temporary accounting support, 11/18-11/22	1,438.08	090749	ACCOUNTEMPS
CLM - 0264875	12/13/2013		Background investigation: Bennewate, B.	1,312.50	018022	SINTRA GROUP
CLM - 0264926	12/13/2013		Computer suport, Nov.	4,950.00	602719	INFORMA CORP
CLM - 0264903	12/20/2013		Deposit for new website design	5,250.00	008973	AMERAVANT
CLM - 0266839	12/31/2013		Flu vaccines and TB skin tests	1,410.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
CLM - 0266847	12/31/2013		Legal services, Nov.	5,752.50	645665	Price Postal & Parma
MIC - 0049865	12/31/2013		Temporary accounting support, 11/25-11/29	1,078.56	090749	ACCOUNTEMPS
MIC - 0049865	12/31/2013		Temporary accounting support, 12/2-12/6	1,797.60	090749	ACCOUNTEMPS
Total Professional & Special Service				27,468.84		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0009199	12/6/2013		ADP fees, 11/15-11/30 payroll	242.16	050379	ADP INC
EFC - 0009285	12/31/2013		ADP fees, 12/16/13	235.28	050379	ADP INC
Total ADP Payroll Fees				477.44		
Line Item Account 7530 -- Publications & Legal Notices						
CLM - 0264868	12/13/2013		Public notice for Ordinance	26.00	010099	SANTA BARBARA NEWS PRESS
Total Publications & Legal Notices				26.00		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0263718	12/5/2013		Industrial bolt cutter and crowbar	302.18	015519	Allstar Fire Equipment Inc
CLM - 0263724	12/5/2013		Cell phone upgrades	160.00	297454	VERIZON WIRELESS
CLM - 0264929	12/13/2013		Visa charges, 11/22/13	217.88	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Small Tools & Instruments				680.06		

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7650 -- Special Departmental Expense						
DJE - 0052298	12/6/2013		Reimb. - R. Gailbraith shift calendar	-15.10		
CLM - 0264878	12/13/2013		Background checks for 3 new employees	147.00	130890	Department of Justice Accounting Services
Total Special Departmental Expense				131.90		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0264929	12/13/2013		Visa charges, 11/22/13	659.21	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Transportation and Travel				659.21		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
MIC - 0049090	12/5/2013		Diesel Fuel, 11/7/13	466.47	636799	DEWITT PINTO PETROLEUM
MIC - 0049090	12/5/2013		Diesel Fuel, 11/14/13	768.03	636799	DEWITT PINTO PETROLEUM
MIC - 0049090	12/5/2013		Diesel Fuel, 11/21/13	650.91	636799	DEWITT PINTO PETROLEUM
MIC - 0049090	12/5/2013		Diesel Fuel, 11/27/13	598.24	636799	DEWITT PINTO PETROLEUM
CLM - 0264929	12/13/2013		Visa charges, 11/22/13	968.57	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0264898	12/20/2013		Gasoline charges, Nov.	1,165.80	005392	THE VILLAGE SERVICE STATION
Total Gasoline-Oil-Fuel				4,618.02		
Line Item Account 7732 -- Training and Travel						
CLM - 0263713	12/6/2013		CCAI Arson Conference reimbursement	518.23	113087	KURT HICKMAN
CLM - 0263287	12/13/2013		Reimb. for Rescue Systems 2	303.73	011365	JORDAN ZEITSOFF
CLM - 0266326	12/20/2013		EMT Instruction	1,472.00	009668	Janice M Thielmann
Total Training and Travel				2,293.96		
Line Item Account 7760 -- Utilities						
MIC - 0049420	12/13/2013		Water service, Sta. 1 - Nov.	320.52	556712	MONTECITO WATER DISTRICT
MIC - 0049420	12/13/2013		Water service, Sta. 2 - Nov.	190.98	556712	MONTECITO WATER DISTRICT
MIC - 0049421	12/13/2013		Gas service, Sta. 1 - Nov.	73.26	767800	THE GAS COMPANY
MIC - 0049421	12/13/2013		Gas service, Sta. 2 - Nov.	70.31	767800	THE GAS COMPANY
CLM - 0266853	12/31/2013		Electricity service, Sta. 1 & 2	1,885.68	767200	SOUTHERN CALIFORNIA EDISON

