

## MONTECITO FIRE PROTECTION DISTRICT

### Finance Committee Meeting Agenda

Thursday, December 10, 2015 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 November 2015 financial statements.
3. Review PARS OPEB Trust Program statement for October 2015.
4. Review and make recommendation for approval of Resolution 2015-12, Establishing Budget and Financial Policies.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment.

The next meeting is scheduled for Thursday, January 14, 2016 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is December 7, 2015.

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

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

December 10, 2015



## **Notes for Finance Committee Meeting**

Monday, November 9, 2015 at 2:00 p.m.

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

Meeting called to order by Director Sinser at 2:04 p.m.

**Directors present:** Director Sinser and Director van Duinwyk

**Staff present:** Chip Hickman, Fire Chief and Araceli Gil, District Accountant

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.**

There were no public comments at this meeting.

2. **Review and make recommendation for approval of October 2015 financial statements.**

After thorough review of the financial statements, the motion was made by Director van Duinwyk, seconded by Director Sinser to recommend the approval of the financial statements ending October 31, 2015.

3. **Review PARS OPEB Trust Program statement for September 2015.**

Director Sinser questioned the two large back to back investment performance losses for the PARS OPEB. Ms. Gil stated that there was a notable improvement in October. She added that the Highmark representative stated that the market was overdue for a correction. Director Sinser requested to see comparative data. Ms. Gil stated that the PARS OPEB representative is available to provide a report at a board meeting. The Finance Committee recommended that the representative make a presentation at the next board meeting.

4. **Review Capitol PFG outline of proposed financial policies.**

Ms. Gil provided background information regarding financial policies. The Committee reviewed the Capitol PFG outline of proposed financial policies.

5. **Fire Chief's Report.**

The Chief stated that staff will meet with the Forest Service tomorrow regarding cost apportionment for the Gibraltar incident.

6. **Requests for items to be included in the next Finance Committee Meeting.**

7. **Adjournment.**

The meeting was adjourned at 3:17 p.m.

The next meeting is scheduled for Thursday, December 10, 2015 at 2:00 p.m.



# Agenda Item #2



**MONTECITO FIRE PROTECTION DISTRICT  
CASH RECONCILIATION - ALL FUNDS  
November 30, 2015**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 11/1/15	1,275,798.66	190.91	2,212,831.04	4,635,109.89	8,123,930.50
Income:					
Tax Revenue	2,194,537.41	-	-	-	2,194,537.41
USFS - Lake Fire, 06/25-07/06/15	19,227.21	-	-	-	19,227.21
	<u>2,213,764.62</u>	-	-	-	2,213,764.62
Expenses:					
Claims Processed	(139,182.71)	-	-	(50,000.00)	(189,182.71)
Payroll	(926,148.10)	-	-	-	(926,148.10)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	-	-	-	-	-
	<u>(1,065,330.81)</u>	-	-	(50,000.00)	(1,115,330.81)
Cash Balance at 11/30/15	<u>2,424,232.47</u>	<u>190.91</u>	<u>2,212,831.04</u>	<u>4,585,109.89</u>	<u>9,222,364.31</u>
Cash in Treasury per Balance Sheet	<u>3,038,592.64</u>	<u>190.91</u>	<u>2,212,831.04</u>	<u>4,585,109.89</u>	<u>9,836,724.48</u>
<b>Difference</b>	614,360.17	-	-	-	614,360.17
<b>Reconciliation:</b>					
Outstanding payroll payments					
Delta Dental	14,367.06	-	-	-	14,367.06
Vision Service Plan	2,940.60	-	-	-	2,940.60
CalPERS retirement contributions	77,989.44	-	-	-	77,989.44
Mass Mutual contributions	22,059.00	-	-	-	22,059.00
Payroll direct deposit	287,958.86	-	-	-	287,958.86
Payroll checks	1,519.90	-	-	-	1,519.90
Accounts payable (Acct 1210)	<u>207,525.31</u>	-	-	-	<u>207,525.31</u>
	614,360.17	-	-	-	614,360.17

**MONTECITO FIRE PROTECTION DISTRICT  
WARRANTS AND CLAIMS DETAIL  
November 2015**

Payee	Description	Amount
<b>Fund 3650 - General</b>		
Across The Street Productions	Blue Card teacher training fees: Davis, Briner	9,000.00
ADP Inc	ADP fees, 2 periods	544.78
Advanced Cable Systems	Tested and ID'd mapping of all network connections	1,200.53
Aflac	Employee paid insurance, October	1,549.22
AFSS Southern Division	Admin. Fire Services: J. Reed, FY15-16	50.00
Airgas West	Oxygen refills	75.74
Andreina Ruiz	Annual report photography fee (Pmt 1 of 2)	600.00
Bound Tree Medical	Fireline PM medical supplies	75.10
Bound Tree Medical	Patient medical supplies	1,699.56
Branch Out Tree Care LLC	Post-project chipping: Cowles Road	1,275.00
Callback Staffing Solutions LLC	Online scheduling program, monthly fee	94.50
CDCE Inc	Imagetrend tablet docking station connector	31.60
Chapman, Scott	S. Chapman Reimb: Command 2D	428.00
Chapman, Scott	S. Chapman Reimb: Columbia Southern PHL 2350	602.00
City of Santa Barbara - Fire Dept	Live fire drill prop contribution STB (budgeted)	25,000.00
Comlabs Inc	HEARO Alert Radios (104) - Budgeted	9,999.20
Conexis Benefits Administrator LP	FSA plan reimbursements, employee paid	4,753.68
Conexis Benefits Administrator LP	FSA administrative fee, September	97.75
Cox Communications	CAD connectivity & Internet	2,761.04
Creative Product Source Inc	Public Education supplies: chief smile pens	932.71
Davis, Shaun	S. Davis Reimb: ACLS/PALS	280.00
Davis, Shaun	S. Davis Reimb: Blue Card Train the Trainer	1,338.00
Department of Justice	LiveScan fingerprint screening (2)	98.00
Economy Tree	Post-project chipping week of 10/26/15	3,630.00
Fechter & Company	Financial Audit FY 14-15	7,498.00
Firesafe Solutions	Roadside Phos-Chek treatment	6,375.00
Freedom Signs	Fire prevention signs	292.84
Geo Elements LLC	CWPP study, October	6,618.75
Goldman Magdalin Krikes Llp	Worker's comp legal services	35.00
Governmentjobs.Com	New hire/promotional software program	6,300.00
Hugo's Auto Detailing	Car wash service, October	200.00
Informaco	Computer support, October	2,310.00
Liebert Cassidy Whitmore	Labor attorney fees, September	318.50
Mission Uniform Service Inc	Shop towels	346.88
Montecito Village Hardware	Hardware supplies	4.74
Montecito Village Hardware	Plumbing repair parts	51.82
Montecito Water District	Water service	564.84
Motorola Solutions, Inc	VHF/UHF portable radios - 2 (budgeted)	10,400.21
National Fire Fighter Wildland	PPE: Wildland pants	191.67
National Fire Fighter Wildland	PPE: Auxiliary brush shirts (5)	386.90
NeoGov	National firefighter recruiting service fee	500.00
NFPA	NFPA Membership: C. Hickman, FY15-16	165.00
Peyton Scapes	Landscape maintenance	500.00
Philips Medical Systems	AED pads and batteries	1,183.57
Precision Imaging	Office copier usage fee, October	280.67
Price Postel & Parma	Legal services, September	3,599.00
Price Postel & Parma	Legal services, October	5,564.00
Price Postel & Parma	Legal services - San Leandro, October	3,204.00
Safety Kleen Corp	Quarterly solvent tank maintenance	328.37
Santa Barbara Trophy	Name badge: J. Zeitsoff	12.47
SB County Auditor-Controller	Additional user tax	202.27



**MONTECITO FIRE PROTECTION DISTRICT  
WARRANTS AND CLAIMS DETAIL  
November 2015**

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
SB County Auditor-Controller	FIN quarterly billing Q2, FY 15-16	3,661.75
Snap-On Industrial	Diagnostic scan tool (budgeted)	1,047.44
South Coast Emerg Vehicle Svc	Vehicle repair parts for E391	444.88
South Coast Emerg Vehicle Svc	Vehicle repair parts/lights for E92	940.17
Southern Counties Fuels	Diesel Fuel, 2 orders	2,218.48
Sprinkle Tire Inc	Tires (4) for 900 vehicle	758.16
Sprint	E92 Sim card for MDC, October	37.99
Staples Credit Plan	Office supplies: coffee, paper, printer cartridges	851.24
Suds-Duds Launderette	Turnouts cleaned	64.50
The Gas Company	Gas service	93.58
The UPS Store	Shipping charges, October	69.83
The Village Service Station	Smog checks (6)	302.25
The Village Service Station	Gasoline charges, September	1,711.00
Tilford Welding	Portable radio holder for E391	82.00
Unisource	Household supplies	786.35
Verizon California	Phone services	1,269.55
Verizon Wireless	Wireless service, October	1,127.43
Village Automotive Repair Inc	Vehicle repair for P921	40.50
Village Automotive Repair Inc	Tire installation for 900 vehicle	124.70
	Fund 3650 Total	<u>139,182.71</u>
 <b><u>Fund 3653 - Land &amp; Building</u></b>		
Schott & Company	San Leandro Property: Real estate appraisal	5,000.00
Chicago Title Company	San Leandro Property: Escrow deposit	45,000.00
	Fund 3653 Total	<u>50,000.00</u>

