

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, June 17, 2019 at 2:00 p.m.

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

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of May 2019 financial statements.
3. Review PARS OPEB Trust Program statement for April 2019.
4. Review and make recommendation for approval of Resolution 2019-04, Amending Final Budget for FY 2018-19.
5. Review and make recommendation for approval of Resolution 2019-05, Adoption of the Preliminary Budget for FY 2019-20.
6. Fire Chief's Report.
7. Requests for items to be included in the next Finance Committee Meeting.
8. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is June 14, 2019.



Chip Hickman, Fire Chief

Agenda Item #2

Variance Report
Finance Committee - June 17, 2019

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis.
2 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled.
3 Balance Sheet	1015 & 1210	The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
4 Balance Sheet	2130	Fund Balance - Committed maintains the District's reserve balances as of 7/1/18: Catastrophic \$2,400,000 and Economic Uncertainties \$3,670,000.
5 Balance Sheet	Fund 3652 0550	The deposit is for a prepaid engine that is expected to be put into service in July. A journal entry to record the capital asset will be posted to reclassify the deposit to Equipment in July.
6 Financial Status	Revenues: Taxes	The District is expecting to collect about \$17.6 million in property tax revenue based on the County's estimates. An adjustment is proposed in the Budget Amendment.
7 Financial Status	3380	The interest income received is for the money held in the County Treasury Pool. Over the last year, the pool has yielded a return of approximately 1.6%, which is significantly higher than the return in past years of less than 1%. An adjustment is proposed in the Budget Amendment.
8 Financial Status	3750 & 4476	Revenue received for assisting in state and federal fire assignments. An adjustment to reflect actual revenue is proposed in the Budget Amendment.
9 Financial Status	4160 & 4610	Funds received from FEMA/CalOES for the Public Assistance Disaster Relief Program from the Thomas Fire/Debris Flow damages are recorded in these two accounts. Approximately \$6 million in revenue is proposed in the budget
10 Financial Status	5780	The funds received are from the insurance claim for the generator that stopped functioning during the Thomas Fire. The generator will be replaced next fiscal year.
11 Financial Status	6301	The overtime reimbursable account exceeds the budgeted amount due to another busy fire season. An adjustment is proposed in the Budget Amendment.
12 Financial Status	7030, 7050, 7200, 7363, 7400, 7540	Increases to these accounts are proposed in the Budget Amendment due mainly to planned projects/expenses approved by the Board in March.
13 Financial Status	7650	This account included \$530,000 for the Thomas Fire/Debris Flow cost apportionment. This amount will be closer to \$4 million and is proposed in the budget amendment.
14 Financial Status	Fund 3653 5780	The District received insurance proceeds for the rental properties that were damaged/destroyed during the Debris Flow. The District will received additional funds when repair/rebuild of the structures begins.
15 Financial Trend	7650	Expenses this FY are trending higher due to the Prop 4 election (\$24k) and winter storm pre-position logistics expenses (\$48k), of which the majority will be reimbursed by CalOES.

Variance Report
Finance Committee - June 17, 2019

	Report	Line Item	Variance Explanation
16	Financial Trend	7901	The transfers shown in previous years were for the Pension Obligation Fund payments. The final payment was posted in May of 2018.
17	Expenditure Trend	6300, 6301, 6310	Overtime adjustment journal entries for March and April have not been posted due to backlog. Entries will be posted by year-end to properly reflect OT amounts.
18	Expenditure Trend	7400	10 AED's were purchased in May, totaling approximately \$23k.

Balance Sheet

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	8,457,112.66	25,107,455.74	15,856,116.24	17,708,452.16
0115 -- Treasury FMV Adjustment	-56,692.45	59,519.39	0.00	2,826.94 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	20,471.79	2,054.31	0.00	22,526.10
0211 -- Prop Tax Impounds Receivable	261,060.00	0.00	0.00	261,060.00 2
0230 -- Accounts Receivable	670,916.69	0.00	670,916.69	0.00
0240 -- Interest Receivable	30,785.95	108,032.47	138,818.42	0.00
Total Assets	9,384,154.64	25,277,061.91	16,665,851.35	17,995,365.20
Total Assets & Other Debits	9,384,154.64	25,277,061.91	16,665,851.35	17,995,365.20
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,122,753.36	1,122,753.36	0.00
1015 -- EFT Payable	163.06	6,247,625.21	6,249,345.64	1,883.49 3
1020 -- Salaries & Benefits Payable	22,398.00	22,398.00	0.00	0.00
1210 -- Accounts Payable	127,236.21	7,370,981.89	7,353,760.03	110,014.35 3
1240 -- Accrued Expenses	8,874.00	8,874.00	0.00	0.00
1400 -- Deposits	0.00	0.00	1,000.00	1,000.00
1730 -- Unidentified Deposits	0.00	7,459,433.60	7,459,433.60	0.00
Total Liabilities	158,671.27	22,232,066.06	22,186,292.63	112,897.84
Equity				
2110 -- Fund Balance-Nonspendable	178,091.00	0.00	0.00	178,091.00
2120 -- Fund Balance-Restricted	0.00	0.00	2,826.94	2,826.94
2130 -- Fund Balance-Committed	6,070,500.00	0.00	0.00	6,070,500.00 4
2200 -- Fund Balance-Residual	2,976,892.37	35,900,923.04	44,555,080.09	11,631,049.42
Total Equity	9,225,483.37	35,900,923.04	44,557,907.03	17,882,467.36

Balance Sheet

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2019
Total Liabilities, Equity & Other Credits	9,384,154.64	58,132,989.10	66,744,199.66	17,995,365.20

Balance Sheet

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,657,406.90	841,088.02	1,599,955.86	1,898,539.06
0115 -- Treasury FMV Adjustment	-17,813.99	23,131.03	4,899.20	417.84
0240 -- Interest Receivable	8,223.30	33,234.72	41,458.02	0.00
0550 -- Deposits with Others	427,351.40	0.00	0.00	427,351.40
Total Assets	3,075,167.61	897,453.77	1,646,313.08	2,326,308.30
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	795,030.00	795,030.00	0.00
1210 -- Accounts Payable	0.00	795,030.00	795,030.00	0.00
1730 -- Unidentified Deposits	0.00	4,600.00	4,600.00	0.00
Total Liabilities	0.00	1,594,660.00	1,594,660.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	427,351.40	0.00	0.00	427,351.40
2120 -- Fund Balance-Restricted	0.00	0.00	417.84	417.84
2140 -- Fund Balance-Assigned	2,647,816.21	0.00	0.00	2,647,816.21
2200 -- Fund Balance-Residual	0.00	2,827,690.90	2,078,413.75	-749,277.15
Total Equity	3,075,167.61	2,827,690.90	2,078,831.59	2,326,308.30
Total Liabilities, Equity & Other Credits	3,075,167.61	4,422,350.90	3,673,491.59	2,326,308.30

Balance Sheet

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 5/31/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,650,048.41	684,936.31	3,862.50	6,331,122.22
0115 -- Treasury FMV Adjustment	-37,875.23	49,622.18	10,358.21	1,388.74
0240 -- Interest Receivable	20,416.84	76,247.39	96,664.23	0.00
Total Assets	5,632,590.02	810,805.88	110,884.94	6,332,510.96
Total Assets & Other Debits	5,632,590.02	810,805.88	110,884.94	6,332,510.96
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	3,862.50	3,862.50	0.00
1210 -- Accounts Payable	0.00	3,862.50	3,862.50	0.00
1730 -- Unidentified Deposits	0.00	588,272.08	588,272.08	0.00
Total Liabilities	0.00	595,997.08	595,997.08	0.00
Equity				
2120 -- Fund Balance-Restricted	0.00	0.00	1,388.74	1,388.74
2140 -- Fund Balance-Assigned	5,632,590.02	0.00	0.00	5,632,590.02
2200 -- Fund Balance-Residual	0.00	216,998.45	915,530.65	698,532.20
Total Equity	5,632,590.02	216,998.45	916,919.39	6,332,510.96
Total Liabilities, Equity & Other Credits	5,632,590.02	812,995.53	1,512,916.47	6,332,510.96

Financial Status

As of: 5/31/2019 (92% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	5/31/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	14,723,000.00	15,727,006.52	1,004,006.52	106.82 %
3011 -- Property Tax-Unitary	144,700.00	-252.10	-144,952.10	-0.17 %
3015 -- PT PY Corr/Escapes Secured	73,238.00	551.53	-72,686.47	0.75 %
3020 -- Property Tax-Current Unsecd	705,255.00	567,821.33	-137,433.67	80.51 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	2,834.18	2,834.18	--
3040 -- Property Tax-Prior Secured	21,033.00	61.95	-20,971.05	0.29 %
3050 -- Property Tax-Prior Unsecured	5,850.00	-6,491.45	-12,341.45	-110.96 %
3054 -- Supplemental Pty Tax-Current	183,935.00	6,049.32	-177,885.68	3.29 %
3056 -- Supplemental Pty Tax-Prior	0.00	2,070.03	2,070.03	--
Taxes	15,857,011.00	16,299,651.31	442,640.31	102.79 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CIOS/CIC Pen	0.00	-4,266.11	-4,266.11	--
Fines, Forfeitures, and Penalties	0.00	-4,266.11	-4,266.11	--
Use of Money and Property				
3380 -- Interest Income	20,000.00	108,032.47	88,032.47	540.16 %
3381 -- Unrealized Gain/Loss Invstmnts	2,827.00	59,519.39	56,692.39	2,105.39 %
3409 -- Other Rental of Bldgs and Land	0.00	3,870.00	3,870.00	--
Use of Money and Property	22,827.00	171,421.86	148,594.86	750.96 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	345,000.00	924,572.43	579,572.43	267.99 %
4160 -- State Aid for Disaster	0.00	1,858,865.01	1,858,865.01	--
4220 -- Homeowners Property Tax Relief	82,610.00	67,604.56	-15,005.44	81.84 %
Intergovernmental Revenue-State	427,610.00	2,851,042.00	2,423,432.00	666.74 %
Totals	15,857,011.00	16,299,651.31	442,640.31	102.79 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	5/31/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	140,000.00	283,623.74	143,623.74	202.59 %
4610 -- Federal Aid for Disaster	0.00	4,669,969.00	4,669,969.00	--
Intergovernmental Revenue-Federal	140,000.00	4,953,592.74	4,813,592.74	3,538.28 %
Charges for Services				
5105 -- Reimb for District Services	198,595.00	147,083.17	-51,511.83	74.06 %
Charges for Services	198,595.00	147,083.17	-51,511.83	74.06 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	0.00	34,867.69	34,867.69	--
5895 -- Other-Donations	0.00	300.00	300.00	--
5909 -- Other Miscellaneous Revenue	7,500.00	24,466.74	16,966.74	326.22 %
Miscellaneous Revenue	7,500.00	59,634.43	52,134.43	795.13 %
Revenues	16,653,543.00	24,478,159.40	7,824,616.40	146.98 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	7,937,225.00	7,629,355.86	307,869.14	96.12 %
6300 -- Overtime	130,000.00	89,292.68	40,707.32	68.69 %
6301 -- Overtime - Reimbursable	485,000.00	847,170.32	-362,170.32	174.67 %
6310 -- Overtime - Constant Staffing	795,000.00	319,930.96	475,069.04	40.24 %
6400 -- Retirement Contribution	2,539,640.00	2,237,253.74	302,386.26	88.09 %
6550 -- FICA/Medicare	134,325.00	125,226.96	9,098.04	93.23 %
6600 -- Health Insurance Contrib	1,962,500.00	1,718,761.22	243,738.78	87.58 %
6700 -- Unemployment Ins Contribution	10,040.00	6,370.56	3,669.44	63.45 %
6900 -- Workers Compensation	625,000.00	476,146.83	148,853.17	76.18 %
Salaries and Employee Benefits	14,618,730.00	13,449,509.13	1,169,220.87	92.00 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	5/31/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Services and Supplies				
7030 -- Clothing and Personal	53,000.00	67,052.32	-14,052.32	126.51 % 12
7050 -- Communications	99,500.00	107,686.63	-8,186.63	108.23 % 12
7060 -- Food	2,500.00	8,738.97	-6,238.97	349.56 %
7070 -- Household Supplies	30,250.00	26,890.99	3,359.01	88.90 %
7090 -- Insurance	31,000.00	32,017.00	-1,017.00	103.28 %
7120 -- Equipment Maintenance	35,000.00	63,426.68	-28,426.68	181.22 %
7200 -- Structure & Ground Maintenance	26,550.00	35,460.84	-8,910.84	133.56 % 12
7205 -- Fire Defense Zone	236,000.00	197,461.79	38,538.21	83.67 %
7322 -- Consulting & Mgmt Fees	3,350.00	315.00	3,035.00	9.40 %
7324 -- Audit and Accounting Fees	25,000.00	18,215.50	6,784.50	72.86 %
7348 -- Instruments & Equip. < \$5000	11,000.00	18,920.61	-7,920.61	172.01 %
7363 -- Equipment Maintenance	63,000.00	99,775.17	-36,775.17	158.37 % 12
7400 -- Medical, Dental and Lab	30,000.00	52,443.99	-22,443.99	174.81 % 12
7430 -- Memberships	12,500.00	13,465.45	-965.45	107.72 %
7450 -- Office Expense	27,500.00	23,378.01	4,121.99	85.01 %
7460 -- Professional & Special Service	302,500.00	276,560.53	25,939.47	91.42 %
7507 -- ADP Payroll Fees	7,500.00	6,659.84	840.16	88.80 %
7510 -- Contractual Services	52,000.00	51,868.90	131.10	99.75 %
7530 -- Publications & Legal Notices	6,000.00	2,278.90	3,721.10	37.98 %
7546 -- Administrative Expense	240,000.00	244,640.00	-4,640.00	101.93 %
7580 -- Rents/Leases-Structure	4,500.00	7,599.42	-3,099.42	168.88 %
7630 -- Small Tools & Instruments	13,000.00	1,731.06	11,268.94	13.32 %
7650 -- Special Departmental Expense	553,500.00	93,940.08	459,559.92	16.97 % 13
7671 -- Special Projects	23,000.00	3,285.32	19,714.68	14.28 %
7730 -- Transportation and Travel	35,000.00	36,609.44	-1,609.44	104.60 %
7731 -- Gasoline-Oil-Fuel	55,000.00	59,124.95	-4,124.95	107.50 %
7732 -- Training	87,750.00	71,342.40	16,407.60	81.30 %