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7901 -- Oper Trf (Out)				2,540.75		
JE - 0094045	12/23/2013		POST 12/23/13 Trf funds per adopted budget FY13-14	376,634.10		
Total Utilities				2,540.75		
Total Oper Trf (Out)				376,634.10		
Line Item Account 8300 -- Equipment						
CLM - 0263711	12/5/2013		Shepard Mesa: SBCO permit fee & labor fees	659.72	009518	PARAGON BUILDERS
CLM - 0263828	12/5/2013		Shepard Mesa: MTR; isolator and duplexer install.	532.00	733744	Sterling Communications
CLM - 0264929	12/13/2013		Visa charges, 11/22/13	51.81	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0049731	12/20/2013		Shepard Mesa: Jumpers for tower crew	1,709.69	733744	Sterling Communications
MIC - 0049731	12/20/2013		Shepard Mesa: Wired new circuit to voter	484.00	733744	Sterling Communications
CLM - 0266852	12/31/2013		Shepard Mesa: Tower antenna installation	6,490.00	806782	COM PLUS
Total Equipment				9,927.22		
Total Montecito Fire Protection Dist				1,654,518.36		

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7830 -- Interest Expense						
CLM - 0266399	12/24/2013		POST 12/24/13 Debt service interest exp.	52,635.40	578942	UNION BANK
			Total Interest Expense	52,635.40		
Line Item Account 7910 -- Long Term Debt Princ Repayment						
CLM - 0266399	12/24/2013		POST 12/24/13 Principal due less debt svc fd	323,998.70	578942	UNION BANK
			Total Long Term Debt Princ Repayment	323,998.70		
			Total Montecito Fire Pension Oblig	376,634.10		

Expenditure Transactions

From 12/1/2013 to 12/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7460 -- Professional & Special Service CLM - 0266848	12/31/2013		Legal services, Nov.	2,212.50	645665	Price Postel & Parma
Total Professional & Special Service				2,212.50		
Total Montecito Fire UHR Mello-Roos				2,212.50		

Financial Trend

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2011 Year-To-Date Actual	12/31/2012 Year-To-Date Actual	12/31/2013 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	6,727,321.31	6,828,470.98	7,286,709.71
3011 -- Property Tax-Unitary	42,214.55	55,101.64	48,318.28
3020 -- Property Tax-Current Unsecd	567,433.56	559,672.68	565,367.01
3040 -- Property Tax-Prior Secured	-17,080.18	-39,479.85	-24,303.70
3054 -- Supplemental Pty Tax-Current	28,538.19	43,572.65	71,574.43
3056 -- Supplemental Pty Tax-Prior	6,465.99	9,265.85	16,454.14
	7,354,893.42	7,456,603.95	7,964,119.87
Taxes			
Use of Money and Property			
3380 -- Interest Income	9,927.02	2,957.20	1,017.96
3381 -- Unrealized Gain/Loss Invstmnts	9,284.86	3,802.30	6,847.33
3409 -- Other Rental of Bldgs and Land	20,360.00	0.00	16,288.00
	39,571.88	6,759.50	24,153.29
Use of Money and Property			
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	40,276.11
4220 -- Homeowners Property Tax Relief	43,819.41	43,208.44	43,165.06
	43,819.41	43,208.44	83,441.17
Intergovernmental Revenue-State			
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	-0.57	292,440.48
4789 -- Federal-Other	-24,964.93	0.00	0.00
	-24,964.93	-0.57	292,440.48
Intergovernmental Revenue-Federal			
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	115,729.46	62,886.60	95,331.79
	115,729.46	62,886.60	95,331.79
Miscellaneous Revenue			