**MONTECITO FIRE PROTECTION DISTRICT  
PAYROLL EXPENDITURES  
November 2015**

Regular Salaries	\$	488,688.50
Part-Time Salaries		4,816.24
Directors Fees		1,485.00
Auxiliary		2,422.50
FLSA Safety		11,648.40
FLSA Dispatch		2,847.66
Overtime		110,921.57
Dispatch Cadre Earnings		2,433.60
Mass Mutual 457 Contribution		8,200.00
4850 Labor Code Payroll		<u>47,371.30</u>
Gross Wages	\$	680,834.77
District Contributions to Insurance		113,317.42
District Contributions to Medicare/FICA		8,950.41
District Contributions to SUI		100.01
CalPERS Employee Contribution, District paid		51,318.17
CalPERS Employer Contribution, Employee paid		(26,651.64)
CalPERS, District Contribution		103,149.54
Health and Dependent Care FSA Contributions		(3,321.32)
Due to AFLAC		<u>(1,549.26)</u>
Total Benefits		<u>245,313.33</u>
<b>Grand Total</b>	<b>\$</b>	<b><u>926,148.10</u></b>

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME DETAIL  
November 2015**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Reimbursable		
Gil, A.	10/19/15	5.0	-	-				-	Audit/State Controller's report
Davis, S.	10/25/15		24.0	1,444.68	1,444.68				
Bennewate, B.	10/26/15		24.0	1,288.80	1,288.80				
Bennewate, B.	10/28/15		4.0	214.80			214.80		
Briner, A.	10/28/15		4.0	285.72			285.72		
Broumand, A.	10/28/15		4.5	278.17			278.17		
Jenkins, J.	10/28/15		6.0	629.37	629.37				
Klemowicz, E.	10/28/15	4.0	20.0	1,170.90	1,170.90				
Lauritson, R.	10/28/15		14.0	1,706.67	1,706.67				
Poulos, T.	10/28/15		4.5	289.51			289.51		
Reed, J.	10/28/15		0.5	36.24				36.24	MERRAG activation
Skei, E.	10/28/15		15.5	1,170.64			1,170.64		
Ventura, G.	10/28/15		1.0	115.71				115.71	MERRAG activation
Zeitsoff, J.	10/28/15		3.5	218.24				218.24	
Badaracco, J.	10/29/15		15.5	1,284.80				1,284.80	Gibraltar Fire
Blake, G.	10/29/15		20.0	1,256.70			1,256.70		
Briner, A.	10/29/15		24.0	1,714.32			1,714.32		
Broumand, A.	10/29/15		24.0	1,483.56			1,483.56		
Chapman, S.	10/29/15	8.0	16.0	1,178.40			1,178.40		
Davis, S.	10/29/15		25.5	1,534.97			1,534.97		
Ederer, T.	10/29/15		24.0	1,967.52			1,967.52		
Edwards, S.	10/29/15		9.0	417.83				417.83	Gibraltar Fire
Edwards, T.	10/29/15		24.0	1,967.52			1,967.52		
Gil, A.	10/29/15	4.5	-	-				-	Gibraltar Fire
Grant, L.	10/29/15		23.5	1,041.29			1,041.29		
Hauser, B.	10/29/15		24.0	1,398.60			1,398.60		
Jenkins, J.	10/29/15		16.0	1,678.32				1,678.32	Gibraltar Fire
Kellogg, K.	10/29/15	9.5	-	-				-	Gibraltar Fire
Lauritson, R.	10/29/15		14.0	1,706.67			1,706.67		

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Staffing		
Mann, K.	10/29/15		24.5	1,766.57			1,766.57		
McCracken, R.	10/29/15	4.0	15.5	1,023.93			1,023.93		
Muller, L.	10/29/15		10.0	464.25				464.25	Gibraltar Fire
Poulos, T.	10/29/15		24.0	1,544.04			1,544.04		
Reed, J.	10/29/15		17.5	1,268.40				1,268.40	Gibraltar Fire
Ventura, G.	10/29/15		17.0	1,967.07				1,967.07	Gibraltar Fire
Villarreal, J.	10/29/15	8.0	16.0	1,268.16			1,268.16		
Walkup, R.	10/29/15		24.0	1,508.04	1,508.04				
Whilt, S.	10/29/15		24.5	1,206.87			1,206.87		
Wrenn, B.	10/29/15		24.0	1,063.44			1,063.44		
Zeitsoff, J.	10/29/15		24.0	1,496.52			1,496.52		
Bennewate, B.	10/30/15		17.5	939.75	510.15		429.60		
Fuggles, K.	10/30/15	16.0	8.0	571.80			571.80		
Grant, L.	10/30/15		1.0	44.31			44.31		
Jenkins, J.	10/30/15		1.0	104.90				104.90	Gibraltar Fire
Klemowicz, E.	10/30/15	4.0	20.0	1,170.90	1,170.90				
Mann, K.	10/30/15		1.0	72.11			72.11		
Poulos, T.	10/30/15		18.5	1,190.20	1,190.20				
Ventura, G.	10/30/15		4.0	462.84				462.84	Gibraltar Fire
Whilt, S.	10/30/15		1.0	49.26			49.26		
Zeitsoff, J.	10/30/15		24.0	1,496.52	1,496.52				
Lauritson, R.	10/31/15		24.0	2,925.72	2,925.72				
McCracken, R.	10/31/15		9.0	594.54	594.54				
Whilt, S.	10/31/15		9.0	443.34	443.34				
Wrenn, B.	10/31/15		24.0	1,063.44	1,063.44				
Badaracco, J.	11/01/15		2.5	207.22				207.22	Mechanic service call
Chapman, S.	11/02/15	8.0	16.0	1,178.40	1,178.40				
Hauser, B.	11/02/15		10.5	611.89				611.89	Training coverage
Muller, L.	11/02/15		14.5	673.16	673.16				
Walkup, R.	11/02/15		24.0	1,508.04	1,508.04				
Broumand, A.	11/03/15		10.0	618.15				618.15	Training coverage
Mann, K.	11/03/15		24.0	1,730.52	1,730.52				
Zeitsoff, J.	11/03/15		24.0	1,496.52	1,496.52				

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Staffing		
McCracken, R.	11/04/15		10.5	693.63				693.63	Training coverage
Villarreal, J.	11/04/15		11.5	911.49				911.49	Training coverage
Chapman, S.	11/05/15		4.5	331.43	331.43				
Mann, K.	11/05/15		24.0	1,730.52	1,730.52				
Klemowicz, E.	11/06/15	4.0	20.0	1,170.90	1,170.90				
Grant, L.	11/07/15		24.0	1,063.44	1,063.44				
Mann, K.	11/07/15	16.0	8.0	576.84	576.84				
Ventura, G.	11/07/15		11.0	1,272.81				1,272.81	Computer formatting/installation
Ventura, G.	11/08/15		10.5	1,214.96				1,214.96	Computer formatting/installation
<b>Payroll 11/16/15</b>				<b>70,176.79</b>	<b>28,603.04</b>	<b>28,243.24</b>	<b>13,330.51</b>		
Bass, L.	10/29/15		3.5	229.64		229.64			
Fuentes, E.	10/29/15		3.5	271.32		271.32			
Galbraith, R.	10/29/15		2.5	150.49		150.49			
Gonzales, B.	10/29/15		2.5	63.75				63.75	Gibraltar fire - auxiliary
Gray, G.	10/29/15		3.5	89.25				89.25	Gibraltar fire - auxiliary
Rubio, D.	10/29/15		3.5	89.25				89.25	Gibraltar fire - auxiliary
Fuentes, E.	10/30/15		8.0	620.16	620.16				
Galbraith, R.	10/30/15		24.0	1,444.68	1,444.68				
Fuentes, E.	11/04/15	8.0	16.0	1,240.32	1,240.32				
Lauritson, R.	11/05/15		15.0	1,828.58	1,828.58				
Skei, E.	11/09/15		24.0	1,812.60	1,812.60				
Skei, E.	11/10/15		24.0	1,812.60	1,812.60				
Wrenn, B.	11/11/15		10.5	465.26	465.26				
Zeitsoff, J.	11/11/15		6.5	405.31					
Fuentes, E.	11/12/15	8.0	16.0	1,240.32	1,240.32			405.31	Cover testing proctor vacancy
Ventura, G.	11/13/15		8.0	925.69				925.69	Advertisement for Mont. Journal
Villarreal, J.	11/13/15		24.0	1,902.24	1,902.24				
Grant, L.	11/14/15		15.0	664.65	664.65				
Lauritson, R.	11/14/15	6.0	18.0	2,194.29	2,194.29				
Zeitsoff, J.	11/14/15		17.5	1,091.21	1,091.21				
Lauritson, R.	11/15/15		23.0	2,803.82	2,803.82				
Davis, S.	11/16/15		24.0	1,444.68	1,444.68				
Fuentes, E.	11/16/15		24.0	1,860.48	1,860.48				

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Holthe, D.	11/16/15		24.0	1,991.88	1,991.88			
Lauritson, R.	11/16/15		4.5	548.56	548.56			
Skei, E.	11/18/15		24.0	1,812.60	1,812.60			
Ventura, G.	11/18/15		4.5	520.69			520.69	Computers
Briner, A.	11/20/15		24.0	1,714.32	1,714.32			
Ederer, T.	11/21/15		24.0	1,925.00	1,925.00			
Klemowicz, E.	11/21/15	4.0	20.0	1,170.90	1,170.90			
Ederer, T.	11/23/15		24.0	1,925.00	1,925.00			
Galbraith, R.	11/23/15		24.0	1,444.68	1,444.68			
Poulos, T.	11/23/15		24.0	1,544.04	1,544.04			
Zeitsoff, J.	11/23/15		24.0	1,496.52	1,496.52			
<b>Payroll 12/1/15</b>				<b>40,744.78</b>	<b>37,999.39</b>	<b>651.45</b>	<b>2,093.94</b>	