Financial Status

As of: 5/31/2019 (92% Elapsed)
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Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	5/31/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
7760 -- Utilities	43,000.00	43,522.84	-522.84	101.22 %
Services and Supplies	2,108,900.00	1,664,412.63	444,487.37	78.92 %
Capital Assets				
8300 -- Equipment	315,000.00	139,681.65	175,318.35	44.34 %
Capital Assets	315,000.00	139,681.65	175,318.35	44.34 %
Expenditures	17,042,630.00	15,253,603.41	1,789,026.59	89.50 %
Other Financing Sources & Uses				
Other Financing Uses	422,000.00	0.00	422,000.00	0.00 %
7901 -- Oper Trf (Out)	422,000.00	0.00	422,000.00	0.00 %
Other Financing Uses	422,000.00	0.00	422,000.00	0.00 %
Other Financing Sources & Uses	-422,000.00	0.00	422,000.00	0.00 %
Changes to Fund Balances				
Increase to Restricted	2,827.00	2,826.94	0.06	100.00 %
9797 -- Unrealized Gains	2,827.00	2,826.94	0.06	100.00 %
Increase to Restricted	2,827.00	2,826.94	0.06	100.00 %
Changes to Fund Balances	-2,827.00	-2,826.94	0.06	100.00 %
Montecito Fire Protection Dist	-813,914.00	9,221,729.05	10,035,643.05	-1,133.01 %

Financial Status

As of: 5/31/2019 (92% Elapsed)
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Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	5/31/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	10,000.00	33,234.72	23,234.72	332.35 %
3381 -- Unrealized Gain/Loss Invstmnts	418.00	18,231.83	17,813.83	4,361.68 %
Use of Money and Property	10,418.00	51,466.55	41,048.55	494.02 %
Revenues	10,418.00	51,466.55	41,048.55	494.02 %
Expenditures				
Capital Assets				
8300 -- Equipment	1,222,000.00	804,925.86	417,074.14	65.87 %
Capital Assets	1,222,000.00	804,925.86	417,074.14	65.87 %
Expenditures	1,222,000.00	804,925.86	417,074.14	65.87 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	422,000.00	0.00	-422,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	4,600.00	4,600.00	--
Other Financing Sources	422,000.00	4,600.00	-417,400.00	1.09 %
Other Financing Sources & Uses	422,000.00	4,600.00	-417,400.00	1.09 %
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	418.00	417.84	0.16	99.96 %
Increase to Restricted	418.00	417.84	0.16	99.96 %
Changes to Fund Balances	-418.00	-417.84	0.16	99.96 %
Montecito Fire Cap Outlay Res	-790,000.00	-749,277.15	40,722.85	94.85 %

Financial Status

As of: 5/31/2019 (92% Elapsed)
Accounting Period: CLOSED

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	5/31/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	15,000.00	76,247.39	61,247.39	508.32 %
3381 -- Unrealized Gain/Loss Invstmnts	1,389.00	39,263.97	37,874.97	2,826.78 %
Use of Money and Property	16,389.00	115,511.36	99,122.36	704.81 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	0.00	588,272.08	588,272.08	-- 14
Miscellaneous Revenue	0.00	588,272.08	588,272.08	--
Revenues	16,389.00	703,783.44	687,394.44	4,294.24 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	3,862.50	-3,862.50	--
Services and Supplies	0.00	3,862.50	-3,862.50	--
Capital Assets				
8100 -- Land	200,000.00	0.00	200,000.00	0.00 %
Capital Assets	200,000.00	0.00	200,000.00	0.00 %
Expenditures	200,000.00	3,862.50	196,137.50	1.93 %
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	1,389.00	1,388.74	0.26	99.98 %
Increase to Restricted	1,389.00	1,388.74	0.26	99.98 %
Changes to Fund Balances	-1,389.00	-1,388.74	0.26	99.98 %
Montecito Fire Land & Building	-185,000.00	698,532.20	883,532.20	-377.58 %
Net Financial Impact	-1,788,914.00	9,170,984.10	10,959,898.10	-512.66 %

Last Updated: 6/12/2019 5:47 AM

Revenue Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03410	5/6/2019		Add I SOB Collections 7-1-17 to 6-30-2018 (3054)	4,692.86
AUT - PT03411	5/6/2019		Add I SOB Collections 7-1-16 to 6-30-2017 (3054)	4,140.65
AUT - PT03412	5/6/2019		Add I SOB Collectitons 7-1-15 to 6-30-2016 (3054)	9,596.95
			Total Supplemental Pty Tax-Current	18,430.46
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0187473	5/31/2019		Rental income, March-April	2,580.00
			Total Other Rental of Bldgs and Land	2,580.00
Line Item Account 3750 -- State-Emergency Assistance				
JE - 0187474	5/31/2019		Reclass WC disability pmts, DJE 0116698	-10,011.04
			Total State-Emergency Assistance	-10,011.04
			Total Montecito Fire Protection Dist	10,999.42

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
05/01/2019	CLM - 0533503	MASSMUTUAL	Employer/employee 457 plan contributions, 5/1/19	0.00	23,093.00
05/01/2019	CLM - 0533507	Franchise Tax Board	FTB Withholding Order for J. Jenkins: PR 5/1/19	0.00	1,599.00
05/01/2019	CLM - 0534223	AFLAC	Employee paid insurance, April 2019	0.00	1,641.92
05/01/2019	EFC - 0023603	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 5/1/19	0.00	224,047.90
05/01/2019	EFC - 0023603	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 5/1/19	0.00	62,989.33
05/01/2019	JE - 0187451		Overtime adjustment, 1/16/19	0.00	-38,399.85
05/01/2019	JE - 0187465		Overtime adjustment, 2/1/19	0.00	-60,961.47
05/01/2019	MIC - 0122560	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 5/1/19	0.00	34,262.41
05/07/2019	DJE - 0117424		Flexible spending account refund, April 2019	0.00	-46.53
05/14/2019	EFC - 0023738	WAGEWORKS INC	Montecito Fire FSA plan pmts, 4/20-5/9/19	0.00	1,491.97
05/16/2019	CLM - 0537917	MASSMUTUAL	Employer/employee 457 plan contributions, 5/16/19	0.00	23,093.00
05/16/2019	CLM - 0537919	MONTECITO FIREMENS ASSOC	Employee association dues, 5/16/19	0.00	6,300.00
05/16/2019	CLM - 0537919	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 5/16/19	0.00	1,102.50
05/16/2019	CLM - 0537921	Franchise Tax Board	FTB Withholding Order for J. Jenkins: PR 5/16/19	0.00	1,442.89
05/16/2019	EFC - 0023831	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 5/16/19	0.00	217,550.57
05/16/2019	EFC - 0023831	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 5/16/19	0.00	60,973.77
05/16/2019	JE - 0186844		Payroll checks, 5/16/19	0.00	11,101.08
05/16/2019	MIC - 0122668	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 5/16/19	0.00	34,738.47
05/31/2019	EFC - 0023894	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 5/31/19	0.00	248,366.89
05/31/2019	EFC - 0023894	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 5/31/19	0.00	69,092.09
05/31/2019	EFC - 0023905	WAGEWORKS INC	Montecito Fire FSA plan pmts, 5/10-5/28/19	0.00	931.18
			Total Regular Salaries	0.00	924,410.12

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6300 -- Overtime					
05/01/2019	JE - 0187451		Overtime adjustment, 1/16/19	0.00	5,338.64
05/01/2019	JE - 0187465		Overtime adjustment, 2/1/19	0.00	13,538.36
			Total Overtime	0.00	18,877.00
Line Item Account 6301 -- Overtime - Reimbursable					
05/01/2019	JE - 0187465		Overtime adjustment, 2/1/19	0.00	4,903.15
			Total Overtime - Reimbursable	0.00	4,903.15
Line Item Account 6310 -- Overtime - Constant Staffing					
05/01/2019	JE - 0187451		Overtime adjustment, 1/16/19	0.00	33,061.21
05/01/2019	JE - 0187465		Overtime adjustment, 2/1/19	0.00	33,058.58
05/01/2019	JE - 0187465		Overtime adjustment, 2/1/19 (Front #1 Pre-pos)	0.00	9,461.38
			Total Overtime - Constant Staffing	0.00	75,581.17
Line Item Account 6400 -- Retirement Contribution					
05/01/2019	MIC - 0122560	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 5/1/19	0.00	53,540.93
05/09/2019	CLM - 0535893	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	2019 RBF Contribution, COLA	0.00	4,588.83
05/16/2019	MIC - 0122668	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 5/16/19	0.00	53,949.36
			Total Retirement Contribution	0.00	112,079.12
Line Item Account 6550 -- FICA/Medicare					
05/01/2019	EFC - 0023603	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 5/1/19	0.00	4,992.62
05/16/2019	EFC - 0023831	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 5/16/19	0.00	4,820.78
05/31/2019	EFC - 0023894	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 5/31/19	0.00	5,250.20
			Total FICA/Medicare	0.00	15,063.60