Financial Trend

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2011 Year-To-Date Actual	12/31/2012 Year-To-Date Actual	12/31/2013 Year-To-Date Actual
Revenues	7,529,049.24	7,569,457.92	8,459,486.60
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	2,678,681.22	2,740,872.94	3,105,277.57
6300 -- Overtime	226,750.81	625,747.94	478,066.70
6400 -- Retirement Contribution	869,928.25	767,987.77	794,850.91
6475 -- Retiree Medical OPEB	425,000.00	0.00	0.00
6500 -- FICA Contribution	0.00	0.00	11,601.42
6550 -- FICA/Medicare	35,516.32	42,844.73	35,192.30
6600 -- Health Insurance Contrib	659,870.27	679,644.00	692,531.60
6700 -- Unemployment Ins Contribution	231.33	113.57	7,337.52
6900 -- Workers Compensation	267,961.30	285,484.14	378,983.96
Salaries and Employee Benefits	5,163,939.50	5,142,695.09	5,503,841.98
Services and Supplies			
7030 -- Clothing and Personal	3,177.78	1,351.26	9,757.48
7050 -- Communications	37,552.54	38,998.55	38,715.42
7060 -- Food	164.91	55.90	214.12
7070 -- Household Expense	10,280.63	8,709.88	12,644.01
7090 -- Insurance	33,312.00	29,628.73	29,867.10
7120 -- Maintenance - Equipment	42,324.48	47,695.22	70,639.38
7200 -- MTC-Struct/Impr & Grounds	12,319.85	9,158.47	11,597.88
7322 -- Consulting & Mgmt Fees	1,252.25	0.00	977.28
7324 -- Audit and Accounting Fees	10,000.00	10,000.00	8,402.50
7400 -- Medical, Dental and Lab	2,305.17	4,027.64	4,252.03
7430 -- Memberships	1,895.00	1,365.00	1,452.00
7440 -- Miscellaneous Expense	21,326.80	13,326.92	6,090.00
7450 -- Office Expense	5,099.23	11,206.29	13,690.72

Financial Trend

As of: 12/31/2013
Accounting Period: OPEN

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2011 Year-To-Date Actual	12/31/2012 Year-To-Date Actual	12/31/2013 Year-To-Date Actual
7460 -- Professional & Special Service	65,191.00	127,578.66	76,715.27
7506 -- Administration Fees	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,571.26	2,363.31	2,775.22
7530 -- Publications & Legal Notices	471.52	85.28	105.04
7580 -- Rents/Leases-Structure	0.00	0.00	1,625.00
7630 -- Small Tools & Instruments	1,124.55	10,323.28	28,088.06
7650 -- Special Departmental Expense	12,768.24	11,788.82	13,431.56
7653 -- Training Fees & Supplies	1,570.39	697.03	300.00
7671 -- Special Projects	2,316.71	1,945.08	1,920.31
7730 -- Transportation and Travel	6,557.02	4,520.29	7,239.39
7731 -- Gasoline-Oil-Fuel	18,118.54	26,069.86	27,649.96
7732 -- Training and Travel	10,869.70	7,040.19	7,281.48
7760 -- Utilities	21,040.07	21,111.33	25,521.39
Services and Supplies	323,609.64	389,046.99	400,952.60
Capital Assets			
8300 -- Equipment	12,146.90	19,743.08	25,940.70
Capital Assets	12,146.90	19,743.08	25,940.70
Expenditures	5,499,696.04	5,551,485.16	5,930,735.28
Other Financing Sources & Uses			
Other Financing Sources			
5919 -- Sale Capital Assets-Prsnl Prop	105.00	0.00	0.00
Other Financing Sources	105.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	408,450.00	716,856.00	741,159.80
Other Financing Uses	408,450.00	716,856.00	741,159.80