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME SUMMARY**

**Fiscal Year 2014-15**

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	54,746.66	-	3,482.39	58,229.05
AUGUST	86,994.40	187,986.81	2,798.86	277,780.07
SEPTEMBER	48,043.14	106,053.76	5,491.04	159,587.93
OCTOBER	52,145.54	43,661.73	6,047.12	101,854.39
NOVEMBER	46,710.60	-	14,769.37	61,479.97
DECEMBER	85,597.37	-	27,550.49	113,147.86
JANUARY	90,637.81	-	7,324.76	97,962.57
FEBRUARY	42,332.31	-	8,579.85	50,912.16
MARCH	62,100.66	-	31,683.75	93,784.41
APRIL	94,279.85	-	20,875.14	115,154.99
MAY	32,281.95	-	8,358.40	40,640.35
JUNE	37,471.74	31,262.47	3,958.29	72,692.50
<b>TOTAL</b>	<b>733,342.01</b>	<b>368,964.77</b>	<b>140,919.46</b>	<b>1,243,226.23</b>

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD Nov 2014	288,640.33	337,702.30	32,588.78	658,931.40

**Fiscal Year 2015-16**

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	<b>75,118.24</b>
AUGUST	39,374.01	392,353.36	1,923.13	<b>433,650.50</b>
SEPTEMBER	81,872.55	211,227.62	2,502.77	<b>295,602.94</b>
OCTOBER	67,164.38	1,767.60	1,435.33	<b>70,367.31</b>
NOVEMBER	66,602.43	28,894.69	15,424.45	<b>110,921.57</b>
DECEMBER				-
JANUARY				-
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-

<b>TOTAL</b>	<b>281,355.00</b>	<b>680,597.25</b>	<b>23,708.30</b>	<b>985,660.55</b>
<b>Budget</b>	<b>750,000.00</b>	<b>325,000.00</b>	<b>125,000.00</b>	
<b>% of Budget</b>	<b>37.5%</b>	<b>209.4%</b>	<b>19.0%</b>	





**Variance Report**  
**Finance Committee - December 10, 2015**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0130	Cash held with Cochrane Property Management for rental property units. A check was issued in December to reduce the account.
2 Balance Sheet	0230	The receivable balance is for outstanding fire reimbursements from last fiscal year. Payment is expected by the end of December 2015.
3 Balance Sheet	1400	The deposit amounts held for the three rental property tenants.
4 Balance Sheet	1730	This account serves as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Budget Journal Entry.
5 Financial Status	3750 & 4476	The District has received one fire reimbursement for this fiscal year. Please see Fire Assignments spreadsheet for billing details.
6 Financial Status	6400	The District prepaid a significant portion of retirement contributions to CalPERS. The prepayment results in savings of \$20k.
7 Financial Status	6900	The District's new worker's compensation insurance requires a premium payment at the beginning of the fiscal year.
8 Financial Status	8700	The expenses are for services for the San Leandro property and will be transferred to Fund 3653 in the December financials.
9 Financial Status Fund 3652	8300	The District prepaid \$165,000 for the new Type 6 Patrol.
10 Financial Trend	7363	Vehicle maintenance expenses are currently higher than anticipated for this time of year, due to some major mechanical repairs.
11 Financial Trend	7400	Medical expenses are higher than in past years due to some budgeted expenses for the current year, including, medical narcotics vaults (\$9k) and 2 Lifepak AEDs (\$5k).
12 Expenditure Trend	6100	The payroll expense varies based on the number of payroll periods recorded during each month. Typically there are two pay periods per month, with the following exceptions: June had three periods and July had only one due to timing of the fiscal year transition.
13 Expenditure Trend	6600	Health insurance premiums vary around the fiscal year transition. In June, the District did not make a health premium payment. In July, the District paid for 2 months of health premiums. Other months will have only one payment.



# Balance Sheet

As of: 11/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	5,014,779.63	5,532,184.87	7,508,371.86	3,038,592.64
0115 -- Treasury FMV Adjustment	2,865.52	0.00	2,865.52	0.00
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,353.84	1,713.03	0.00	10,066.87
0230 -- Accounts Receivable	114,594.00	0.00	24,045.00	90,549.00
0240 -- Interest Receivable	5,962.84	2,146.51	8,109.35	0.00
<b>Total Assets</b>	<b>5,147,055.83</b>	<b>5,536,044.41</b>	<b>7,543,391.73</b>	<b>3,139,708.51</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,000,527.78	2,000,527.78	0.00
1015 -- EFT Payable	3,149.86	924,964.09	921,814.23	0.00
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	2,898,564.08	3,080,265.53	207,525.31
1240 -- Accrued Expenses	14,975.00	14,975.00	0.00	0.00
1400 -- Deposits	2,500.00	0.00	500.00	3,000.00
1730 -- Unidentified Deposits	0.00	125,317.87	125,317.87	0.00
<b>Total Liabilities</b>	<b>330,019.72</b>	<b>6,247,919.82</b>	<b>6,128,425.41</b>	<b>210,525.31</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	2,865.52	2,865.52	0.00	0.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	3,613,670.59	27,333,481.95	25,448,494.56	1,728,683.20
<b>Total Equity</b>	<b>4,817,036.11</b>	<b>27,336,347.47</b>	<b>25,448,494.56</b>	<b>2,929,183.20</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>5,147,055.83</b>	<b>33,584,267.29</b>	<b>31,576,919.97</b>	<b>3,139,708.51</b>

Last Updated: 12/4/2015 4:46 AM

County of Santa Barbara, FIN

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# Balance Sheet

As of: 11/30/2015  
Accounting Period: CLOSED

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

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	180.30	392,822.01	392,811.40	190.91
0115 -- Treasury FMV Adjustment	0.10	0.08	0.00	0.18
0240 -- Interest Receivable	0.18	9.83	10.01	0.00
<b>Total Assets</b>	<b>180.58</b>	<b>392,831.92</b>	<b>392,821.41</b>	<b>191.09</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	389,851.40	389,851.40	0.00
1210 -- Accounts Payable	0.00	392,811.40	392,811.40	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>785,622.80</b>	<b>785,622.80</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	0.10	0.00	0.08	0.18
2140 -- Fund Balance-Assigned	180.48	0.00	0.00	180.48
2200 -- Fund Balance-Residual	0.00	1,188,385.48	1,188,395.91	10.43
<b>Total Equity</b>	<b>180.58</b>	<b>1,188,385.48</b>	<b>1,188,395.99</b>	<b>191.09</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>180.58</b>	<b>1,974,008.28</b>	<b>1,974,018.79</b>	<b>191.09</b>

# Balance Sheet

As of: 11/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,386,382.70	4,842.13	178,393.79	2,212,831.04
0115 -- Treasury FMV Adjustment	1,363.62	885.43	0.00	2,249.05
0240 -- Interest Receivable	2,259.63	2,582.50	4,842.13	0.00
<b>Total Assets</b>	<b>2,390,005.95</b>	<b>8,310.06</b>	<b>183,235.92</b>	<b>2,215,080.09</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	178,369.80	178,369.80	0.00
1210 -- Accounts Payable	0.00	178,369.80	178,369.80	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>356,739.60</b>	<b>356,739.60</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	1,363.62	0.00	885.43	2,249.05
2140 -- Fund Balance-Assigned	2,388,642.33	0.00	0.00	2,388,642.33
2200 -- Fund Balance-Residual	0.00	526,065.22	350,253.93	-175,811.29
<b>Total Equity</b>	<b>2,390,005.95</b>	<b>526,065.22</b>	<b>351,139.36</b>	<b>2,215,080.09</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>2,390,005.95</b>	<b>882,804.82</b>	<b>707,878.96</b>	<b>2,215,080.09</b>

# Balance Sheet

As of: 11/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 11/30/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	7,082,751.75	14,722.14	2,512,364.00	4,585,109.89
0115 -- Treasury FMV Adjustment	4,047.20	3,163.92	0.00	7,211.12
0240 -- Interest Receivable	6,850.72	7,871.42	14,722.14	0.00
<b>Total Assets</b>	<b>7,093,649.67</b>	<b>25,757.48</b>	<b>2,527,086.14</b>	<b>4,592,321.01</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	5,000.00	5,000.00	0.00
1015 -- EFT Payable	0.00	2,891.00	2,891.00	0.00
1210 -- Accounts Payable	0.00	7,891.00	7,891.00	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>15,782.00</b>	<b>15,782.00</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	4,047.20	0.00	3,163.92	7,211.12
2140 -- Fund Balance-Assigned	7,089,602.47	0.00	0.00	7,089,602.47
2200 -- Fund Balance-Residual	0.00	5,078,164.92	2,573,672.34	-2,504,492.58
<b>Total Equity</b>	<b>7,093,649.67</b>	<b>5,078,164.92</b>	<b>2,576,836.26</b>	<b>4,592,321.01</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>7,093,649.67</b>	<b>5,093,946.92</b>	<b>2,592,618.26</b>	<b>4,592,321.01</b>

# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	14,439,960.00	2,204,348.46	-12,235,611.54	15.27 %
3011 -- Property Tax-Unitary	113,640.00	0.00	-113,640.00	0.00 %
3015 -- PT PY Corr/Escapes Secured	-37,185.00	-486.36	36,698.64	1.31 %
3020 -- Property Tax-Current Unsecd	619,890.00	658,613.77	38,723.77	106.25 %
3040 -- Property Tax-Prior Secured	0.00	119.31	119.31	--
3050 -- Property Tax-Prior Unsecured	0.00	56.05	56.05	--
3054 -- Supplemental Pty Tax-Current	237,945.00	0.00	-237,945.00	0.00 %
	<b>15,374,250.00</b>	<b>2,862,651.23</b>	<b>-12,511,598.77</b>	<b>18.62 %</b>
<b>Taxes</b>				
<b>Use of Money and Property</b>				
3380 -- Interest Income	17,465.00	2,146.51	-15,318.49	12.29 %
3381 -- Unrealized Gain/Loss Invstmnts	-2,866.00	-2,865.52	0.48	99.98 %
3409 -- Other Rental of Bldgs and Land	51,660.00	13,065.00	-38,595.00	25.29 %
	<b>66,259.00</b>	<b>12,345.99</b>	<b>-53,913.01</b>	<b>18.63 %</b>
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	260,000.00	0.00	-260,000.00	0.00 %
4220 -- Homeowners Property Tax Relief	84,365.00	12,446.15	-71,918.85	14.75 %
	<b>344,365.00</b>	<b>12,446.15</b>	<b>-331,918.85</b>	<b>3.61 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	65,000.00	19,227.21	-45,772.79	29.58 %
	<b>65,000.00</b>	<b>19,227.21</b>	<b>-45,772.79</b>	<b>29.58 %</b>
<b>Charges for Services</b>				
5105 -- Reimb for District Services	183,020.00	45,759.78	-137,260.22	25.00 %
	<b>183,020.00</b>	<b>45,759.78</b>	<b>-137,260.22</b>	<b>25.00 %</b>

# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	5,860.00	1,631.71	-4,228.29	27.84 %
<b>Miscellaneous Revenue</b>	<b>5,860.00</b>	<b>1,631.71</b>	<b>-4,228.29</b>	<b>27.84 %</b>
<b>Revenues</b>				
	16,038,754.00	2,954,062.07	-13,084,691.93	18.42 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	6,977,727.00	2,438,756.06	4,538,970.94	34.95 %
6300 -- Overtime	125,000.00	21,324.23	103,675.77	17.06 %
6301 -- Overtime - Reimbursable	325,000.00	658,581.80	-333,581.80	202.64 %
6310 -- Overtime - Constant Staffing	750,000.00	238,731.62	511,268.38	31.83 %
6400 -- Retirement Contribution	2,106,890.00	1,105,950.51	1,000,939.49	52.49 %
6475 -- Retiree Medical OPEB	3,293,913.00	823,478.00	2,470,435.00	25.00 %
6550 -- FICA/Medicare	112,717.00	44,928.43	67,788.57	39.86 %
6600 -- Health Insurance Contrib	1,415,488.00	664,253.25	751,234.75	46.93 %
6700 -- Unemployment Ins Contribution	9,100.00	524.32	8,575.68	5.76 %
6900 -- Workers Compensation	525,000.00	502,095.73	22,904.27	95.64 %
<b>Salaries and Employee Benefits</b>	<b>15,640,835.00</b>	<b>6,498,623.95</b>	<b>9,142,211.05</b>	<b>41.55 %</b>
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	49,500.00	1,824.96	47,675.04	3.69 %
7050 -- Communications	77,300.00	30,995.70	46,304.30	40.10 %
7060 -- Food	2,500.00	174.20	2,325.80	6.97 %
7070 -- Household Supplies	33,760.00	10,201.78	23,558.22	30.22 %
7090 -- Insurance (Liability)	31,000.00	27,333.00	3,667.00	88.17 %
7120 -- Equipment Maintenance	35,000.00	3,373.53	31,626.47	9.64 %
7200 -- Structure & Ground Maintenance	38,550.00	18,023.61	20,526.39	46.75 %
7205 -- Fire Defense Zone (Hazard Mitigation)	140,750.00	24,227.84	116,522.16	17.21 %



# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
7322 -- Consulting & Mgmt Fees	3,100.00	847.90	2,252.10	27.35 %
7324 -- Audit and Accounting Fees	23,250.00	14,821.50	8,428.50	63.75 %
7348 -- Instruments & Equip. < \$5000	99,090.00	1,207.24	97,882.76	1.22 %
7363 -- Equipment Maintenance (Vehicles)	58,000.00	35,164.78	22,835.22	60.63 %
7400 -- Medical, Dental and Lab	44,860.00	30,422.36	14,437.64	67.82 %
7430 -- Memberships	9,500.00	1,455.00	8,045.00	15.32 %
7450 -- Office Expense	58,530.00	6,102.22	52,427.78	10.43 %
7460 -- Professional & Special Service	371,000.00	74,643.42	296,356.58	20.12 %
7507 -- ADP Payroll Fees	7,500.00	2,538.79	4,961.21	33.85 %
7510 -- Contractual Services	43,300.00	21,875.50	21,424.50	50.52 %
7530 -- Publications & Legal Notices	3,000.00	1,755.38	1,244.62	58.51 %
7546 -- Administrative Expense	165,000.00	0.00	165,000.00	0.00 %
7580 -- Rents/Leases-Structure	4,400.00	1,823.10	2,576.90	41.43 %
7630 -- Small Tools & Instruments	12,090.00	3,392.99	8,697.01	28.06 %
7650 -- Special Departmental Expense	61,500.00	28,484.27	33,015.73	46.32 %
7671 -- Special Projects	17,500.00	5,182.94	12,317.06	29.62 %
7730 -- Transportation and Travel	25,000.00	6,201.09	18,798.91	24.80 %
7731 -- Gasoline-Oil-Fuel	63,000.00	18,420.27	44,579.73	29.24 %
7732 -- Training	89,750.00	20,243.86	69,506.14	22.56 %
7760 -- Utilities	48,000.00	12,234.59	35,765.41	25.49 %
	1,615,730.00	402,971.82	1,212,758.18	24.94 %
Services and Supplies				
Other Charges				
7860 -- Contrib To Other Agencies	25,000.00	25,000.00	0.00	100.00 %
Other Charges	25,000.00	25,000.00	0.00	100.00 %
Capital Assets				
8300 -- Equipment	153,250.00	10,400.21	142,849.79	6.79 %
8700 -- Work in Progress	0.00	3,794.00	-3,794.00	--
				8

# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Capital Assets	153,250.00	14,194.21	139,055.79	9.26 %
Expenditures	17,434,815.00	6,940,789.98	10,494,025.02	39.81 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	2,459,473.00	2,459,473.00	0.00	100.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	32,214.00	32,214.00	--
Other Financing Sources	2,459,473.00	2,491,687.00	32,214.00	101.31 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,065,500.00	392,812.00	672,688.00	36.87 %
Other Financing Uses	1,065,500.00	392,812.00	672,688.00	36.87 %
Other Financing Sources & Uses	1,393,973.00	2,098,875.00	704,902.00	150.57 %
Changes to Fund Balances				
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
9797 -- Unrealized Gains	2,866.00	2,865.52	-0.48	99.98 %
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
Changes to Fund Balances	2,866.00	2,865.52	-0.48	99.98 %
Montecito Fire Protection Dist	778.00	-1,884,987.39	-1,885,765.39	-242,286.30 %

# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	9.83	9.83	--
3381 -- Unrealized Gain/Loss Invstmnts	1.00	0.08	-0.92	8.00 %
Use of Money and Property	1.00	9.91	8.91	991.00 %
<b>Revenues</b>	1.00	9.91	8.91	991.00 %
<b>Expenditures</b>				
Services and Supplies				
7460 -- Professional & Special Service	3,000.00	2,960.00	40.00	98.67 %
Services and Supplies	3,000.00	2,960.00	40.00	98.67 %
<b>Other Charges</b>				
7830 -- Interest Expense	51,573.00	29,854.60	21,718.40	57.89 %
Other Charges	51,573.00	29,854.60	21,718.40	57.89 %
<b>Expenditures</b>	54,573.00	32,814.60	21,758.40	60.13 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	795,500.00	392,812.00	-402,688.00	49.38 %
Other Financing Sources	795,500.00	392,812.00	-402,688.00	49.38 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	741,000.00	359,996.80	381,003.20	48.58 %
Other Financing Uses	741,000.00	359,996.80	381,003.20	48.58 %
Other Financing Sources & Uses	54,500.00	32,815.20	-21,684.80	60.21 %

# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	1.00	0.08	0.92	8.00 %
Increase to Restricted	1.00	0.08	0.92	8.00 %
Changes to Fund Balances	-1.00	-0.08	0.92	8.00 %
Montecito Fire Pension Oblig	-73.00	10.43	83.43	-14.29 %

# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property	0.00	2,582.50	2,582.50	--
3380 -- Interest Income				
3381 -- Unrealized Gain/Loss Invstmnts	886.00	885.43	-0.57	99.94 %
Use of Money and Property	886.00	3,467.93	2,581.93	391.41 %
<b>Revenues</b>	<b>886.00</b>	<b>3,467.93</b>	<b>2,581.93</b>	<b>391.41 %</b>
<b>Expenditures</b>				
Services and Supplies				
7363 -- Equipment Maintenance	30,000.00	0.00	30,000.00	0.00 %
Services and Supplies	30,000.00	0.00	30,000.00	0.00 %
<b>Capital Assets</b>				
8300 -- Equipment	315,900.00	178,393.79	137,506.21	56.47 %
Capital Assets	315,900.00	178,393.79	137,506.21	56.47 %
Expenditures	345,900.00	178,393.79	167,506.21	51.57 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	270,000.00	0.00	-270,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	30,000.00	0.00	-30,000.00	0.00 %
Other Financing Sources	300,000.00	0.00	-300,000.00	0.00 %
Other Financing Sources & Uses	300,000.00	0.00	-300,000.00	0.00 %
<b>Changes to Fund Balances</b>				
Increase to Restricted				
9797 -- Unrealized Gains	886.00	885.43	0.57	99.94 %
Increase to Restricted	886.00	885.43	0.57	99.94 %

# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances	-886.00	-885.43	0.57	99.94 %
Montecito Fire Cap Outlay Res	-45,900.00	-175,811.29	-129,911.29	383.03 %