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From 5/1/2019 to 5/31/2019

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/01/2019	CLM - 0533694	CLM - 0533694	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, May 2019	0.00	140,877.97
05/01/2019	CLM - 0533800	CLM - 0533800	LINCOLN NATIONAL LIFE INS	Life Insurance, May 2019	0.00	707.41
05/01/2019	CLM - 0534220	CLM - 0534220	DELTA DENTAL	Dental insurance - May 2019	0.00	12,822.13
05/01/2019	MIC - 0121372	MIC - 0121372	Vision Service Plan-CA	Vision insurance - active, May 2019	0.00	1,398.79
05/01/2019	MIC - 0121372	MIC - 0121372	Vision Service Plan-CA	Vision insurance - retirees, May 2019	0.00	1,659.03
05/15/2019	CLM - 0536158	CLM - 0536158	WAGEWORKS INC	FSA administrative fee, April 2019	0.00	89.25
				Total Health Insurance Contrib	0.00	157,554.58
05/01/2019	EFC - 0023603	EFC - 0023603	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 5/1/19	0.00	27.31
05/16/2019	EFC - 0023831	EFC - 0023831	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 5/16/19	0.00	262.93
05/31/2019	EFC - 0023894	EFC - 0023894	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 5/31/19	0.00	131.81
				Total Unemployment Ins Contribution	0.00	422.05
05/31/2019	JE - 0187474	JE - 0187474		Reclass WC disability pmts, DJE 0116698	0.00	-10,011.04
				Total Workers Compensation	0.00	-10,011.04
05/07/2019	CLM - 0534296	CLM - 0534296	TURNOUT MAINTENANCE CO LLC	Turnout repairs	0.00	85.42
05/07/2019	MIC - 0121390	MIC - 0121390	L N CURTIS & SONS	Boots for new hire (1)	0.00	453.09
05/07/2019	MIC - 0121390	MIC - 0121390	L N CURTIS & SONS	Boots for new hire (2)	0.00	906.18
05/14/2019	CLM - 0536152	CLM - 0536152	LINEGEAR FIRE & RESCUE EQUIPMENT	PPE: Response Jacket (3)	0.00	755.02
05/28/2019	CLM - 0537998	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	PPE: Gear bags, masks, helmet shields (3 sets)	0.00	2,363.97
05/29/2019	CLM - 0538160	CLM - 0538160	ON DUTY UNIFORMS	Cargo pants (2)	0.00	363.98
05/30/2019	CLM - 0538270	CLM - 0538270	ALLSTAR FIRE EQUIPMENT INC	PPE: Leather structure gloves (19)	0.00	1,815.62

Cost Transactions

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/30/2019	CLM - 0538308	AROSHA INC	PPE: Lettering on yellow jackets (3)	0.00	60.00
05/30/2019	MIC - 0122573	ON DUTY UNIFORMS	Uniform pants (1)	0.00	387.90
05/30/2019	MIC - 0122573	ON DUTY UNIFORMS	Uniform pants (7)	0.00	1,273.50
05/31/2019	AUT - SUTAXJE		SUTAX JE - May 2019	0.00	120.85
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	PPE: Equipment for new hires	0.00	1,220.29
			Total Clothing and Personal	0.00	9,805.82
Line Item Account 7050 -- Communications					
05/07/2019	CLM - 0534302	IMPULSE INTERNET SERVICES	Phone services, 5/25-6/24/19	0.00	1,884.15
05/08/2019	MIC - 0121618	TURN WIRELESS	Redundant internet Station 1: June 2019	0.00	88.25
05/08/2019	MIC - 0121618	TURN WIRELESS	Redundant internet Station 2: June 2019	0.00	88.25
05/09/2019	CLM - 0535431	SATCOM GLOBAL INC	Satellite phone charges	0.00	152.36
05/09/2019	CLM - 0535627	SPRINT	E92 Sim cards for MDC, 3/26-4/25/19	0.00	75.98
05/09/2019	MIC - 0121691	FRONTIER	209/097-2953.0	0.00	662.25
05/09/2019	MIC - 0121691	FRONTIER	209/111-1529.0	0.00	139.20
05/09/2019	MIC - 0121691	FRONTIER	805-565-9618	0.00	65.12
05/09/2019	MIC - 0121691	FRONTIER	805-969-0318	0.00	67.80
05/09/2019	MIC - 0121691	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.83
05/09/2019	MIC - 0121691	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.83
05/09/2019	MIC - 0121691	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.83
05/09/2019	MIC - 0121691	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.83
05/09/2019	MIC - 0121691	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.65
05/09/2019	MIC - 0121691	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.83
05/15/2019	CLM - 0536218	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	2,747.36
05/30/2019	CLM - 0538161	VERIZON WIRELESS	Wireless service, 4/14-5/13/19	0.00	2,455.68
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Phone accessories and UPS filters for Dispatch	0.00	91.63
			Total Communications	0.00	8,861.83

Cost Transactions

From 5/1/2019 to 5/31/2019

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/28/2019	CLM - 0537998		US BANK CORPORATE PAYMENT SYSTEM	Meals for MFD, Front #3 Pre-position	0.00	708.34
				Total Food	0.00	708.34
Line Item Account 7070 -- Household Supplies						
05/09/2019	CLM - 0535630		VERITIV OPERATING COMPANY	Household supplies	0.00	719.78
05/09/2019	MIC - 0121666		MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	272.78
05/09/2019	MIC - 0121666		MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	476.37
05/14/2019	MIC - 0121902		MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	423.25
05/14/2019	MIC - 0121902		MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	159.82
05/14/2019	MIC - 0121907		READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	279.56
05/14/2019	MIC - 0121907		READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	91.85
05/28/2019	CLM - 0537998		US BANK CORPORATE PAYMENT SYSTEM	Household supplies: light bulbs, coffee decanter	0.00	113.21
05/28/2019	CLM - 0537998		US BANK CORPORATE PAYMENT SYSTEM	Replacement trash pump for Sta. 1	0.00	686.97
05/28/2019	CLM - 0537998		US BANK CORPORATE PAYMENT SYSTEM	Turnouts cleaned	0.00	269.60
05/31/2019	AUT - SUTAXJE			SUTAX JE - May 2019	0.00	7.68
05/31/2019	CLM - 0539037		US BANK CORPORATE PAYMENT SYSTEM	Curtain rods for Dispatch	0.00	15.80
05/31/2019	CLM - 0539037		US BANK CORPORATE PAYMENT SYSTEM	Household supplies: floor cleaner, wipes, cans	0.00	379.06
05/31/2019	CLM - 0539037		US BANK CORPORATE PAYMENT SYSTEM	Refrigerator replacement for Prevention office	0.00	193.94
05/31/2019	CLM - 0539037		US BANK CORPORATE PAYMENT SYSTEM	Turnouts cleaned	0.00	92.50
05/31/2019	JE - 0187473			Trash/recycling for rental prop, March-April	0.00	210.82
				Total Household Supplies	0.00	4,392.99
Line Item Account 7120 -- Equipment Maintenance						
05/07/2019	CLM - 0534300		ALLSTAR FIRE EQUIPMENT INC	Rubber hose bands	0.00	54.36
05/09/2019	CLM - 0535497		CALIFORNIA HEALTH & SAFETY INC	Hydrostatic testing (4 bottles)	0.00	712.00

Cost Transactions

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/14/2019	CLM - 0536183	UNITED RENTALS NORTHWEST	Generator rental-4/18/19-5/16/19	0.00	2,270.64
05/15/2019	CLM - 0536219	FAIL SAFE TESTING	Annual ladder testing	0.00	1,039.95
05/17/2019	CLM - 0536280	SAFETY KLEEN CORP	Quarterly solvent tank maintenance	0.00	254.02
05/17/2019	CLM - 0536429	SAFETY KLEEN CORP	Waste oil pick up	0.00	85.00
05/20/2019	CLM - 0537008	ANCHOR AIR SYSTEMS	Station 1 maintenance - Air	0.00	201.53
05/24/2019	CLM - 0537810	JOY EQUIPMENT PROTECTION INC	Annual fire extinguisher testing	0.00	926.70
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Repair parts for exercise bikes	0.00	68.54
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Generator repair parts, Sta. 2	0.00	196.68
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Repair for probe eye finder on E391	0.00	238.50
Total Equipment Maintenance				0.00	6,047.92
Line Item Account 7200 -- Structure & Ground Maintenance					
05/14/2019	CLM - 0536159	Peyton Scapes	Landscape maintenance	0.00	650.00
05/16/2019	MIC - 0121946	O'CONNOR PEST CONTROL-SB ACCTS	Quarterly pest control maint., Sta. 1	0.00	103.00
05/16/2019	MIC - 0121946	O'CONNOR PEST CONTROL-SB ACCTS	Quarterly pest control maint., Sta. 2	0.00	75.00
05/23/2019	CLM - 0537503	SCOTT MENZEL	Demonstration garden (budget amend)	0.00	280.00
05/24/2019	CLM - 0537913	ALFREDO GONZALEZ	Exterior painting, Sta. 2	0.00	4,000.00
05/31/2019	JE - 0187473		Heater and plumbing repairs for rental prop, March	0.00	917.85
Total Structure & Ground Maintenance				0.00	6,025.85
Line Item Account 7205 -- Fire Defense Zone					
05/13/2019	MIC - 0121374	ECO TREE WORKS	Fuel treatment network: E. Mountain Dr.	0.00	3,700.00
05/13/2019	MIC - 0121374	ECO TREE WORKS	Neighborhood chipping: Chelham	0.00	5,000.00
05/13/2019	MIC - 0121374	ECO TREE WORKS	Neighborhood chipping: Upper Romero	0.00	8,000.00
05/15/2019	CLM - 0536238	MARBORG INDUSTRIES	Portable restroom, fuel treatment network	0.00	275.64
05/17/2019	MIC - 0121936	ECO TREE WORKS	Neighborhood chipping: Arcady- Knapp	0.00	6,050.00
05/17/2019	MIC - 0121936	ECO TREE WORKS	Special project: Barker Pass Rd	0.00	2,400.00

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/22/2019	CLM - 0537011	FIRESAFE SOLUTIONS	Roadside weed abatement misc roads within District	0.00	10,000.00
05/30/2019	CLM - 0538300	ECO TREE WORKS	Neighborhood chipping: East Mountain Dr.	0.00	8,700.00
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	A-frame sign for Prevention projects	0.00	80.80
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	NFPA guides for Prevention	0.00	230.50
			Total Fire Defense Zone	0.00	44,436.94
Line Item Account 7322 -- Consulting & Mgmt Fees					
05/31/2019	JE - 0187473		Rental property mgmt. fees, March-April	0.00	210.00
			Total Consulting & Mgmt Fees	0.00	210.00
Line Item Account 7324 -- Audit and Accounting Fees					
05/15/2019	CLM - 0536277	FECHTER & COMPANY	Financial Audit, FY 17-18-final balance	0.00	837.00
			Total Audit and Accounting Fees	0.00	837.00
Line Item Account 7348 -- Instruments & Equip. < \$5000					
05/30/2019	CLM - 0538161	VERIZON WIRELESS	iphone/plan upgrade	0.00	392.98
			Total Instruments & Equip. < \$5000	0.00	392.98
Line Item Account 7363 -- Equipment Maintenance					
05/01/2019	JE - 0187478		Reclass E391 radio/lights to Fund 3652, CM 0533868	0.00	-9,895.86
05/07/2019	CLM - 0534278	SANTA MARIA TOOL INC	E-391 Pump shaft and bearings	0.00	348.83
05/07/2019	CLM - 0534309	SOUTH COAST EMERGENCY VEHICLE SERVICE	Parts for E-91	0.00	116.99
05/07/2019	MIC - 0121384	VELOCITY TRUCK CENTER VENTURA COUNTY	Parts for E-91	0.00	22.66
05/07/2019	MIC - 0121384	VELOCITY TRUCK CENTER VENTURA COUNTY	Parts for E-91 and E-391	0.00	287.17
05/08/2019	CLM - 0535380	VELOCITY TRUCK CENTER VENTURA COUNTY	Parts for E-93	0.00	22.09
05/09/2019	CLM - 0535432	HUGO'S AUTO DETAILING	Car wash service, April 2019	0.00	300.00
05/09/2019	CLM - 0535517	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-91: Brake parts, seat cushion, turbo hose/clamps	0.00	2,653.38