Financial Trend

As of: 12/31/2013
Accounting Period: OPEN

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	12/31/2011 Year-To-Date Actual	12/31/2012 Year-To-Date Actual	12/31/2013 Year-To-Date Actual
Other Financing Sources & Uses	-408,345.00	-716,856.00	-741,159.80
Changes to Fund Balances			
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	453.99	0.00
Decrease to Restricted	0.00	453.99	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	0.00	11,932.00	4,386.00
Increase to Nonspendables	0.00	11,932.00	4,386.00
Increase to Restricted			
9797 -- Unrealized Gains	9,284.85	4,256.29	0.00
Increase to Restricted	9,284.85	4,256.29	0.00
Changes to Fund Balances	-9,284.85	-15,734.30	-4,386.00
Montecito Fire Protection Dist	1,611,723.35	1,285,382.46	1,783,205.52
Net Financial Impact	1,611,723.35	1,285,382.46	1,783,205.52

Expenditure Trend

As of: 12/31/2013
Accounting Period: OPEN

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	7/31/2013 Month-To-Date Actual	8/31/2013 Month-To-Date Actual	9/30/2013 Month-To-Date Actual	10/31/2013 Month-To-Date Actual	11/30/2013 Month-To-Date Actual	12/31/2013 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	230,565.83	520,853.51	517,629.75	546,738.92	492,304.53	797,185.03
6300 -- Overtime	20,700.16	101,305.89	159,143.62	71,234.04	50,777.36	74,905.63
6400 -- Retirement Contribution	71,444.03	145,409.23	144,518.81	216,040.28	73,049.83	144,388.73
6475 -- Retiree Medical OPEB	0.00	0.00	0.00	0.00	0.00	0.00
6500 -- FICA Contribution	0.00	0.00	0.00	0.00	0.00	11,601.42
6550 -- FICA/Medicare	3,831.48	8,003.55	8,696.68	7,375.58	7,285.01	0.00
6600 -- Health Insurance Contrib	188,710.44	112,734.36	88,783.50	113,214.84	85,910.33	103,178.13
6700 -- Unemployment Ins Contribution	0.00	66.51	82.17	60.16	51.21	7,077.47
6900 -- Workers Compensation	89,700.39	56,349.75	44,561.59	50,798.13	83,074.89	54,499.21
Total Salaries and Employee Benefits	604,952.33	944,722.80	963,416.12	1,005,461.95	792,453.16	1,192,835.62
Services and Supplies						
7030 -- Clothing and Personal	151.53	1,281.39	47.56	98.00	6,794.15	1,384.85
7050 -- Communications	6,272.30	6,136.52	8,068.74	6,876.62	4,834.69	6,526.55
7060 -- Food	80.10	0.00	0.00	0.00	0.00	134.02
7070 -- Household Expense	864.71	1,342.22	1,559.68	2,424.91	4,463.65	1,988.84
7090 -- Insurance	29,867.10	0.00	0.00	0.00	0.00	0.00
7120 -- Maintenance - Equipment	-4,986.11	13,346.42	37,761.13	3,552.83	3,840.56	17,124.55
7200 -- MTC-Struct/Impr & Grounds	603.00	831.87	1,570.56	802.19	5,120.26	2,670.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	0.00	977.28	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	4,201.25	0.00	4,201.25	0.00
7400 -- Medical, Dental and Lab	0.00	1,621.11	978.45	70.59	1,581.88	0.00
7430 -- Memberships	640.00	550.00	0.00	0.00	125.00	137.00
7440 -- Miscellaneous Expense	0.00	0.00	5,790.00	-700.00	0.00	1,000.00
7450 -- Office Expense	374.81	3,108.64	512.99	3,032.20	1,402.65	5,259.43
7460 -- Professional & Special Service	3,725.50	14,123.95	9,755.50	8,847.00	12,794.48	27,468.84
7506 -- Administration Fees	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Trend