# Financial Status

As of: 11/30/2015 (42% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	11/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	7,871.42	7,871.42	--
3381 -- Unrealized Gain/Loss Invstmnts	3,164.00	3,163.92	-0.08	100.00 %
Use of Money and Property	3,164.00	11,035.34	7,871.34	348.78 %
<b>Revenues</b>	<b>3,164.00</b>	<b>11,035.34</b>	<b>7,871.34</b>	<b>348.78 %</b>
<b>Expenditures</b>				
<b>Capital Assets</b>				
8100 -- Land	100,000.00	45,000.00	55,000.00	45.00 %
8700 -- Work in Progress	0.00	7,891.00	-7,891.00	--
<b>Capital Assets</b>	<b>100,000.00</b>	<b>52,891.00</b>	<b>47,109.00</b>	<b>52.89 %</b>
<b>Expenditures</b>	<b>100,000.00</b>	<b>52,891.00</b>	<b>47,109.00</b>	<b>52.89 %</b>
<b>Other Financing Sources &amp; Uses</b>				
<b>Other Financing Uses</b>				
7901 -- Oper Trf (Out)	2,459,473.00	2,459,473.00	0.00	100.00 %
<b>Other Financing Uses</b>	<b>2,459,473.00</b>	<b>2,459,473.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Other Financing Sources &amp; Uses</b>	<b>-2,459,473.00</b>	<b>-2,459,473.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Changes to Fund Balances</b>				
<b>Increase to Restricted</b>				
9797 -- Unrealized Gains	3,164.00	3,163.92	0.08	100.00 %
<b>Increase to Restricted</b>	<b>3,164.00</b>	<b>3,163.92</b>	<b>0.08</b>	<b>100.00 %</b>
<b>Changes to Fund Balances</b>	<b>-3,164.00</b>	<b>-3,163.92</b>	<b>0.08</b>	<b>100.00 %</b>
<b>Montecito Fire Land &amp; Building</b>	<b>-2,559,473.00</b>	<b>-2,504,492.58</b>	<b>54,980.42</b>	<b>97.85 %</b>
<b>Net Financial Impact</b>	<b>-2,604,668.00</b>	<b>-4,565,280.83</b>	<b>-1,960,612.83</b>	<b>175.27 %</b>

# Revenue Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured AUT - PT03039	11/17/2015		Est2015 1%SecCollections 10-1-15 to11-13-15 (3010)	2,182,091.26
			Total Property Tax-Current Secured	2,182,091.26
Line Item Account 4220 -- Homeowners Property Tax Relief AUT - PT03041	11/30/2015		2015/16 HOE 1pct and Bond Appmt - 15pct (4220)	12,446.15
			Total Homeowners Property Tax Relief	12,446.15
Line Item Account 4476 -- Federal Emergency Assistance DJE - 0076198	11/18/2015		Lake Fire (932), 06/25-07/06/15	19,227.21
			Total Federal Emergency Assistance	19,227.21
			Total Montecito Fire Protection Dist	2,213,764.62



# Expenditure Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 6100 -- Regular Salaries</b>						
CLM - 0359697	11/2/2015		Employee retirement contribution, 11/2/15	13,544.11	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0359699	11/2/2015		Employer & employee contributions, 11/2/15	22,059.00	356600	MASSMUTUAL
EFC - 0014052	11/2/2015		Montecito Fire Payroll, 11/2/15	273,581.18	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0127081	11/2/2015		Overtime adjustment, 11/2/15	-38,972.74		
JE - 0127081	11/2/2015		Payroll check transfer to County, 11/2/15	616.95		
CLM - 0360641	11/16/2015		Employee paid insurance, MONTH	1,549.22	244645	AFLAC
CLM - 0362586	11/16/2015		Health Benefits, December	3,816.22	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0362588	11/16/2015		Employee retirement contribution, 11/16/15	13,968.66	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0362591	11/16/2015		Employer & employee contributions, 11/16/15	22,059.00	356600	MASSMUTUAL
CLM - 0362592	11/16/2015		Employee paid dues & insurance, 11/16/15	7,512.50	556913	MONTECITO FIREMENS ASSOC
EFC - 0014182	11/16/2015		Montecito Fire Payroll, 11/16/15	307,253.63	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0127770	11/16/2015		Overtime adjustment, 11/16/15	-70,176.79		
EFC - 0014104	11/17/2015		Montecito Fire FSA plan pmts, 10/28-11/10/15	2,012.51	788368	CONEXIS BENEFITS ADMINISTRATOR LP
EFC - 0014204	11/30/2015		Montecito Fire FSA plan pmts, 11/11-11/25/15	2,741.17	788368	CONEXIS BENEFITS ADMINISTRATOR LP
<b>Total Regular Salaries</b>				<b>561,564.62</b>		
<b>Line Item Account 6300 -- Overtime</b>						
JE - 0127081	11/2/2015		Overtime adjustment, 11/2/15	837.75		
JE - 0127770	11/16/2015		Overtime adjustment, 11/16/15	13,330.51		
<b>Total Overtime</b>				<b>14,168.26</b>		
<b>Line Item Account 6301 -- Overtime - Reimbursable</b>						
JE - 0127770	11/16/2015		Overtime adjustment, 11/16/15	28,243.24		
<b>Total Overtime - Reimbursable</b>				<b>28,243.24</b>		

# Expenditure Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 6310 -- Overtime - Constant Staffing</b>						
JE - 0127081	11/2/2015		Overtime adjustment, 11/2/15	38,134.99		
JE - 0127770	11/16/2015		Overtime adjustment, 11/16/15	28,603.04		
			<b>Total Overtime - Constant Staffing</b>	<b>66,738.03</b>		
<b>Line Item Account 6400 -- Retirement Contribution</b>						
CLM - 0359897	11/2/2015		District retirement contributions, 11/2/15	62,106.45	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0362588	11/16/2015		District retirement contributions, 11/16/15	64,159.17	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
			<b>Total Retirement Contribution</b>	<b>126,265.62</b>		
<b>Line Item Account 6550 -- FICA/Medicare</b>						
EFC - 0014052	11/2/2015		Montecito Fire Payroll, 11/2/15	4,160.35	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0014182	11/16/2015		Montecito Fire Payroll, 11/16/15	4,532.00	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			<b>Total FICA/Medicare</b>	<b>8,692.35</b>		
<b>Line Item Account 6600 -- Health Insurance Contrib</b>						
CLM - 0359898	11/2/2015		Dental insurance, November	14,367.06	711633	DELTA DENTAL
MIC - 0072965	11/2/2015		Vision insurance - active, November	1,622.40	855111	Vision Service Plan-CA
MIC - 0072965	11/2/2015		Vision insurance - retirees, November	1,318.20	855111	Vision Service Plan-CA
CLM - 0360590	11/16/2015		FSA administrative fee, September	97.75	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0362586	11/16/2015		Health Benefits, December	95,269.36	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0362590	11/16/2015		Life Insurance, December	740.40	007069	LINCOLN NATIONAL LIFE INS
			<b>Total Health Insurance Contrib</b>	<b>113,415.17</b>		
<b>Line Item Account 6700 -- Unemployment Ins Contribution</b>						
EFC - 0014052	11/2/2015		Montecito Fire Payroll, 11/2/15	200.21	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0014182	11/16/2015		Montecito Fire Payroll, 11/16/15	2.30	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS

# Expenditure Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7030 -- Clothing and Personal				202.51		
CLM - 0360677	11/13/2015		Name badge: J. Zeitsoff	12.47	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
MIC - 0073264	11/16/2015		PPE: Auxiliary brush shirts (5)	386.90	000184	NATIONAL FIRE FIGHTER WILDLAND CORPORATION
MIC - 0073264	11/16/2015		PPE: Wildland pants	191.67	000184	NATIONAL FIRE FIGHTER WILDLAND CORPORATION
AUT - SUTAXJE	11/30/2015		SUTAX JE - November 2015	102.07		
Total Unemployment Ins Contribution				693.11		
Line Item Account 7050 -- Communications						
CLM - 0360599	11/13/2015		E92 Sim card for MDC, October	37.99	009266	SPRINT
CLM - 0360600	11/13/2015		CAD connectivity & Internet	2,761.04	776537	COX COMMUNICATIONS
CLM - 0360693	11/13/2015		Wireless service, October	1,127.43	297454	VERIZON WIRELESS
MIC - 0073254	11/13/2015		805-181-0808	46.17	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-565-9618	57.16	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-969-0318	60.02	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-RT0-0176	46.17	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-RT0-2320	46.17	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-RT5-5839	140.53	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-RT7-4343	46.17	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-RT7-4365	46.17	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-RTO-6142	112.37	308867	VERIZON CALIFORNIA
MIC - 0073254	11/13/2015		805-UH0-4248	668.62	308867	VERIZON CALIFORNIA
CLM - 0360727	11/16/2015		Imagetrend tablet docking station connector	31.60	405285	CDCE INC
Total Communications				5,227.61		
Line Item Account 7070 -- Household Supplies						
CLM - 0358896	11/13/2015		Household supplies	325.56	579739	Unisource
CLM - 0360645	11/13/2015		Turnouts cleaned	64.50	789085	Suds-Duds Launderette