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/09/2019	CLM - 0535628	Larry's 8-day Auto Parts	Parts for E-91	0.00	358.53
05/15/2019	CLM - 0536382	CALIFORNIA ELECTRIC SUPPLY	Shore power parts: M 91	0.00	109.24
05/15/2019	CLM - 0536385	CALIFORNIA ELECTRIC SUPPLY	Electrical tape	0.00	18.50
05/15/2019	CLM - 0536427	FREEDOM SIGNS	Truck lettering: USAR 91	0.00	319.00
05/17/2019	CLM - 0536342	McMaster-Carr Supply Co	Front drain parts: E-91	0.00	57.46
05/17/2019	MIC - 0121916	SOUTH COAST EMERGENCY VEHICLE SERVICE	A/C hoses and fittings: E-91	0.00	290.47
05/17/2019	MIC - 0121916	SOUTH COAST EMERGENCY VEHICLE SERVICE	Charger Display: E-92	0.00	382.78
05/17/2019	MIC - 0121916	SOUTH COAST EMERGENCY VEHICLE SERVICE	Valve handles: E-92	0.00	49.96
05/17/2019	MIC - 0121958	BUNNIN	Cabin filters: 912, 914	0.00	41.52
05/17/2019	MIC - 0121958	BUNNIN	Drain plug gaskets: 914	0.00	18.76
05/17/2019	MIC - 0121958	BUNNIN	Rear brake parts: 912	0.00	120.56
05/17/2019	MIC - 0121958	BUNNIN	Service Parts: 912	0.00	130.25
05/22/2019	CLM - 0537253	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-92: Cap. seat belt	0.00	369.77
05/24/2019	MIC - 0122379	SM TIRE	3 tires: 914	0.00	394.54
05/24/2019	MIC - 0122379	SM TIRE	4 tires: 912	0.00	627.86
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	CAFS for E391, drive shafts for E391/E92	0.00	1,787.76
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Vehicle repair parts: battery charger, electrical	0.00	137.19
05/30/2019	CLM - 0538197	AMSOIL INC	Oil for vehicle maintenance	0.00	443.18
05/30/2019	MIC - 0122570	VELOCITY TRUCK CENTER VENTURA COUNTY	E-91, E-92: cab clearance lights	0.00	33.67
05/30/2019	MIC - 0122570	VELOCITY TRUCK CENTER VENTURA COUNTY	E-92: clearance light gaskets	0.00	5.94
05/30/2019	MIC - 0122570	VELOCITY TRUCK CENTER VENTURA COUNTY	E-92: Clutch fan rebuild kit	0.00	529.58
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Alternator parts, U94	0.00	209.09
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Cab lift valve, USAR 91	0.00	139.40

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Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Hydraulic hoses, E92	0.00	132.67
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Paint touch up and mechanic shop supplies	0.00	125.91
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Seat belt, OES 317	0.00	123.14
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Under hood rodent repeller, E692	0.00	61.09
			Total Equipment Maintenance	0.00	873.08
Line Item Account 7400 -- Medical, Dental and Lab					
05/07/2019	CLM - 0534293	ARROW INTERNATIONAL	Patient medical supplies	0.00	1,201.95
05/07/2019	MIC - 0121393	Life Assist Inc	Patient medical supplies	0.00	1,388.47
05/14/2019	CLM - 0536188	Life Assist Inc	Patient medical supplies	0.00	1,440.83
05/17/2019	CLM - 0536301	AIRGAS WEST	Oxygen refills	0.00	200.79
05/23/2019	MIC - 0122286	Life Assist Inc	AEDs, 10 (budget amend)	0.00	19,854.77
05/23/2019	MIC - 0122286	Life Assist Inc	Gear bag upgrade, statpcks (budget amend)	0.00	702.48
05/23/2019	MIC - 0122286	Life Assist Inc	Gear bag upgrade, trauma cube (budget amend)	0.00	47.82
05/23/2019	MIC - 0122286	Life Assist Inc	Gear bag upgrade, trma cbe/statpcks (budget amend)	0.00	2,181.55
05/23/2019	MIC - 0122286	Life Assist Inc	Patient medical supplies	0.00	403.54
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Security tags for narcotics kits	0.00	17.99
			Total Medical, Dental and Lab	0.00	27,440.19
Line Item Account 7450 -- Office Expense					
05/07/2019	CLM - 0534306	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, 3/30-4/29/19	0.00	464.66
05/09/2019	CLM - 0535504	TRI COUNTY OFFICE FURNITURE AND DESIGN	Deposit for desks: Captain, FM, FC	0.00	2,107.00
05/14/2019	CLM - 0536168	STAPLES BUSINESS CREDIT	Office supplies	0.00	422.78
05/22/2019	CLM - 0536445	The UPS Store	Shipping charges: April 2019	0.00	140.38
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Business cards, A. Broumand	0.00	66.32
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Office supplies for Captain exam	0.00	265.95

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/28/2019	CLM - 0537998	SYSTEM US BANK CORPORATE PAYMENT	Postage expenses	0.00	174.51
05/28/2019	CLM - 0537998	SYSTEM US BANK CORPORATE PAYMENT	Stand-up desk for Prevention desk	0.00	258.00
05/31/2019	CLM - 0539037	SYSTEM US BANK CORPORATE PAYMENT	Adobe Illustrator annual subscription, 913	0.00	239.88
05/31/2019	CLM - 0539037	SYSTEM US BANK CORPORATE PAYMENT	Office supplies and postage expenses	0.00	49.40
05/31/2019	CLM - 0539037	SYSTEM US BANK CORPORATE PAYMENT	Stand-up desks for Prevention	0.00	833.99
				Total Office Expense	5,022.87
Line Item Account 7460 -- Professional & Special Service					
05/07/2019	CLM - 0534308	SANSUM CLINIC OCCUPATIONAL MEDICINE	Medical Review (2)	0.00	110.00
05/08/2019	CLM - 0535425	LATTITUDE 34 TECHNOLOGIES INC	IT support and Set up fee, May 2019	0.00	7,600.00
05/09/2019	CLM - 0535624	SANSUM CLINIC OCCUPATIONAL MEDICINE	Employee physicals (3)	0.00	3,982.00
05/14/2019	CLM - 0535834	LATTITUDE 34 TECHNOLOGIES INC	Replacement battery for APC RBC116	0.00	215.50
05/20/2019	CLM - 0536914	UNDERWOOD MANAGEMENT RESOURCES INC	Roof/generator project management, April	0.00	3,737.50
05/20/2019	CLM - 0536967	LEXIPOL LLC	Policy manual update subscription	0.00	7,743.00
05/24/2019	CLM - 0537808	PRICE POSTEL & PARMA	Legal services, April 2019	0.00	5,176.50
05/29/2019	CLM - 0538155	VALLEY PRINTERS	2018 Annual Report: printing services	0.00	2,119.32
05/31/2019	CLM - 0539037	SYSTEM US BANK CORPORATE PAYMENT	2018 Annual Report: postage expense	0.00	1,913.29
				Total Professional & Special Service	32,597.11
Line Item Account 7507 -- ADP Payroll Fees					
05/03/2019	EFC - 0023700	ADP INC	ADP fees, 4/30/19	0.00	273.15
				Total ADP Payroll Fees	273.15
Line Item Account 7510 -- Contractual Services					
05/07/2019	CLM - 0535085	ESO SOLUTIONS INC	Firehouse software: 4/1/19-3/31/20	0.00	1,815.00

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/14/2019	CLM - 0536163	CREWSENSE LLC	Monthly support plan: May 2019	0.00	99.00
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Dropbox Business plan, 1 license	0.00	135.62
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Fax, server and phone apps, monthly fees	0.00	29.93
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Fulcrum app subscription, March	0.00	668.80
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Laptop cloud back-up annual fee, 903	0.00	50.00
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Evernote Premium annual plan, 903	0.00	69.99
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Fax, server and phone apps, monthly fees	0.00	34.92
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Fulcrum app subscription, April	0.00	668.80
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	VIPRE Endpoint IT Security, 2 year subscription	0.00	1,163.70
				0.00	4,735.76
Line Item Account 7580 -- Rents/Leases-Structure					
05/01/2019	CLM - 0536211	Community Radio Inc	Gibraltar space rental qtrly, Jan-March 2019	0.00	1,001.79
				0.00	1,001.79
Line Item Account 7630 -- Small Tools & Instruments					
05/20/2019	CLM - 0536977	GARET BLAKE	G. Blake Reimb: Battery restock	0.00	197.21
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Fire axe handle	0.00	48.29
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Radio programming cables	0.00	488.15
				0.00	733.65
Line Item Account 7650 -- Special Departmental Expense					
05/16/2019	CLM - 0536316	ENTENMANN ROVIN CO	Badge: New hire	0.00	87.81
05/20/2019	CLM - 0537003	ENTENMANN ROVIN CO	Badges: 2 new hires, 1 promotion	0.00	346.62
05/22/2019	JE - 0186315		APCD permit to operate, Sta. 1 generator	0.00	465.00

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	EMS Update recognition for participants	0.00	250.00
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Logistics for XSB IMT3, Front #3 Pre-position	0.00	16,901.54
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Retirement helmets: Gregson, Holthe, Fuentes	0.00	1,333.65
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Dispatcher Week recognition	0.00	256.65
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Generator permit fee to SB County APCD	0.00	812.00
Total Special Departmental Expense				0.00	20,453.27
Line Item Account 7730 -- Transportation and Travel					
05/09/2019	CLM - 0535073	JOYCE REED	J. Reed Reimb: CalChiefs AFSS Educational Forum	0.00	238.16
05/09/2019	CLM - 0535519	EAN SERVICES LLC	Rental car: K. Taylor, FDAC Conference	0.00	146.11
05/10/2019	CLM - 0535490	SYLVIA EASTON	S. Easton Reimb: SBCSDA Meeting	0.00	40.00
05/13/2019	CLM - 0535835	JESS MORAN	J. Moran Reimb: California Fire Mechanic Academy	0.00	414.00
05/14/2019	CLM - 0535491	JUDITH ISHKANIAN	J. Ishkanian Reimb: SBCSDA Meeting	0.00	40.00
05/20/2019	CLM - 0536442	LOREN BASS	L. Bass Reimb: Food for Haz Mat Fro training	0.00	118.88
05/27/2019	JE - 0186835		Hickman/Taylor +3: SB County Fire Chiefs Retreat	0.00	4,750.00
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Business meetings (8)	0.00	831.42
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: Inspect new E391/pick up P922	0.00	71.77
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: AAIM Coach (Tahoe City)	0.00	176.13
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: FDAC Conference registration	0.00	395.00
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Business meetings (6)	0.00	495.62
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Girls Inc Recognition Lunch (7 guests)	0.00	700.00
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Hickman/Taylor +3: SB County Fire Chiefs Retreat	0.00	99.46
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor +3: UCSB Wildland Fire Symposium	0.00	60.52