As of: 12/31/2013
Accounting Period: OPEN

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	7/31/2013 Month-To-Date Actual	8/31/2013 Month-To-Date Actual	9/30/2013 Month-To-Date Actual	10/31/2013 Month-To-Date Actual	11/30/2013 Month-To-Date Actual	12/31/2013 Month-To-Date Actual
7507 -- ADP Payroll Fees	434.02	462.91	688.71	199.23	512.91	477.44
7530 -- Publications & Legal Notices	0.00	79.04	0.00	0.00	0.00	26.00
7580 -- Rents/Leases-Structure	375.00	250.00	250.00	750.00	0.00	0.00
7630 -- Small Tools & Instruments	0.00	33.66	0.00	227.80	27,146.54	680.06
7650 -- Special Departmental Expense	8,011.46	3,209.90	804.00	1,250.45	23.85	131.90
7653 -- Training Fees & Supplies	0.00	0.00	0.00	300.00	0.00	0.00
7671 -- Special Projects	0.00	0.00	0.00	0.00	1,920.31	0.00
7730 -- Transportation and Travel	-541.70	3,261.21	1,248.35	944.38	1,667.94	659.21
7731 -- Gasoline-Oil-Fuel	2,723.88	4,994.89	7,007.67	5,106.75	3,198.75	4,618.02
7732 -- Training and Travel	0.00	2,391.58	497.90	778.04	1,320.00	2,293.96
7760 -- Utilities	3,447.83	3,258.42	3,494.08	7,475.68	5,304.63	2,540.75
Total Services and Supplies	52,043.43	60,283.73	84,236.57	42,036.67	87,230.78	75,121.42
Capital Assets						
8300 -- Equipment	-470.00	2,321.74	129.43	8,956.40	5,075.91	9,927.22
Total Capital Assets	-470.00	2,321.74	129.43	8,956.40	5,075.91	9,927.22
Total Expenditures	656,525.76	1,007,328.27	1,047,782.12	1,056,455.02	884,759.85	1,277,884.26
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	364,525.70	0.00	0.00	0.00	0.00	376,634.10
Total Other Financing Uses	364,525.70	0.00	0.00	0.00	0.00	376,634.10
Total Other Financing Sources & Uses	364,525.70	0.00	0.00	0.00	0.00	376,634.10
Changes to Fund Balances						
Changes to Nonspendable						
9605 -- Prepaids/Deposits	0.00	0.00	4,386.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	0.00	4,386.00	0.00	0.00	0.00

Expenditure Trend

As of: 12/31/2013
Accounting Period: OPEN

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	7/31/2013 Month-To-Date Actual	8/31/2013 Month-To-Date Actual	9/30/2013 Month-To-Date Actual	10/31/2013 Month-To-Date Actual	11/30/2013 Month-To-Date Actual	12/31/2013 Month-To-Date Actual
Total Changes to Fund Balances	0.00	0.00	4,386.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,021,051.46	1,007,328.27	1,052,168.12	1,056,455.02	884,759.85	1,654,518.36
Total Report	1,021,051.46	1,007,328.27	1,052,168.12	1,056,455.02	884,759.85	1,654,518.36

Agenda

Item #5

RESOLUTION NO. 2014-01

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
PURSUANT TO SECTION 12001 OF THE ELECTIONS CODE
ORDERING, CALLING, PROVIDING FOR AND GIVING
NOTICE OF A SPECIAL ELECTION TO BE HELD IN THE
MONTECITO FIRE PROTECTION DISTRICT
ON JULY 8, 2014 FOR THE PURPOSE
OF SUBMITTING TO THE VOTERS OF SAID DISTRICT
A PROPOSITION PURSUANT TO ARTICLE XIII B
OF THE CONSTITUTION OF THE STATE OF CALIFORNIA
TO RETAIN THE DISTRICT'S INCREASED LIMITS
OF APPROPRIATIONS**

WHEREAS, this Board of Directors deems and determines it is necessary and hereby proposes that the Montecito Fire Protection District be authorized to retain its increased limits of appropriations pursuant to Article XIII B of the Constitution of the State of California;

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District does hereby resolve, determine and order as follows:

Section 1. Pursuant to Article XIII B of the Constitution of the State of California and the laws of the State of California, a special election shall be held in the Montecito Fire Protection District on the 8th day of July 2014, for the purpose of submitting to the qualified voters of said District a proposition which, if approved by a majority of the voters voting at said election, will authorize and allow this District to retain its increased limits of appropriations.