# Expenditure Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0360723	11/16/2015		Household supplies	460.79	579739	Unisource
MIC - 0073258	11/16/2015		Shop towels, Sta. 1	224.62	285433	MISSION UNIFORM SERVICE INC
MIC - 0073258	11/16/2015		Shop towels, Sta. 2	122.26	285433	MISSION UNIFORM SERVICE INC
AUT - SUTAXJE	11/30/2015		SUTAX JE - November 2015	19.08		
			Total Household Supplies	1,216.81		
Line Item Account 7120 -- Equipment Maintenance						
CLM - 0360746	11/24/2015		Quarterly solvent tank maintenance, Sta. 1	328.37	691500	SAFETY KLEEN CORP
			Total Equipment Maintenance	328.37		
Line Item Account 7200 -- Structure & Ground Maintenance						
CLM - 0360595	11/16/2015		Landscape maintenance	500.00	639830	Peyton Scapes
CLM - 0360628	11/16/2015		Plumbing repair parts	51.82	853237	Montecito Village Hardware
CLM - 0360628	11/16/2015		Hardware supplies	4.74	853237	Montecito Village Hardware
			Total Structure & Ground Maintenance	556.56		
Line Item Account 7205 -- Fire Defense Zone						
CLM - 0360576	11/13/2015		Roadside Phos-Chek treatment	6,375.00	070787	FIRESAFE SOLUTIONS
CLM - 0360581	11/13/2015		Post-project chipping week of 10/26/15	3,630.00	306850	ECONOMY TREE
CLM - 0360597	11/16/2015		Fire prevention signs	292.84	293280	Freedom Signs
CLM - 0360748	11/16/2015		Post-project chipping: Cowles Road	1,275.00	004948	BRANCH OUT TREE CARE LLC
			Total Fire Defense Zone	11,572.84		
Line Item Account 7324 -- Audit and Accounting Fees						
CLM - 0360579	11/13/2015		Financial Audit FY 14-15	7,498.00	032377	FECHTER & COMPANY
JE - 0127280	11/17/2015		FIN quarterly billing Q2, FY 15-16	3,661.75		
			Total Audit and Accounting Fees	11,159.75		
Line Item Account 7363 -- Equipment Maintenance						
CLM - 0358908	11/3/2015		Vehicle repair for P921	40.50	184823	VILLAGE AUTOMOTIVE REPAIR INC
CLM - 0358958	11/3/2015		Portable radio holder for E391	82.00	035635	Tilford Welding
CLM - 0358960	11/3/2015		Tires (4) for 900 vehicle	758.16	002825	Sprinkle Tire Inc

# Expenditure Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0072789	11/4/2015		Vehicle repair part for E92	330.92	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
MIC - 0072789	11/4/2015		Lights (4) for E92	89.82	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
MIC - 0072789	11/4/2015		Vehicle repair parts for E92	257.32	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
MIC - 0072789	11/4/2015		Vehicle parts for E391	72.31	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
MIC - 0072789	11/4/2015		Vehicle repair parts for E391	372.57	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
MIC - 0072789	11/4/2015		Vehicle repair parts for E92	76.65	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
CLM - 0360580	11/13/2015		Repair parts for E92	185.46	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
CLM - 0360585	11/13/2015		Car wash service, October	200.00	175045	HUGO'S AUTO DETAILING
CLM - 0360687	11/16/2015		Tire installation for 900 vehicle	124.70	184823	VILLAGE AUTOMOTIVE REPAIR INC
AUT - SUTAXJE	11/30/2015		SUTAX JE - November 2015	6.50		
Total Equipment Maintenance				2,596.91		
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0360598	11/13/2015		Oxygen refills	75.74	070918	Airgas West
CLM - 0360712	11/16/2015		Patient medical supplies	1,699.56	890283	BOUND TREE MEDICAL
CLM - 0360712	11/16/2015		Fireline PM medical supplies	75.10	890283	BOUND TREE MEDICAL
CLM - 0360589	11/19/2015		AED pads and batteries	1,183.57	427182	PHILIPS MEDICAL SYSTEMS
Total Medical, Dental and Lab				3,033.97		
Line Item Account 7430 -- Memberships						
CLM - 0358926	11/3/2015		NFPA: C. Hickman, FY15-16	165.00	011305	NFPA
CLM - 0358938	11/17/2015		Admin. Fire Services: J. Reed, FY15-16	50.00	010344	AFSS SOUTHERN DIVISION
Total Memberships				215.00		
Line Item Account 7450 -- Office Expense						
CLM - 0358969	11/3/2015		Office supplies: paper, files, coffee	594.34	778083	STAPLES CREDIT PLAN

# Expenditure Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0360575	11/16/2015		Tested and ID'd mapping of all network connections	1,200.53	386506	ADVANCED CABLE SYSTEMS
CLM - 0360701	11/16/2015		Office copier usage fee, October	280.67	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0360747	11/16/2015		Shipping charges, October	69.83	505305	The UPS Store
CLM - 0360754	11/16/2015		Office supplies: coffee, paper, printer cartridges	256.90	778083	STAPLES CREDIT PLAN
			Total Office Expense	2,402.27		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0358957	11/3/2015		Labor attorney fees, September	318.50	476600	LIEBERT CASSIDY WHITMORE
CLM - 0358953	11/13/2015		Legal services, September	3,599.00	645665	Price Postal & Parma
CLM - 0360592	11/13/2015		Computer support, October	2,310.00	602719	INFORMACO EMEND BILLING SERVICE
CLM - 0360586	11/16/2015		Legal services, October	4,974.00	645665	Price Postal & Parma
CLM - 0360594	11/16/2015		CWPP study, October	6,618.75	065735	GEO ELEMENTS LLC
CLM - 0360642	11/16/2015		Worker's comp legal services	35.00	060193	GOLDMAN MAGDALIN KRIKES LLP
CLM - 0360732	11/16/2015		LiveScan fingerprint screening (2)	98.00	130890	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES
CLM - 0360975	11/16/2015		Annual report photography fee (Pmt 1 of 2)	600.00	071208	ANDREINA RUIZ
			Total Professional & Special Service	18,553.25		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0014092	11/6/2015		ADP fees, 10/31/15	283.46	050379	ADP INC
EFC - 0014205	11/20/2015		ADP fees, 11/15/15	261.32	050379	ADP INC
			Total ADP Payroll Fees	544.78		
Line Item Account 7510 -- Contractual Services						
CLM - 0360596	11/16/2015		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
			Total Contractual Services	94.50		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0360583	11/13/2015		Diagnostic scan tool (budgeted)	1,047.44	761339	SNAP-ON INDUSTRIAL
			Total Small Tools & Instruments	1,047.44		

# Expenditure Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 7650 -- Special Departmental Expense</b>						
CLM - 0358921	11/3/2015		National firefighter recruiting service fee	500.00	999999	Various
CLM - 0360593	11/16/2015		New hire/promotional software program	6,300.00	639474	GOVERNMENTJOBS.COM
CLM - 0360731	11/16/2015		HEARO Alert Radios (104) - Budgeted	9,999.20	064907	COMLABS INC
			<b>Total Special Departmental Expense</b>	<b>16,799.20</b>		
<b>Line Item Account 7671 -- Special Projects</b>						
CLM - 0360725	11/16/2015		Public Education supplies: chief smile pens	932.71	020833	CREATIVE PRODUCT SOURCE INC
AUT - SUTAXJE	11/30/2015		SUTAX JE - November 2015	74.62		
			<b>Total Special Projects</b>	<b>1,007.33</b>		
<b>Line Item Account 7731 -- Gasoline-Oil-Fuel</b>						
CLM - 0358970	11/3/2015		Gasoline charges, September	1,711.00	005392	THE VILLAGE SERVICE STATION
CLM - 0358970	11/3/2015		Smog checks (6)	302.25	005392	THE VILLAGE SERVICE STATION
MIC - 0073243	11/13/2015		Diesel Fuel, 10/23/15	1,206.88	769681	SOUTHERN COUNTIES FUELS
MIC - 0073243	11/13/2015		Diesel Fuel, 11/5/15	1,011.60	769681	SOUTHERN COUNTIES FUELS
			<b>Total Gasoline-Oil-Fuel</b>	<b>4,231.73</b>		
<b>Line Item Account 7732 -- Training</b>						
CLM - 0358897	11/3/2015		S. Chapman Reimb: Columbia Southern PHL 2350	602.00	005288	SCOTT CHAPMAN
CLM - 0358952	11/3/2015		S. Davis Reimb: ACLS/PALS	280.00	024241	SHAUN P DAVIS
CLM - 0360578	11/13/2015		S. Davis Reimb: Blue Card Train the Trainer	1,338.00	024241	SHAUN P DAVIS
CLM - 0360591	11/13/2015		S. Chapman Reimb: Command 2D	428.00	005288	SCOTT CHAPMAN
CLM - 0360582	11/16/2015		Blue Card teacher training fees: Davis, Briner	9,000.00	051588	ACROSS THE STREET PRODUCTIONS
			<b>Total Training</b>	<b>11,648.00</b>		
<b>Line Item Account 7760 -- Utilities</b>						
MIC - 0073245	11/16/2015		Water service, Sta. 1	440.27	556712	MONTECITO WATER DISTRICT
MIC - 0073245	11/16/2015		Water service, Sta. 2	124.57	556712	MONTECITO WATER DISTRICT
MIC - 0073246	11/16/2015		Gas service, Sta. 1 - 11/3/15	45.85	767800	THE GAS COMPANY
MIC - 0073246	11/16/2015		Gas service, Sta. 2 - 11/3/15	47.73	767800	THE GAS COMPANY

# Expenditure Transactions

From 11/1/2015 to 11/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7860 -- Contrib To Other Agencies				658.42		
CLM - 0360577	11/16/2015		Live fire drill prop contribution STB (budgeted)	25,000.00	703380	City of Santa Barbara - Fire Dept
Total Contrib To Other Agencies				25,000.00		
Line Item Account 8300 -- Equipment						
CLM - 0360616	11/16/2015		VHF/UHF portable radios - 2 (budgeted)	10,400.21	565820	MOTOROLA SOLUTIONS, INC
Total Equipment				10,400.21		
Line Item Account 8700 -- Work in Progress						
MIC - 0073244	11/16/2015		Legal services - Station 3, October	590.00	645665	Price Postel & Parma
MIC - 0073244	11/16/2015		Legal services - San Leandro, October	3,204.00	645665	Price Postel & Parma
Total Work in Progress				3,794.00		
Total Montecito Fire Protection Dist				1,052,071.86		