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/31/2019	CLM - 0539037	SYSTEM US BANK CORPORATE PAYMENT	K. Taylor: CFED Conference reg (Indian Wells)	0.00	400.00
05/31/2019	CLM - 0539037	SYSTEM US BANK CORPORATE PAYMENT	K. Taylor: FDAC Conference (Napa)	0.00	1,151.95
05/31/2019	CLM - 0539037	SYSTEM US BANK CORPORATE PAYMENT	K. Taylor: IAFC WUJ Conference (Reno)	0.00	301.69
Total Transportation and Travel				0.00	10,430.71
Line Item Account 7731 -- Gasoline-Oil-Fuel					
05/14/2019	CLM - 0536181	McCormix Corporation	Diesel fuel, 5/6/19	0.00	1,374.75
05/21/2019	MIC - 0122106	FUEL SMART	Fuel , April 2019	0.00	875.13
05/21/2019	MIC - 0122106	FUEL SMART	Fuel, 12/27/18	0.00	89.66
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	2,077.82
05/30/2019	CLM - 0538336	McCormix Corporation	Diesel fuel, 5/23/19	0.00	1,380.31
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Gasoline charges	0.00	3,068.57
Total Gasoline-Oil-Fuel				0.00	8,866.24
Line Item Account 7732 -- Training					
05/07/2019	CLM - 0534333	MAEVE JUAREZ	M. Juarez Reimb:IMT Command & Gen Staff Mtg	0.00	193.00
05/07/2019	CLM - 0534340	SHAWN WHILT	S. Whilt Reimb: Instructor 1	0.00	404.00
05/08/2019	CLM - 0535376	TSI Incorporated	Respiratory fit testing: on-site training	0.00	1,595.00
05/10/2019	CLM - 0535441	WILLIAM WRENN	W. Wrenn Reimb: Company Officer 2E	0.00	350.00
05/10/2019	CLM - 0535641	ANDREW RUPP	A. Rupp Reimb: VCFD Training	0.00	36.00
05/10/2019	CLM - 0535676	ANDREW RUPP	A. Rupp Reimb:Instructor 1	0.00	496.00
05/10/2019	CLM - 0535679	ANDREW RUPP	A. Rupp Reimb: ICS 300	0.00	297.12
05/10/2019	CLM - 0535689	ANDREW RUPP	A. Rupp Reimb: Company Officer 2B	0.00	476.00
05/13/2019	CLM - 0535493	NIC ELMQUIST	N. Elmquist Reimb: USFA O-305 All Hazards IMT	0.00	524.52
05/13/2019	CLM - 0535680	ANDREW RUPP	A. Rupp Reimb: Haz Mat IC	0.00	547.96
05/13/2019	CLM - 0535688	ANDREW RUPP	A. Rupp Reimb: S-219	0.00	76.60
05/13/2019	CLM - 0535838	MAEVE JUAREZ	M. Juarez Reimb: L-580 Leadership is Action	0.00	363.00

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/17/2019	CLM - 0536314	KURT HICKMAN	K. Hickman Reimb: Paramedic CE	0.00	42.40
05/17/2019	CLM - 0536356	Montecito Village Hardware	Academy: new hire supplies	0.00	16.13
05/20/2019	CLM - 0536959	BRANDON BENNEWATE	B. Bennewate Reimb: So Cal IMT Annual Meeting	0.00	174.00
05/20/2019	CLM - 0536962	BRANDON BENNEWATE	B. Bennewate Reimb: 2019 IMT Workshop	0.00	1,096.58
05/20/2019	CLM - 0536981	GARET BLAKE	G. Blake Reimb: Paramedic recertification	0.00	200.00
05/20/2019	CLM - 0536984	STEPHEN COCHRAN	S. Cochran Reimb: Driver Operator 1b	0.00	606.57
05/22/2019	CLM - 0536507	DANIEL ARNOLD	D. Arnold Reimb: Company Officer 2E Wildland Fire	0.00	350.00
05/22/2019	CLM - 0536511	DANIEL ARNOLD	D. Arnold Reimb: Santa Barbara Training Tower	0.00	241.90
05/22/2019	CLM - 0536515	DANIEL ARNOLD	D. Arnold Reimb: VNC Crew Camp	0.00	76.60
05/24/2019	CLM - 0537811	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT Certification: Cochran	0.00	75.00
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	A. Widling: ImageTrend Conference reg (July 2019)	0.00	760.00
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Chapman +2: FIERO PPE Symposium (NC)	0.00	212.35
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	Firefighter Academy textbooks	0.00	596.43
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	J. Jenkins: Central Square Conference	0.00	1,173.60
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: Gettysburg Staff Ride instr (Baltimore)	0.00	975.00
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: S-339 Instructor (Allan Hancock)	0.00	111.07
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: S-420 Command & General Staff (Sac)	0.00	1,189.64
05/28/2019	CLM - 0537998	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: So Canyon Staff Ride instructor (CO)	0.00	456.01
05/30/2019	CLM - 0538456	SHAUN P DAVIS	S. Davis Reimb: Supplies for academy	0.00	171.02
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	A. Briner: L-952 PIO Training meals	0.00	49.82
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	A. Broumand: Paramedic renewal	0.00	200.00
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	A. Broumand: PIO Training meal	0.00	17.89

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	A. Widling: Firehouse World (LA)	0.00	570.79
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Firefighter Academy textbooks (2 - CRP)	0.00	308.60
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	GoPro Camera and accessories for Academy use	0.00	419.50
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	J. Jenkins: Central Square Conference	0.00	988.24
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	J. Jenkins: ImageTrend Conference reg (July 2019)	0.00	760.00
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	J. Moran: CA Fire Mechanics Academy	0.00	592.60
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: S-420 Command & General Staff (Sac)	0.00	284.86
05/31/2019	CLM - 0539037	US BANK CORPORATE PAYMENT SYSTEM	Training equipment for Academy	0.00	1,111.77
				Total Training	19,187.57
Line Item Account 7760 -- Utilities					
05/15/2019	CLM - 0536311	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	1,600.32
05/15/2019	MIC - 0121915	THE GAS COMPANY	Gas service, Sta. 1 - 05/03/19)	0.00	52.42
05/15/2019	MIC - 0121915	THE GAS COMPANY	Gas service, Sta. 2 - 05/06/19	0.00	85.91
05/15/2019	MIC - 0121918	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	331.82
05/15/2019	MIC - 0121918	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	228.09
05/31/2019	JE - 0187473		Water/sewer for rental prop, March-April	0.00	210.63
				Total Utilities	2,509.19
Line Item Account 8300 -- Equipment					
05/09/2019	CLM - 0535508	DAY WIRELESS SYSTEMS	Motorola handhelds (budget amend)	0.00	728.26
05/10/2019	MIC - 0121718	MOTOROLA SOLUTIONS, INC	Motorola handhelds (budget amend)	0.00	19,022.75
05/15/2019	CLM - 0535692	STRYKER SALES CORPORATION	Ambulance gurney (budget amend)	0.00	44,074.10
05/23/2019	CLM - 0536991	ROCKRIDGE SERVICES GROUP LLC	Installation of new gurney, Med 91 (budget amend)	0.00	2,400.00
				Total Equipment	66,225.11

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Montecito Fire Protection Dist	0.00	1,580,949.11
Line Item Account 8300 -- Equipment					
05/01/2019	JE - 0187478		E391: Pierce Type 3 radio/lighting upfit	0.00	9,895.86
			Total Equipment	0.00	9,895.86
			Total Montecito Fire Cap Outlay Res	0.00	9,895.86

Cost Transactions

From 5/1/2019 to 5/31/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7460 -- Professional & Special Service					
05/20/2019	CLM - 0536917	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, April	0.00	3,862.50
			Total Professional & Special Service	0.00	3,862.50
			Total Montecito Fire Land & Building	0.00	3,862.50

Financial Trend

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	5/31/2017 Year-To-Date Actual	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	14,816,749.47	15,489,840.98	15,727,006.52
3011 -- Property Tax-Unitary	-373.20	-332.64	-252.10
3015 -- PT PY Corr/Escapes Secured	0.00	38,211.37	551.53
3020 -- Property Tax-Current Unsecd	649,991.63	760,810.99	567,821.33
3023 -- PT PY Corr/Escapes Unsecured	0.00	10,700.15	2,834.18
3040 -- Property Tax-Prior Secured	21,864.61	-921.83	61.95
3050 -- Property Tax-Prior Unsecured	0.00	2,797.88	-6,491.45
3054 -- Supplemental Pty Tax-Current	0.00	48,148.63	6,049.32
3056 -- Supplemental Pty Tax-Prior	0.00	134.94	2,070.03
Taxes	15,488,232.51	16,349,390.47	16,299,651.31
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CLOS/CIC Pen	0.00	16,939.56	-4,266.11
Fines, Forfeitures, and Penalties	0.00	16,939.56	-4,266.11
Use of Money and Property			
3380 -- Interest Income	19,082.89	38,204.68	108,032.47
3381 -- Unrealized Gain/Loss Invstmnts	-20,518.80	-14,609.68	59,519.39
3409 -- Other Rental of Bldgs and Land	39,195.00	11,347.00	3,870.00
Use of Money and Property	37,759.09	34,942.00	171,421.86
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	853,743.89	818,577.81	924,572.43
4160 -- State Aid for Disaster	0.00	0.00	1,858,865.01
4220 -- Homeowners Property Tax Relief	82,613.00	83,632.74	67,604.56
Intergovernmental Revenue-State	936,356.89	902,210.55	2,851,042.00

Financial Trend

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	5/31/2017 Year-To-Date Actual	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	667,322.84	867,007.10	283,623.74
4610 -- Federal Aid for Disaster	0.00	0.00	4,669,969.00
Intergovernmental Revenue-Federal	667,322.84	867,007.10	4,953,592.74
Charges for Services			
5105 -- Reimb for District Services	139,496.47	143,537.98	147,083.17
Charges for Services	139,496.47	143,537.98	147,083.17
Miscellaneous Revenue			
5780 -- Insurance Proceeds & Recovery	0.00	0.00	34,867.69
5895 -- Other-Donations	100,000.00	104,319.22	300.00
5909 -- Other Miscellaneous Revenue	6,562.53	12,745.81	24,466.74
Miscellaneous Revenue	106,562.53	117,065.03	59,634.43
Revenues	17,375,730.33	18,431,092.69	24,478,159.40
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	6,160,268.80	6,641,326.31	7,629,355.86
6300 -- Overtime	125,486.20	70,326.29	89,292.68
6301 -- Overtime - Reimbursable	812,886.31	1,374,348.46	847,170.32
6310 -- Overtime - Constant Staffing	434,845.61	1,262,830.39	319,930.96
6400 -- Retirement Contribution	1,958,971.70	2,033,401.39	2,237,253.74
6450 -- Supp Retirement Contribution	0.00	1,030,000.00	0.00
6550 -- FICA/Medicare	104,435.39	133,192.58	125,226.96
6600 -- Health Insurance Contrib	1,638,444.98	1,609,949.34	1,718,761.22
6700 -- Unemployment Ins Contribution	6,150.57	7,018.95	6,370.56
6900 -- Workers Compensation	464,819.93	633,815.04	476,146.83
Salaries and Employee Benefits	11,706,309.49	14,796,208.75	13,449,509.13

Financial Trend

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	5/31/2017 Year-To-Date Actual	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual
Services and Supplies			
7030 -- Clothing and Personal	97,207.39	97,825.73	67,052.32
7050 -- Communications	70,778.59	115,398.10	107,686.63
7060 -- Food	1,957.43	18,993.60	8,738.97
7070 -- Household Supplies	32,595.63	29,347.57	26,890.99
7090 -- Insurance	25,661.93	26,537.00	32,017.00
7120 -- Equipment Maintenance	26,993.48	74,999.62	63,426.68
7200 -- Structure & Ground Maintenance	39,822.03	14,432.84	35,460.84
7205 -- Fire Defense Zone	216,755.60	109,566.36	197,461.79
7322 -- Consulting & Mgmt Fees	2,396.70	696.32	315.00
7324 -- Audit and Accounting Fees	22,073.00	24,631.00	18,215.50
7348 -- Instruments & Equip. < \$5000	43,004.18	32,491.67	18,920.61
7363 -- Equipment Maintenance	67,455.03	63,064.41	99,775.17
7400 -- Medical, Dental and Lab	43,482.43	26,563.60	52,443.99
7430 -- Memberships	12,081.00	8,632.00	13,465.45
7450 -- Office Expense	20,183.18	21,955.75	23,378.01
7460 -- Professional & Special Service	213,022.33	313,202.09	276,560.53
7507 -- ADP Payroll Fees	6,056.72	6,324.07	6,659.84
7510 -- Contractual Services	34,888.96	33,634.48	51,868.90
7530 -- Publications & Legal Notices	5,174.46	2,783.84	2,278.90
7546 -- Administrative Expense	238,346.00	221,362.00	244,640.00
7580 -- Rents/Leases-Structure	3,716.88	2,842.32	7,599.42
7630 -- Small Tools & Instruments	16,272.70	18,372.30	1,731.06
7650 -- Special Departmental Expense	17,211.17	38,510.62	93,940.08
7671 -- Special Projects	5,978.54	1,763.11	3,285.32
7730 -- Transportation and Travel	25,353.13	31,460.05	36,609.44
7731 -- Gasoline-Oil-Fuel	30,432.46	71,618.98	59,124.95