Section 2. That on the ballots to be used in said election, in addition to any other matters required by law, there shall be printed substantially the following:

**RETENTION OF INCREASED LIMITS OF APPROPRIATION
FOR PURPOSES OF FURNISHING FIRE PROTECTION,
RESCUE AND EMERGENCY MEDICAL SERVICES**

Shall the limits of appropriations for the Montecito Fire Protection District be established pursuant to Article XIII B of the Constitution of the State of California (Proposition 4 and Proposition 111) at an amount the total of which equals the combined total of all of the following: (1) the amount of all ad valorem taxes on property to which the District is entitled as limited by Article XIII A of the Constitution of the State of California (Proposition 13) and any legislation supplemental thereto; (2) the amount of any fire suppression services assessment, capital improvement assessments, or other benefit assessments which may be authorized by the District pursuant to and in conformance with the procedures and authority set forth in State law and which would otherwise be considered "proceeds of taxes" pursuant to Article XIII B of the Constitution of the State of California; (3) the amount of the proceeds from any special taxes which may be authorized by more than two-thirds of the District voters at any election that may be called by the District for that purpose; (4) any interest received by the District; and (5) any subventions or other aid received from the State of California, the County of Santa Barbara or other governmental agency?

If said limit is approved by the voters, it shall be effective for the District's 2014-2015 fiscal year and remain in effect for a period of four years from and after the date of this election unless changed by the voters at a subsequent election or elections.

Section 3. Pursuant to Election Code Section 13247, the abbreviated statement of the proposition (measure) shall be as follows:

Shall the Montecito Fire Protection District retain its increased limits on appropriations to assure continued fire protection, rescue and emergency medical services?

Yes_____ No_____

Section 4. That the Secretary of the District is hereby directed to file a certified copy

of this Resolution with the County Board of Supervisors.

Section 5. That the Board of Supervisors is hereby requested to give, or cause to be given, all such notices of the election as may be required by law.

PASSED AND ADOPTED by the Governing Board of Montecito Fire Protection District this 21st day of January, 2014 by the following vote, to wit:

Ayes:

Noes:

Abstain:

Absent:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary

DRAFT

STATE OF CALIFORNIA)
) ss.
COUNTY OF SANTA BARBARA)

I, JOHN ABRAHAM POWELL, Secretary of the Board of Directors of MONTECITO FIRE PROTECTION DISTRICT, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. 2014-01 of said Board, and that the same has not been amended or repealed.

DATED: January 21, 2014

John Abraham Powell, Secretary

DRAFT

Agenda Item #6

RESOLUTION NO. 2014-02

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MONTECITO FIRE PROTECTION DISTRICT DECLARING
THAT THE SPECIAL ELECTION TO BE HELD IN THE
DISTRICT ON JULY 8, 2014 SHALL BE CONDUCTED BY
ALL-MAILED BALLOTS PURSUANT TO SECTION 4108 OF
THE ELECTIONS CODE**

WHEREAS, this Board of Directors has commenced proceedings providing for a special election to be held in the MONTECITO FIRE PROTECTION DISTRICT on July 8, 2014, for the purpose of submitting to the voters of the District a proposition pursuant to Article XIII B of the Constitution of the State of California to retain the District's increased limits of appropriations; and

WHEREAS, this Board of Directors has determined that to achieve optimum participation by qualified voters, said special election should be conducted by all-mailed ballots pursuant to Section 4108 of the Elections Code;

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District does hereby resolve, determine and order as follows:

The special election to be held in the Montecito Fire Protection District on July 8, 2014 shall be conducted by all-mailed ballots pursuant to Section 4108 of the Elections Code.

PASSED AND ADOPTED by the Governing Board of MONTECITO FIRE PROTECTION DISTRICT this 21st day of January, 2014 by the following vote, to wit:

Ayes:

Noes:

Abstain:

Absent:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary

STATE OF CALIFORNIA)
) ss.
COUNTY OF SANTA BARBARA)

I, JOHN BRAHAM POWELL, Secretary of the Board of Directors of MONTECITO FIRE PROTECTION DISTRICT, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. 2014-02 of said Board, and that the same has not been amended or repealed.