# Financial Trend

As of: 11/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	11/30/2013 Year-To-Date Actual	11/30/2014 Year-To-Date Actual	11/30/2015 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	2,234,438.04	2,192,561.46	2,204,348.46
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	-486.36
3020 -- Property Tax-Current Unsecd	565,367.01	631,309.28	658,613.77
3040 -- Property Tax-Prior Secured	-7,900.85	-102.20	119.31
3050 -- Property Tax-Prior Unsecured	0.00	0.00	56.05
3054 -- Supplemental Pty Tax-Current	36,213.25	16,261.83	0.00
3056 -- Supplemental Pty Tax-Prior	16,533.53	-2,580.20	0.00
<b>Taxes</b>	<b>2,844,650.98</b>	<b>2,837,450.17</b>	<b>2,862,651.23</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	1,618.59	1,819.65	2,146.51
3381 -- Unrealized Gain/Loss Invstmnts	6,847.33	-1,099.24	-2,865.52
3409 -- Other Rental of Bldgs and Land	16,288.00	8,144.00	13,065.00
<b>Use of Money and Property</b>	<b>24,753.92</b>	<b>8,864.41</b>	<b>12,345.99</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	40,276.11	86,886.41	0.00
4220 -- Homeowners Property Tax Relief	12,949.52	12,654.93	12,446.15
<b>Intergovernmental Revenue-State</b>	<b>53,225.63</b>	<b>99,541.34</b>	<b>12,446.15</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	159,837.20	0.00	19,227.21
<b>Intergovernmental Revenue-Federal</b>	<b>159,837.20</b>	<b>0.00</b>	<b>19,227.21</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	0.00	21,435.00	45,759.78
<b>Charges for Services</b>	<b>0.00</b>	<b>21,435.00</b>	<b>45,759.78</b>

Last Updated: 12/4/2015 4:46 AM

# Financial Trend

As of: 11/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	11/30/2013 Year-To-Date Actual	11/30/2014 Year-To-Date Actual	11/30/2015 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	73,983.93	23,780.86	1,631.71
Miscellaneous Revenue	73,983.93	23,780.86	1,631.71
Revenues	3,156,451.66	2,991,071.78	2,954,062.07
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	2,308,092.54	2,330,368.53	2,438,756.06
6300 -- Overtime	403,161.07	652,968.85	21,324.23
6301 -- Overtime - Reimbursable	0.00	0.00	658,581.80
6310 -- Overtime - Constant Staffing	0.00	0.00	238,731.62
6400 -- Retirement Contribution	650,462.18	673,830.47	1,105,950.51
6475 -- Retiree Medical OPEB	0.00	0.00	823,478.00
6550 -- FICA/Medicare	35,192.30	40,750.36	44,928.43
6600 -- Health Insurance Contrib	589,353.47	601,671.74	664,253.25
6700 -- Unemployment Ins Contribution	260.05	236.72	524.32
6900 -- Workers Compensation	324,484.75	332,488.64	502,095.73
Salaries and Employee Benefits	4,311,006.36	4,632,315.31	6,498,623.95
Services and Supplies			
7030 -- Clothing and Personal	8,372.63	2,268.77	1,824.96
7050 -- Communications	32,188.87	35,644.57	30,995.70
7060 -- Food	80.10	156.70	174.20
7070 -- Household Supplies	10,655.17	8,220.49	10,201.78
7090 -- Insurance	29,867.10	30,051.15	27,333.00
7120 -- Equipment Maintenance	53,514.83	8,290.74	3,373.53
7200 -- Structure & Ground Maintenance	8,927.88	6,149.71	18,023.61
7205 -- Fire Defense Zone	0.00	13,157.38	24,227.84

# Financial Trend

As of: 11/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	11/30/2013 Year-To-Date Actual	11/30/2014 Year-To-Date Actual	11/30/2015 Year-To-Date Actual
7322 -- Consulting & Mgmt Fees	977.28	498.64	847.90
7324 -- Audit and Accounting Fees	8,402.50	7,296.00	14,821.50
7348 -- Instruments & Equip. < \$5000	0.00	0.00	1,207.24
7363 -- Equipment Maintenance	0.00	10,917.85	35,164.78
7400 -- Medical, Dental and Lab	4,252.03	5,045.52	30,422.36
7430 -- Memberships	1,315.00	1,547.00	1,455.00
7440 -- Miscellaneous Expense	5,090.00	0.00	0.00
7450 -- Office Expense	8,431.29	7,188.96	6,102.22
7460 -- Professional & Special Service	49,246.43	79,946.22	74,643.42
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,297.78	2,641.46	2,538.79
7510 -- Contractual Services	0.00	28,327.02	21,875.50
7530 -- Publications & Legal Notices	79.04	1,107.60	1,755.38
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	1,625.00	1,650.00	1,823.10
7630 -- Small Tools & Instruments	27,408.00	2,277.79	3,392.99
7650 -- Special Departmental Expense	13,299.66	46,748.37	28,484.27
7653 -- Training Fees & Supplies	300.00	0.00	0.00
7671 -- Special Projects	1,920.31	7,076.43	5,182.94
7730 -- Transportation and Travel	6,580.18	5,134.46	6,201.09
7731 -- Gasoline-Oil-Fuel	23,031.94	20,361.94	18,420.27
7732 -- Training	4,987.52	7,683.14	20,243.86
7760 -- Utilities	22,980.64	19,854.14	12,234.59
Services and Supplies	325,831.18	359,242.05	402,971.82
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	25,000.00
Other Charges	0.00	0.00	25,000.00

# Financial Trend

As of: 11/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	11/30/2013 Year-To-Date Actual	11/30/2014 Year-To-Date Actual	11/30/2015 Year-To-Date Actual
<b>Capital Assets</b>			
8300 -- Equipment	16,013.48	21,369.02	10,400.21
8700 -- Work in Progress	0.00	0.00	3,794.00
<b>Capital Assets</b>	<b>16,013.48</b>	<b>21,369.02</b>	<b>14,194.21</b>
<b>Expenditures</b>	<b>4,652,851.02</b>	<b>5,012,926.38</b>	<b>6,940,789.98</b>
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Sources</b>			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	2,459,473.00
5919 -- Sale Capital Assets-Prsnl Prop	0.00	0.00	32,214.00
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>2,491,687.00</b>
<b>Other Financing Uses</b>			
7901 -- Oper Trf (Out)	364,525.70	379,313.00	392,812.00
<b>Other Financing Uses</b>	<b>364,525.70</b>	<b>379,313.00</b>	<b>392,812.00</b>
<b>Other Financing Sources &amp; Uses</b>	<b>-364,525.70</b>	<b>-379,313.00</b>	<b>2,098,875.00</b>
<b>Changes to Fund Balances</b>			
<b>Decrease to Nonspendables</b>			
9605 -- Prepaids/Deposits	0.00	0.00	0.00
<b>Decrease to Nonspendables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Decrease to Restricted</b>			
9797 -- Unrealized Gains	0.00	0.00	2,865.52
<b>Decrease to Restricted</b>	<b>0.00</b>	<b>0.00</b>	<b>2,865.52</b>
<b>Increase to Nonspendables</b>			
9605 -- Prepaids/Deposits	4,386.00	3,258.00	0.00
<b>Increase to Nonspendables</b>	<b>4,386.00</b>	<b>3,258.00</b>	<b>0.00</b>

# Financial Trend

As of: 11/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	11/30/2013 Year-To-Date Actual	11/30/2014 Year-To-Date Actual	11/30/2015 Year-To-Date Actual
Increase to Restricted	0.00	0.00	0.00
9797 -- Unrealized Gains			
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	-4,386.00	-3,258.00	2,865.52
Montecito Fire Protection Dist	-1,865,311.06	-2,404,425.60	-1,884,987.39
Net Financial Impact	-1,865,311.06	-2,404,425.60	-1,884,987.39

# Expenditure Trend

As of: 11/30/2015  
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	6/30/2015 Month-To-Date Actual	7/31/2015 Month-To-Date Actual	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	834,050.93	251,071.44	534,266.79	545,897.58	545,955.63	561,564.62
6300 -- Overtime	113,568.03	-24,929.21	-24,015.23	1,564.93	54,535.48	14,168.26
6301 -- Overtime - Reimbursable	0.00	25,051.42	238,266.27	309,268.31	57,752.56	28,243.24
6310 -- Overtime - Constant Staffing	0.00	16,672.63	21,634.06	68,396.62	65,290.28	66,738.03
6400 -- Retirement Contribution	221,951.98	611,736.49	121,312.56	123,499.18	123,136.66	126,265.62
6475 -- Retiree Medical OPEB	536,712.00	0.00	0.00	823,478.00	0.00	0.00
6550 -- FICA/Medicare	12,059.05	4,136.44	10,379.67	12,157.37	9,562.60	8,692.35
6600 -- Health Insurance Contrib	17,231.58	210,506.12	113,858.80	113,858.80	112,614.36	113,415.17
6700 -- Unemployment Ins Contribution	140.42	4.60	53.64	59.81	203.76	202.51
6900 -- Workers Compensation	-6,447.84	523,394.55	-8,597.12	0.00	-12,701.70	0.00
<b>Total Salaries and Employee Benefits</b>	<b>1,729,266.15</b>	<b>1,617,644.48</b>	<b>1,007,159.44</b>	<b>1,998,180.60</b>	<b>956,349.63</b>	<b>919,289.80</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	195.73	2.48	320.50	0.00	808.87	693.11
7050 -- Communications	8,038.97	6,501.85	8,363.58	4,839.93	6,062.73	5,227.61
7060 -- Food	499.62	0.00	0.00	0.00	174.20	0.00
7070 -- Household Supplies	4,199.11	828.68	3,204.69	2,312.43	2,639.17	1,216.81
7090 -- Insurance	0.00	27,333.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	3,146.74	-37.00	1,458.89	111.81	1,511.46	328.37
7200 -- Structure & Ground Maintenance	34,965.53	1,436.05	2,718.43	1,441.36	11,871.21	556.56
7205 -- Fire Defense Zone	42,968.18	0.00	8,875.00	0.00	3,780.00	11,572.84
7322 -- Consulting & Mgmt Fees	754.90	0.00	0.00	0.00	847.90	0.00
7324 -- Audit and Accounting Fees	7,893.24	0.00	0.00	0.00	3,661.75	11,159.75
7348 -- Instruments & Equip. < \$5000	23,834.95	-1,830.00	0.00	1,714.30	1,322.94	0.00
7363 -- Equipment Maintenance	18,213.68	53.03	1,526.99	11,196.12	19,791.73	2,596.91
7400 -- Medical, Dental and Lab	2,111.36	94.55	9,937.39	0.00	17,356.45	3,033.97
7430 -- Memberships	0.00	1,040.00	200.00	5,229.96	-5,229.96	215.00