Financial Trend

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	5/31/2017 Year-To-Date Actual	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual
7732 -- Training	61,333.07	51,307.40	71,342.40
7760 -- Utilities	40,746.33	41,441.80	43,522.84
Services and Supplies	1,420,980.35	1,499,758.63	1,664,412.63
Capital Assets			
8300 -- Equipment	183,074.56	83,615.00	139,681.65
Capital Assets	183,074.56	83,615.00	139,681.65
Expenditures	13,310,364.40	16,379,582.38	15,253,603.41
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	455,362.00	155,000.00	0.00
Other Financing Uses	455,362.00	155,000.00	0.00
Other Financing Sources & Uses	-455,362.00	-155,000.00	0.00
Changes to Fund Balances			
Decrease to Nonspendables			
9602 -- Receivables	0.00	22,032.00	0.00
Decrease to Nonspendables	0.00	22,032.00	0.00
Decrease to Restricted			
9797 -- Unrealized Gains	17,772.21	0.00	0.00
Decrease to Restricted	17,772.21	0.00	0.00
Increase to Nonspendables			
9602 -- Receivables	0.00	72,613.00	0.00
Increase to Nonspendables	0.00	72,613.00	0.00
Increase to Restricted			
9797 -- Unrealized Gains	0.00	0.00	2,826.94

Financial Trend

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	5/31/2017 Year-To-Date Actual	5/31/2018 Year-To-Date Actual	5/31/2019 Year-To-Date Actual
Increase to Restricted	0.00	0.00	2,826.94
Changes to Fund Balances	17,772.21	-50,581.00	-2,826.94
Montecito Fire Protection Dist	3,627,776.14	1,845,929.31	9,221,729.05
Net Financial Impact	3,627,776.14	1,845,929.31	9,221,729.05

Expenditure Trend

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2018 Month-To-Date Actual	1/31/2019 Month-To-Date Actual	2/28/2019 Month-To-Date Actual	3/31/2019 Month-To-Date Actual	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	708,081.00	616,728.53	449,463.03	718,257.34	701,292.61	924,410.12
6300 -- Overtime	9,349.75	0.00	56,365.01	0.00	0.00	18,877.00
6301 -- Overtime - Reimbursable	0.00	0.00	140,032.20	0.00	0.00	4,903.15
6310 -- Overtime - Constant Staffing	13,142.25	0.00	129,723.83	0.00	0.00	75,581.17
6400 -- Retirement Contribution	113,421.95	135,828.89	104,559.02	106,680.39	104,920.92	112,079.12
6550 -- FICA/Medicare	10,494.61	6,651.34	11,074.48	10,039.78	10,142.72	15,063.60
6600 -- Health Insurance Contrib	154,919.35	173,757.46	144,733.17	160,527.07	158,357.72	157,554.58
6700 -- Unemployment Ins Contribution	125.00	5,536.34	-5.41	40.15	33.18	422.05
6900 -- Workers Compensation	-7,291.62	-4,861.08	-11,111.04	0.00	0.00	-10,011.04
Total Salaries and Employee Benefits	1,002,242.29	933,641.48	1,024,834.29	995,544.73	974,747.15	1,298,879.75
Services and Supplies						
7030 -- Clothing and Personal	363.98	34.26	2,526.05	497.51	11,402.05	9,805.82
7050 -- Communications	8,631.48	8,776.15	8,813.43	8,880.29	9,976.68	8,861.83
7060 -- Food	238.87	0.00	33.52	6,153.28	1,432.34	708.34
7070 -- Household Supplies	1,081.12	2,988.27	1,485.02	3,179.92	1,749.93	4,392.99
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	7,061.93	6,157.01	11,557.47	4,904.46	3,597.71	6,047.92
7200 -- Structure & Ground Maintenance	1,203.79	5,589.40	4,261.20	3,208.02	1,075.00	6,025.85
7205 -- Fire Defense Zone	9,414.60	15,686.87	29,531.62	27,511.70	53,995.56	44,436.94
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	105.00	0.00	210.00
7324 -- Audit and Accounting Fees	3,113.50	0.00	0.00	3,113.50	0.00	837.00
7348 -- Instruments & Equip. < \$5000	1,323.48	681.36	1,018.69	4,790.57	0.00	392.98
7363 -- Equipment Maintenance	3,740.18	6,368.31	7,548.07	13,139.90	26,112.84	873.08
7400 -- Medical, Dental and Lab	1,129.71	0.00	5,282.68	3,096.07	0.00	27,440.19
7430 -- Memberships	0.00	0.00	0.00	1,860.00	0.00	0.00
7450 -- Office Expense	1,575.26	2,253.60	1,346.37	3,985.84	2,310.39	5,022.87

Expenditure Trend

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2018 Month-To-Date Actual	1/31/2019 Month-To-Date Actual	2/28/2019 Month-To-Date Actual	3/31/2019 Month-To-Date Actual	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual
7460 -- Professional & Special Service	17,602.00	20,267.00	26,956.00	31,447.32	31,469.00	32,597.11
7507 -- ADP Payroll Fees	548.79	562.96	854.38	1,506.24	511.27	273.15
7510 -- Contractual Services	4,421.26	10,765.02	2,233.56	1,557.17	1,697.73	4,735.76
7530 -- Publications & Legal Notices	812.76	419.38	0.00	906.36	0.00	0.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	244,640.00	0.00
7580 -- Rents/Leases-Structure	0.00	1,001.79	0.00	0.00	2,700.00	1,001.79
7630 -- Small Tools & Instruments	0.00	191.55	462.82	22.71	320.33	733.65
7650 -- Special Departmental Expense	331.07	1,390.77	1,131.95	957.00	26,059.20	20,453.27
7671 -- Special Projects	0.00	0.00	0.00	1,499.33	83.98	0.00
7730 -- Transportation and Travel	2,719.48	2,016.06	3,645.12	2,092.21	2,568.19	10,430.71
7731 -- Gasoline-Oil-Fuel	4,771.60	4,166.38	4,470.18	4,667.49	4,765.22	8,866.24
7732 -- Training	5,484.96	2,780.51	2,665.01	8,880.25	12,687.79	19,187.57
7760 -- Utilities	8,639.96	2,518.06	8,729.69	3,028.36	2,189.65	2,509.19
Total Services and Supplies	84,209.78	94,614.71	124,552.83	140,990.50	441,344.86	215,844.25
Capital Assets						
8300 -- Equipment	15,310.00	0.00	0.00	0.00	12,004.46	66,225.11
Total Capital Assets	15,310.00	0.00	0.00	0.00	12,004.46	66,225.11
Total Expenditures	1,101,762.07	1,028,256.19	1,149,387.12	1,136,535.23	1,428,096.47	1,580,949.11
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	0.00	0.00

Expenditure Trend

As of: 5/31/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2018 Month-To-Date Actual	1/31/2019 Month-To-Date Actual	2/28/2019 Month-To-Date Actual	3/31/2019 Month-To-Date Actual	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	0.00	2,826.94	0.00	0.00
Total Changes to Restricted	0.00	0.00	0.00	2,826.94	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	2,826.94	0.00	0.00
Total Montecito Fire Protection Dist	1,101,762.07	1,028,256.19	1,149,387.12	1,139,362.17	1,428,096.47	1,580,949.11
Total Report	1,101,762.07	1,028,256.19	1,149,387.12	1,139,362.17	1,428,096.47	1,580,949.11

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

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Camp Fire US&R Assist, CA-OES-054807	11/17-11/25/18	O-20185330	01/24/19	CalOES	18,816.30		
Carr, CA-SHU-007808	07/26-08/19/18	U-20185327	02/12/19	CalOES	666,922.59	04/15/19	666,922.59
County, CA-LNU-009502	07/01-07/09/18	U-20180640	08/22/18	CalOES	21,764.62	01/02/19	21,764.62
Cranston, CA-BDF-0011390	07/25-07/29/18	F-20185061	09/25/18	USFS	55,383.17	02/13/19	55,383.17
Cranston, CA-BDF-0011390 (Reimb)	07/25-07/29/18	F-20186065	12/24/18	USFS	347.14	04/05/19	347.14
Cruces, CA-SBC-009203	07/18-07/19/18	U-20185352	10/19/18	CalOES	13,662.42	04/09/19	13,662.42
Delta, CA-SHF-001444	09/07-09/24/18	F-20185882	11/20/18	USFS	121,428.04	03/25/19	121,428.04
Donnell, CA-STF-001702	08/04-08/23/18	F-20185220	11/14/18	USFS	45,378.27		
Ferguson, CA-SNF-000745	07/09-08/05/18	F-20185439	10/17/18	USFS	63,554.48	02/13/19	63,554.48
Florence - NC (FEMA)	09/18-09/20/18	O-20185053	09/26/18	CalOES	15,548.80		
Florence - VA (FEMA)	09/12-09/18/18	O-20185042	09/26/18	CalOES	31,929.63		
Front, CA-LPF-002334	08/20-08/21/18	2019-02	05/22/19	USFS	8,073.48	06/12/19	8,073.48
Gorge, CA-SHU-008796	08/19-08/21/18	U-20185677	11/13/18	CalOES	42,934.98	03/01/19	42,934.97
Hill, CA-VNC-009093	11/08-11/09/18	U-20185843	01/08/19	CalOES	15,911.89	05/06/19	15,911.89
Holiday, CA-SBC-008657	07/06-07/11/18	U-20180932	09/17/18	CalOES	75,087.98	01/25/19	75,087.98
Holiday, CA-SBC-008657	07/06-07/09/18	U-20180933	09/17/18	CalOES	6,005.33	01/25/19	6,005.33
Klamathon, CA-SKU-004641	07/05-07/10/18	U-20180818	09/05/18	CalOES	56,408.49	03/04/19	56,408.49
OES Pre-Position (7/6/18)	7/6/2018	O-20180207	09/17/18	CalOES	1,985.50	02/05/19	1,985.50
OES Pre-Position (7/24/18)	07/24-07/26/18	O-20185004	09/18/18	CalOES	23,198.85	02/01/19	23,198.85
OES Pre-Position (8/6/18)	08/06-08/07/18	O-20185008	09/21/18	CalOES	5,284.92	02/01/19	5,284.92
OES Pre-Position (1/15/19), CA-OES-190005	1/15/2019	O-20190041	04/16/19	CalOES	7,709.00		
OES Pre-Position (1/15/19), CA-OES-190005	1/15/2019	O-20190101	06/06/19	CalOES	1,941.23		
OES Pre-Position (1/15/19), CA-OES-190005	1/15/2019	O-20190116	06/06/19	CalOES	1,718.95		
OES Pre-Position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190032	04/16/19	CalOES	20,339.04		
OES Pre-Position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190031	04/16/19	CalOES	2,793.28		
OES Pre-Position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190100	06/06/19	CalOES	24,048.60		
OES Pre-Position (3/5/19)	03/05-03/06/19	O-20190098	05/30/19	CalOES	17,373.05		
Ogilvy, CA-LPF-002476	09/01-09/06/18	F-20156040	12/11/18	USFS	42,910.91	04/15/19	42,910.91
Ogilvy, CA-LPF-002476	Reimbursement	2019-03	05/22/19	USFS	406.64		
Pawnee, CA-LNU-007002	07/01-07/05/18	U-20180350	08/06/18	CalOES	48,436.11	01/02/19	48,436.11
Woolsey, CA-VNC-091023	11/09-11/18/2018	U-20185983	01/16/19	CalOES	188,238.72	05/06/19	188,238.72
					\$ 1,645,546.85		\$ 1,457,539.61