DATED: January 21, 2014

John Abraham Powell, Secretary

DRAFT

Agenda

Item #7

RESOLUTION NO. 2014-03

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTECITO FIRE PROTECTION DISTRICT REQUESTING THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA TO AUTHORIZE THE ELECTIONS OFFICIAL OF THE COUNTY CLERK-RECORDER-ASSESSOR'S OFFICE OF SAID COUNTY TO RENDER SPECIFIED SERVICES TO THE DISTRICT RELATING TO THE CONDUCT OF A SPECIAL ELECTION OF SAID DISTRICT TO BE HELD ON JULY 8, 2014 PURSUANT TO SECTION 10002 OF THE ELECTIONS CODE

WHEREAS, this Board of Directors has commenced proceedings for the calling of a special election in the Montecito Fire Protection District to be held on July 8, 2014; and

WHEREAS, it is desirable that the Board of Supervisors of the County of Santa Barbara permits the Elections Official of County Clerk-Recorder-Assessor's Office of said County to render specified services to the Montecito Fire Protection District relating to the conduct of said special election as authorized by Section 10002 of the California Elections Code;

NOW, THEREFORE, the Board of Directors of the Montecito Fire Protection District does hereby resolve, determine and order as follows:

Section 1. That the Board of Supervisors of the County of Santa Barbara be and it is hereby requested to permit Elections Official of the County Clerk-Recorder-Assessor's Office of said County to render services to the Montecito Fire Protection District in connection with the special election to be held on July 8, 2014, including, but not limited to, the following:

1. Publish notice of election in a form approved by this Board if required by State law.
2. Prepare a list of qualified voters in the Montecito Fire Protection District.
3. Cause the election to be conducted by all-mailed ballot pursuant to Section 4108 of the Elections Code.
4. Publish date for submission of direct arguments for and against the Measure.
5. Receive direct arguments for and against the Measure and select the arguments.
6. Transmit the direct argument in favor to the author(s) of the direct argument in opposition and transmit the direct argument in opposition to the author(s) of the

direct argument in favor.

7. Receive rebuttal arguments.
8. Provide 10-day period of public examination.
9. Cause to be printed the requisite number of ballots, rosters, tally sheets, and other necessary forms and/or information.
10. Furnish and address the envelopes necessary to mail the ballots and other election material to the voters of the Montecito Fire Protection District, including return postage.
11. Insert the ballots and other printed matter into envelopes for mailing, and cause the same to be mailed, as required by law.
12. Receive the returns of the election.
13. Sort and assemble the election material and supplies in preparation for the canvassing of the returns of the election.
14. Canvass the returns and declare the results of the election and deliver the same to the Secretary or President of this Board.
15. Make all arrangements and take the necessary steps to pay all costs of the election incurred as the result of services performed for the Montecito Fire Protection District for said special election.
16. Render such other services as the Secretary of the District may request from time to time.

Section 2. That the Montecito Fire Protection District shall reimburse said County for services performed when the work is completed and upon presentation to the District of a properly approved bill.

Section 3. That the Secretary of the Montecito Fire Protection District is hereby directed to file a certified copy of this resolution and the resolution calling the special election for the Montecito Fire Protection District with the Board of Supervisors and with the County Clerk-Recorder-Assessor of said County.

PASSED AND ADOPTED by the Governing Board of Montecito Fire Protection District
this 21st day of January, 2014 by the following vote, to wit:

Ayes:

Noes:

Abstain:

Absent:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary

DRAFT

STATE OF CALIFORNIA)
) ss.
COUNTY OF SANTA BARBARA)

I, JOHN ABRAHAM POWELL, Secretary of the Board of Directors of MONTECITO FIRE PROTECTION DISTRICT, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution No. 2014-03 of said Board, and that the same has not been amended or repealed.

DATED: January 21, 2014

John Abraham Powell, Secretary

DRAFT