Reimbursements Due to MFD for XSB IMT3 Storm Pre-positions

OES Pre-Position (1/15/19), CA-OES-190005	1/15/2019	O-20190041	04/16/19	CalOES	7,654.00		
OES Pre-Position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190071	04/30/19	CalOES	21,447.21		
OES Pre-Position (3/5/19), CA-OES-190020	03/05-03/06/19	O-20190098	05/30/19	CalOES	15,097.47		
					\$ 44,198.68		\$ -

Account Reconciliation	Budgeted Revenue	Total Due	Unallocated Revenue
Act 3750 - Cal-OES Revenue	345,000	1,308,060	963,060
Act 3750 - State Aid for Disaster (Pre-pos)	-	44,199	44,199
Act 4476 - USFS Revenue	140,000	337,487	197,487
Total Revenue	485,000	1,689,746	1,204,746

Agenda Item #3

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
May 2018	11,000,998.46	-	114,259.72	4,682.55	11,110,575.63	1.04%
June 2018	11,110,575.63	-	17,815.68	4,727.43	11,123,663.88	0.16%
July 2018	11,123,663.88	-	200,839.35	4,728.00	11,319,775.23	1.81%
August 2018	11,319,775.23	-	160,157.83	4,793.21	11,475,139.85	1.41%
September 2018	11,475,139.85	-	(16,803.09)	4,844.64	11,453,492.12	-0.15%
October 2018	11,453,492.12	-	(566,517.98)	4,835.13	10,882,139.01	-4.95%
November 2018	10,882,139.01	-	151,422.06	4,640.03	11,028,921.04	1.39%
December 2018	11,028,921.04	-	(548,020.57)	4,676.48	10,476,223.99	-4.97%
January 2019	10,476,223.99	-	592,182.10	4,414.11	11,063,991.98	5.65%
February 2019	11,063,991.98	-	214,753.79	4,681.85	11,274,063.92	1.94%
March 2019	11,274,063.92	-	122,019.57	4,780.38	11,391,303.11	1.08%
April 2019	11,391,303.11	-	273,206.79	4,809.59	11,659,700.31	2.40%
Total		-	715,315.25	56,613.40		

Total Contributions to the Plan = 8,376,000

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

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

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

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
May 2018	1,810,779.48	-	12,901.02	767.29	1,822,913.21	0.71%
June 2018	1,822,913.21	-	1,736.68	772.38	1,823,877.51	0.10%
July 2018	1,823,877.51	-	18,313.44	771.93	1,841,419.02	1.00%
August 2018	1,841,419.02	-	17,160.08	776.07	1,857,803.03	0.93%
September 2018	1,857,803.03	-	(5,205.89)	780.28	1,851,816.86	-0.28%
October 2018	1,851,816.86	-	(50,254.38)	777.54	1,800,784.94	-2.71%
November 2018	1,800,784.94	-	15,910.68	763.51	1,815,932.11	0.88%
December 2018	1,815,932.11	-	(35,062.95)	769.27	1,780,099.89	-1.93%
January 2019	1,780,099.89	-	66,388.47	769.15	1,845,719.21	3.73%
February 2019	1,845,719.21	-	22,117.18	783.49	1,867,052.90	1.20%
March 2019	1,867,052.90	-	23,456.01	789.43	1,889,719.48	1.26%
April 2019	1,889,719.48	-	25,153.92	794.94	1,914,078.46	1.33%
Total		-	87,460.34	8,520.34		

Total Contributions to the Plan = 1,800,000

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits TrustAccount Report for the Period
4/1/2019 to 4/30/2019Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 4/1/2019	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 4/30/2019
OPEB	\$11,391,303.11	\$0.00	\$273,206.79	\$4,809.59	\$0.00	\$0.00	\$11,659,700.31
PENSION	\$1,889,719.48	\$0.00	\$25,153.92	\$794.94	\$0.00	\$0.00	\$1,914,078.46
Totals	\$13,281,022.59	\$0.00	\$298,360.71	\$5,604.53	\$0.00	\$0.00	\$13,573,778.77

Investment Selection**Source**

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

Investment Objective**Source**

OPEB	Individual account based on Balanced HighMark PLUS. The dual goals of the Balanced Strategy are growth of principal and income. While dividend and interest income are an important component of the objective's total return, it is expected that capital appreciation will comprise a larger portion of the total return. The portfolio will be allocated between equity and fixed income investments.
PENSION	Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	2.40%	5.51%	6.51%	8.90%	6.27%	-	1/19/2010
PENSION	1.33%	3.84%	6.24%	-	-	-	6/29/2017

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

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

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

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

Agenda Item #4



STAFF REPORT

Prepared for: Montecito Fire Protection District Finance Committee
Prepared by: Chief Hickman and Araceli Nahas, District Accountant
Date: June 17, 2019
Topic: Draft Budget Amendment for Fiscal Year 2018-19

Summary

Staff is requesting approval to amend the budgets for Fund 3650 and 3653 for fiscal year 2018-19, per Resolution 2019-04. The proposed amendment would establish appropriations of \$9,560,700 and increase expenditures by \$5,711,000 to the General Fund.

Discussion

Fund 3650 – General Fund

Revenue - The proposed amendment would establish appropriations of \$9,550,700 from the following revenue sources:

Property taxes - \$1,720,700 (Since the Final Budget was approved in September of 2018, the Auditor-Controller's Office reported that property tax losses from the Thomas Fire and 1-9 Debris Flow were not as severe as originally anticipated, and property tax revenue for the District is expected to be closer to \$17.6 million for FY 2018-19.)

3380 Interest Income - \$100,000 (Interest income received for funds held in the County Treasury Pool. The expected return is significantly higher than in past years.)

3750 State Fire Assignments - \$960,000 (Revenue received from assisting with state fire/pre-position assignments.)

4160 State Aid for Disaster - \$1,910,000 (Reimbursements received from CalOES from the Thomas Fire and 1-9 Debris Flow through the disaster recovery program.)

4476 Federal Fire Assignments - \$200,000 (Revenue received from assisting with federal fire assignments.)

4610 Federal Aid for Disaster - \$4,670,000 (Reimbursements received from FEMA from the Thomas Fire and 1-9 Debris Flow through the disaster recovery program.)

Expenses - The proposed amendment would result in an overall increase in expenditures of \$5,711,000 as follows:

6301 Overtime Reimbursable - \$515,000 (Cover overtime incurred by staff for assisting in fire assignments.)

6450 Supplemental Retirement Contributions – \$1,630,000 (Resume supplemental retirement contributions that were put on hold last fiscal year following the 1-9 Debris Flow.)

Services & Supplies – \$158,000 various line items (Increases to accommodate for Board-approved projects scheduled for completion this fiscal year.)

7650 Special District Expense - \$3,543,000: The increase is due to the District's cost-apportionment share for three incidents:

Thomas Fire = \$3,875,000 (less previously budgeted amount of \$530,000)

1-9 Debris Flow = \$150,000 (estimate)

XSB Incident Management Team storm pre-positions = \$48,000

8300 Equipment - (\$135,000) (Capital projects were deferred to next fiscal year.)

The amended budget for Fund 3650 will result in a net financial impact of \$3,035,786. These funds will carry over to next fiscal year in the Fund Balance – Unrestricted Residual line item.

Fund 3653 – Land & Building Fund

Revenue - The proposed amendment would establish appropriations of \$588,000 from:

5780 Insurance Proceeds & Recovery - \$588,000 (Partial settlement from insurance company for property damage and loss for the rental units. Funds will be used to repair and replace the two vacant properties.)

Expenses - The proposed amendment would result in an increase in expenditures of \$15,000 as follows:

8200 Structures & Structure Improvements - \$15,000 (Funds used for project manager overseeing the repairs and rebuilding of the rental property units.)

The amended budget for Fund 3653 will result in a net financial impact of \$338,000. These funds will carry over to next fiscal year.

Please see the attached draft resolution and proposed amended budgets for more details.

Conclusion

After the Finance Committee review of the preliminary budget, changes and recommendations will be presented to the Board of Director's on June 24, 2019.

MONTECITO FIRE PROTECTION DISTRICT
Final Amended Budget - Fiscal Year 2018-19
June 24, 2019 Draft

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Adopted Final Budget</u>	<u>Adjustment</u>	<u>Final Amended Budget</u>
REVENUES				
Taxes				
3010	Property Tax - Secured	14,723,000	1,457,000	16,180,000
3011	Property Tax - Unitary	144,700	-	144,700
3015	Property Tax - Escapes Secured	73,238	-	73,238
3020	Property Tax - Unsecured	705,255	(105,255)	600,000
3040	Property Tax - Prior Secured	21,033	-	21,033
3050	Property Tax - Prior Unsecured	5,850	179,950	185,800
3054	Supplemental Property Tax - Current	183,935	189,005	372,940
	Total Taxes Revenue	15,857,011	1,720,700	17,577,711
Use of Money and Property				
3380	Interest Income	20,000	100,000	120,000
	Total Use of Money and Property	20,000	100,000	120,000
Intergovernmental Revenue - State				
3750	State-Emergency Assistance (Fire Asgmt)	345,000	960,000	1,305,000
4160	State Aid for Disaster	-	1,910,000	1,910,000
4220	Homeowners Property Tax Relief	82,610	-	82,610
	Total Intergovernmental Revenue - State	427,610	2,870,000	3,297,610
Intergovernmental Revenue - Federal				
4476	Federal Emergency Assistance (Fire Asgmt)	140,000	200,000	340,000
4610	Federal Aid for Disaster	-	4,670,000	4,670,000
	Total Intergovernmental Revenue - Federal	140,000	4,870,000	5,010,000
Charges for Services				
5105	Reimbursement for District Services	198,595	-	198,595
	Total Charges for Services	198,595	-	198,595
Miscellaneous Revenue				
5909	Other Miscellaneous Revenue	7,500	-	7,500
	Total Miscellaneous Revenue	7,500	-	7,500
	TOTAL GENERAL FUND REVENUES	16,650,716	9,560,700	26,211,416

MONTECITO FIRE PROTECTION DISTRICT
Final Amended Budget - Fiscal Year 2018-19
June 24, 2019 Draft

FUND 3650 - GENERAL FUND

Account	Line Item Description	Adopted Final Budget	Adjustment	Final Amended Budget
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	7,937,225	-	7,937,225
6300	Overtime	130,000	-	130,000
6301	Overtime - Fire Reimbursable	485,000	515,000	1,000,000
6310	Overtime - Constant Staffing	795,000	-	795,000
6400	Retirement Contributions	2,539,640	-	2,539,640
6450	Supp Retirement Contribution	-	1,630,000	1,630,000
6550	FICA/Medicare	134,325	-	134,325
6600	Insurance Contributions	1,962,500	-	1,962,500
6700	Unemployment Insurance	10,040	-	10,040
6900	Workers Compensation Insurance	625,000	-	625,000
	Total Salaries & Employee Benefits	14,618,730	2,145,000	16,763,730
Services & Supplies				
7030	Clothing and PPE	53,000	15,000	68,000
7050	Communications	99,500	15,000	114,500
7060	Food	2,500	-	2,500
7070	Household Supplies	30,250	-	30,250
7090	Insurance: Liability/Auto/Prop.	31,000	-	31,000
7120	Equipment Maintenance	35,000	-	35,000
7200	Structure and Ground Maintenance	26,550	20,000	46,550
7205	Fire Defense Zone (Hazard Mitigation)	236,000	-	236,000
7322	Consulting and Management Fees	3,350	-	3,350
7324	Audit and Accounting Fees	25,000	-	25,000
7348	Instruments & Equip. < \$5,000	11,000	-	11,000
7363	Equipment Maintenance (Vehicles)	63,000	50,000	113,000
7400	Medical & First Aid Supplies	30,000	26,000	56,000
7430	Memberships	12,500	-	12,500
7450	Office Expense	27,500	-	27,500
7460	Professional and Special Services	302,500	-	302,500
7507	ADP Payroll Fees	7,500	-	7,500
7510	Contractual Services	52,000	-	52,000
7530	Publications & Legal Notices	6,000	-	6,000
7540	Rents & Leases - Equipment (Generator)	-	32,000	32,000
7546	Administrative Tax Expense	240,000	-	240,000
7580	Rents & Leases (Gibraltar)	4,500	-	4,500
7630	Small Tools & Instruments	13,000	-	13,000
7650	Special District Expense	553,500	3,543,000	4,096,500
7671	Special Projects	23,000	-	23,000
7730	Transportation and Travel	35,000	-	35,000
7731	Gasoline/Oil/Fuel	55,000	-	55,000

MONTECITO FIRE PROTECTION DISTRICT
Final Amended Budget - Fiscal Year 2018-19
June 24, 2019 Draft

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Adopted Final Budget	Adjustment	Final Amended Budget
7732	Training	87,750	-	87,750
7760	Utilities	43,000	-	43,000
	Total Services & Supplies	2,108,900	3,701,000	5,809,900
Capital Assets				
8300	Equipment	315,000	(135,000)	180,000
	Total Capital Assets	315,000	(135,000)	180,000
	TOTAL EXPENDITURES	17,042,630	5,711,000	22,753,630
OTHER FINANCING USES				
Other Financing Uses				
7901	Tfr To Capital Reserves Fund (3652)	422,000	-	422,000
	Total Other Financing Uses	422,000	-	422,000
	TOTAL EXPENDITURES AND TRANSFERS	17,464,630	5,711,000	23,175,630
	Net Financial Impact	(813,914)	3,849,700	3,035,786
Fund 3650 Fund Balance Detail				
	*Reserves: Catastrophic (a/o 7/1/18)	2,400,000		
	*Reserves: Economic Uncertainties (a/o 7/1/18)	3,670,000		
	Fund Balance - Restricted (by County)	178,091		
	Fund Balance - Unrestricted Residual (a/o 7/1/18)	2,976,892		
	Net Financial Impact (Unrestricted Residual)	3,035,786		
	Projected Ending Fund Balance at 6/30/2019	12,260,769		

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

MONTECITO FIRE PROTECTION DISTRICT
Final Amended Budget - Fiscal Year 2018-19
June 24, 2019 Draft

FUND 3652 - CAPITAL RESERVES FUND
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Account	Line Item Description	Adopted Final Budget	Adjustment	Final Amended Budget
REVENUES				
Use of Money and Property				
3380	Interest Income	10,000	-	10,000
	Total Use of Money and Property	10,000	-	10,000
 Financing Sources				
5910	Transfer from General Fund (3650)	422,000	-	422,000
	Total Financing Sources	422,000	-	422,000
	TOTAL FUND REVENUES	432,000	-	432,000
 EXPENDITURES				
Capital Assets				
8300	Equipment	1,222,000	-	1,222,000
	Total Capital Assets	1,222,000	-	1,222,000
	TOTAL EXPENDITURES	1,222,000	-	1,222,000
	Net Financial Impact	(790,000)	-	(790,000)

MONTECITO FIRE PROTECTION DISTRICT
Final Amended Budget - Fiscal Year 2018-19
June 24, 2019 Draft

FUND 3653 - LAND AND BUILDING FUND

Account	Line Item Description	Adopted Final Budget	Adjustment	Final Amended Budget
REVENUES				
Use of Money and Property				
3380	Interest Income	15,000	-	15,000
	Total Use of Money and Property	15,000	-	15,000
Miscellaneous Revenue				
5780	Insurance Proceeds & Recovery (Rental Prop)	-	588,000	588,000
	Total Financing Sources	-	588,000	588,000
	TOTAL FUND REVENUES	15,000	588,000	603,000
EXPENDITURES				
Capital Assets				
8100	Land	200,000	-	200,000
8200	Structures & Structure Improvements	-	15,000	15,000
	Total Capital Assets	200,000	15,000	215,000
	TOTAL EXPENDITURES	200,000	15,000	215,000
	Net Financial Impact	(185,000)	573,000	388,000

RESOLUTION NO. 2019-04

**RESOLUTION OF THE GOVERNING BOARD
OF THE MONTECITO FIRE PROTECTION DISTRICT
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2018-19**

WHEREAS, a final budget for the District for Fiscal Year 2018-19 was adopted by the Board on September 24, 2018; and

WHEREAS, the District has now received unanticipated, non-budgeted revenues from reimbursements for fire assignments, disaster recovery funds, tax revenues, and insurance claim proceeds, which are considered additional revenues rather than a reduction of expenditures; and

WHEREAS, the following account needs to be adjusted by the following amount to accommodate overtime and adjustments to expenditures:

<u>Fund 3650 – General Fund</u>	
Overtime - Reimbursable	\$ 515,000
Supplemental Retirement Contribution	1,630,000
Clothing and PPE	15,000
Communications	15,000
Structure and Ground Maintenance	20,000
Equipment Maintenance (Vehicles)	50,000
Medical & First Aid Supplies	26,000
Rents & Leases – Equipment	32,000
Special District Expense	3,543,000
Equipment	<u>-135,000</u>
	\$ 5,711,000

<u>Fund 3653 – Land & Building Fund</u>	
Professional and Special Service	\$ 15,000

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

That the following revised budget be adopted for the Fiscal Year 2018-19:

<u>Fund 3650 – General</u>	
Salaries & Employee Benefits	\$ 16,763,730
Services & Supplies	5,809,900
Capital Assets	180,000
Transfer to Capital Reserves Fund	<u>422,000</u>
	\$ 23,175,630
<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 1,222,000
<u>Fund 3653 – Land & Building</u>	
Capital Assets	\$ 215,000

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District this 24th day of June, 2019, by the following vote:

AYES:

NAYS:

ABSTAIN:

ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

Agenda Item #5

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

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

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

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

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

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

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

FUND 3650 - GENERAL FUND						
Account	Line Item Description	Strategic Plan Goal Ref.	Preliminary Budget FY 2019-20		Final Budget FY 2018-19	Increase/ (Decrease)
7732	Training			98,050	87,750	10,300
	Operational	7		87,750	87,750	
	Blue Card Training Program with iPads	5,7		10,300	-	
7760	Utilities	6		45,500	43,000	2,500
	Operational			43,000	-	-
	Rental housing utilities			2,500	-	-
	Total Services & Supplies			2,122,500	2,108,900	13,600
Capital Assets						
8200	Structures & Improvements			590,000	250,000	340,000
	Facility repairs: roof, generator, vehicle exhaust system	6,8		590,000	250,000	
8300	Equipment			177,500	65,000	112,500
	911 Emergency phone system	4		135,000	-	
	IT server/equipment	2,6		25,000	-	
	SCBA testing machine	8		17,500	-	
	CAD Microwave Point to Point System	4		-	65,000	-
	Total Capital Assets			767,500	315,000	452,500
	TOTAL EXPENDITURES			20,441,400	17,042,630	3,398,770
OTHER FINANCING USES						
Other Financing Uses						
7901	Tfr To Capital Reserves Fund (3652)	4,6		440,000	422,000	18,000
	Total Other Financing Uses			440,000	422,000	18,000
	TOTAL EXPENDITURES AND TRANSFERS			20,881,400	17,464,630	
	Net Financial Impact			361,100	(813,914)	
Fund 3650 Fund Balance Detail						
	*Reserves: Catastrophic (a/o 7/1/18)			2,400,000		
	*Reserves: Economic Uncertainties (a/o 7/1/18)			3,670,000		
	Fund Balance - Restricted (by County)			178,100		
	Fund Balance - Unrestricted Residual Estimate (a/o 7/1/19)			2,163,000		
	Net Financial Impact (Unrestricted Residual)			361,100		
	Projected Ending Fund Balance at 6/30/2020			8,772,200		

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

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

FUND 3652 - CAPITAL RESERVES FUND			
Account	Line Item Description	Prelim. Budget FY 2019-20	Final Budget FY 2018-19
REVENUES			
Use of Money and Property			
3380	Interest Income	25,000	10,000
	Total Use of Money and Property	25,000	10,000
Financing Sources			
5910	Transfer from General Fund (3650)	440,000	405,000
	Total Financing Sources	440,000	405,000
	TOTAL FUND REVENUES	465,000	415,000
EXPENDITURES			
Capital Assets			
8300	Apparatus (Engine 91 - Type 1) - Paid in FY 19	795,000	795,000
	Apparatus (Engine 91 - Type 1) - Add'l funding	35,000	-
	Vehicle (Fire Chief)	65,000	-
	Vehicle (Wildland Fire Specialist 921)	37,000	-
	Vehicle (Battalion Chief 916)	85,000	-
	Vehicle (Repair 91)	84,000	-
	Apparatus (Engine 391 - Type 3)	440,000	432,000
	Total Capital Assets	1,541,000	1,227,000
	TOTAL EXPENDITURES	1,541,000	1,227,000
	Net Financial Impact	(1,076,000)	(812,000)

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

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

RESOLUTION NO. 2019-05

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
PRELIMINARY BUDGET FOR THE FISCAL YEAR 2019-20**

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

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

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

WHEREAS, the Board of Directors met at a meeting on June 24, 2019, to consider the District's preliminary budget for fiscal year 2019-20 as described by and recommended for approval by the Fire Chief;

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

1. That the Board of Directors adopts the 2019-20 preliminary budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's meeting on June 24, 2019.

In summary, the preliminary budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 17,551,400
Services & Supplies	2,122,500
Capital Assets	767,500
Transfer to Capital Reserves	<u>440,000</u>
	\$ 20,881,400
<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 1,541,000
<u>Fund 3653 – Land & Building</u>	
Capital Assets	\$ 1,200,000

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

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

3. The Board of Directors will meet on September 23, 2019 at 2:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, to consider and adopt the final budget as required by law and any person may appear at that time and be heard regarding any item in the budget or regarding the addition of other items.

4. The Secretary is directed to cause to be published the notice attached to this resolution as Exhibit A in the *Santa Barbara News Press* in accordance with Health and Safety Code Section 13893 on or before June 30, 2019.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 24th day of June, 2019, by the following vote, to wit:

AYES:
NAYS:
ABSTAIN:
ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

EXHIBIT A**PUBLIC NOTICE**

Montecito Fire Protection District
in the Matter of the Preliminary Budget for Fiscal Year 2019-20
Health and Safety Code Section 13893

NOTICE IS HEREBY GIVEN that the preliminary budget of the Montecito Fire Protection District for fiscal year 2019-20 was adopted by the Board of Directors of said District on June 24, 2019, and is available for inspection Monday through Friday, between 8:00 a.m. and 5:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California.

NOTICE IS ALSO GIVEN that on September 23, 2019 at 2:00 p.m., the Board of Directors will meet at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, for the purpose of adopting the District's final budget at which time and place any person may appear and be heard regarding any item in the budget or regarding the addition of other items.

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

By order of the Board of Directors of the Montecito Fire Protection District, State of California, this 24th day of June, 2019.

Michael Lee, Secretary