# Expenditure Trend

As of: 11/30/2015  
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	6/30/2015 Month-To-Date Actual	7/31/2015 Month-To-Date Actual	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual
7450 -- Office Expense	4,474.20	787.93	1,491.29	227.62	1,193.11	2,402.27
7460 -- Professional & Special Service	58,066.07	199.50	23,730.00	14,746.67	17,414.00	18,553.25
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	471.93	279.35	744.12	475.76	494.78	544.78
7510 -- Contractual Services	10,141.82	19,271.74	0.00	2,095.72	413.54	94.50
7530 -- Publications & Legal Notices	617.50	0.00	1,277.62	0.00	477.76	0.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	911.55	0.00	0.00	911.55	0.00
7630 -- Small Tools & Instruments	3,903.18	0.00	218.40	1,443.39	683.76	1,047.44
7650 -- Special Departmental Expense	3,075.31	10,969.45	-25.52	0.00	741.14	16,799.20
7671 -- Special Projects	2,118.15	869.21	69.54	0.00	3,236.86	1,007.33
7730 -- Transportation and Travel	2,035.80	0.00	526.29	2,019.75	3,655.05	0.00
7731 -- Gasoline-Oil-Fuel	8,510.78	-180.53	5,237.35	5,152.50	3,979.22	4,231.73
7732 -- Training	8,006.71	683.50	2,505.19	340.15	5,067.02	11,648.00
7760 -- Utilities	5,102.09	2,917.21	3,144.39	2,621.13	2,893.44	658.42
<b>Total Services and Supplies</b>	<b>253,345.55</b>	<b>72,131.55</b>	<b>75,524.14</b>	<b>55,968.60</b>	<b>105,759.68</b>	<b>93,587.85</b>
Other Charges						
7860 -- Contrib To Other Agencies	0.00	0.00	0.00	0.00	0.00	25,000.00
<b>Total Other Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>
Capital Assets						
8300 -- Equipment	0.00	0.00	0.00	0.00	0.00	10,400.21
8700 -- Work in Progress	0.00	0.00	0.00	0.00	0.00	3,794.00
<b>Total Capital Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,194.21</b>
<b>Total Expenditures</b>	<b>1,982,611.70</b>	<b>1,689,776.03</b>	<b>1,082,683.58</b>	<b>2,054,149.20</b>	<b>1,062,109.31</b>	<b>1,052,071.86</b>

# Expenditure Trend

As of: 11/30/2015  
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	6/30/2015 Month-To-Date Actual	7/31/2015 Month-To-Date Actual	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	392,812.00	0.00	0.00	0.00	0.00
Total Other Financing Uses	0.00	392,812.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	392,812.00	0.00	0.00	0.00	0.00
Changes to Fund Balances						
Changes to Nonspendable						
9605 -- Prepaids/Deposits	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Restricted	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,982,611.70	2,082,588.03	1,082,683.58	2,054,149.20	1,062,109.31	1,052,071.86
Total Report	1,982,611.70	2,082,588.03	1,082,683.58	2,054,149.20	1,062,109.31	1,052,071.86



**PRICE, POSTEL & PARMA LLP**

COUNSELLORS AT LAW  
 POST OFFICE BOX 99  
 SANTA BARBARA, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

October 20, 2015  
 File: 12611  
 Invoice #: 124380  
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: Election Of Dir/Stmnt Of Facts	\$737.50
Our File Number: 12611-00006	
RE: Board Mtgs	\$2,861.50
Our File Number: 12611-00061	

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Total Current Fees & Costs	\$3,599.00
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**SUMMARY OF CURRENT BILLING**

Current Fees	\$3,599.00
Current Disbursements	\$0.00
Total Current Fees & Costs	\$3,599.00

**SUMMARY OF PAST DUE BALANCES**

Previous Balance	\$1,416.00
Payments - Thank You	\$1,416.00
TOTAL PAST DUE	\$0.00
TOTAL BALANCE DUE	\$3,599.00

**PRICE, POSTEL & PARMA LLP**

COUNSELLORS AT LAW  
 POST OFFICE BOX 99  
 SANTA BARBARA, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

November 9, 2015  
 File: 12611  
 Invoice #: 125237  
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: General Matters	\$3,363.00
Our File Number: 12611-00000	
RE: Station Three	\$590.00 Fund 3653
Our File Number: 12611-00059	
RE: Board Mtgs	\$1,711.00
Our File Number: 12611-00061	

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Total Current Fees & Costs	\$5,664.00
	- 590.00
	5,074.00 Fund 3650
	<b>- 4,974.00</b> Paid 11/12/15
	<b>100.00</b> Outstanding

**SUMMARY OF CURRENT BILLING**

Current Fees	\$5,664.00
Current Disbursements	\$0.00

Total Current Fees & Costs	\$5,664.00
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**SUMMARY OF PAST DUE BALANCES**

Previous Balance	\$2,861.50
Payments - Thank You	\$0.00
<b>TOTAL PAST DUE</b>	<b>\$2,861.50</b>
<b>TOTAL BALANCE DUE</b>	<b>\$8,525.50</b>





# Agenda Item #3



**Montecito Fire Protection District  
PARS OPEB Trust Program**

**Monthly Account Report for the Period  
10/01/2015 to 10/31/2015**

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

**Account Summary**

Source	Beginning Balance as of 10/01/2015	Contributions	Earnings	Expenses*	Distributions	Transfers	Ending Balance as of 10/31/2015
Contributions	\$6,456,642.18	\$0.00	\$289,002.82	\$1,345.13	\$0.00	\$0.00	\$6,744,299.87
<b>Totals</b>	<b>\$6,456,642.18</b>	<b>\$0.00</b>	<b>\$289,002.82</b>	<b>\$1,345.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,744,299.87</b>

**Investment Selection**

Balanced HighMark PLUS

**Investment Objective**

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

**Investment Return**

Annualized Return						Plan's Inception Date
1-Month	3-Month	1-Year	3-Years	5-Years	10-Years	
4.48%	-1.73%	2.33%	7.34%	6.90%	-	1/19/2010

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

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

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

\*Expenses are inclusive of Trust Administration, Trustee and Investment Management fees

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

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>
October 2014	4,166,126.30	-	45,108.57	867.94	4,210,366.93	1.08%
November 2014	4,210,366.93	-	58,445.65	1,867.07	4,266,945.51	1.39%
December 2014	4,266,945.51	-	(35,807.12)	1,031.46	4,230,106.93	-0.84%
January 2015	4,230,106.93	536,712.00	(14,854.01)	2,821.17	4,749,143.75	-0.35%
February 2015	4,749,143.75	-	152,641.55	2,034.79	4,899,750.51	3.21%
March 2015	4,899,750.51	-	(11,112.80)	2,158.43	4,886,479.28	-0.23%
April 2015	4,886,479.28	536,712.00	30,437.07	2,171.84	5,451,456.51	0.56%
May 2015	5,451,456.51	-	25,608.07	2,276.85	5,474,787.73	0.47%
June 2015	5,474,787.73	536,712.00	(62,985.12)	2,423.86	5,946,090.75	-1.15%
July 2015	5,946,090.75	-	59,226.40	2,526.68	6,002,790.47	1.00%
August 2015	6,002,790.47	-	(230,263.70)	2,834.40	5,769,692.37	-3.84%
September 2015	5,769,692.37	823,478.00	(133,911.00)	2,617.19	6,456,642.18	-2.32%
October 2015	6,456,642.18	-	289,002.82	1,345.13	6,744,299.87	4.48%
<b>Total</b>		<b>2,433,614.00</b>	<b>125,502.55</b>	<b>31,873.04</b>		



# Agenda

## Item #4



**RESOLUTION NO. 2015-12****RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
MONTECITO FIRE PROTECTION DISTRICT  
ESTABLISHING BUDGET AND FINANCIAL POLICIES**

RESOLVED, by the Board of Directors (the “Board”) of the Montecito Fire Protection District (the “District”) as follows:

WHEREAS, to promote the financial stability and long-term planning of the District, the Board has determined to establish budget and financial policies for the District;

NOW, THEREFORE, it is hereby ORDERED and DETERMINED, as follows:

1. Budget and Financial Policies. The Board hereby establishes the Budget and Financial Policies attached as Exhibit A to this Resolution.

2. Official Actions. The President of the Board, the Fire Chief, and any and all other officers of the District, are hereby authorized and directed, for and in the name and on behalf of the District, to do any and all additional things and take any and all additional actions, which they, or any of them, may deem necessary or advisable in furtherance of the intent of this Resolution.

3. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District at a regular meeting held on the 14<sup>th</sup> day of December, 2015, by the following vote:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

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President of the Board of Directors  
MONTECITO FIRE PROTECTION DISTRICT

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Secretary of the Board of Directors  
MONTECITO FIRE PROTECTION DISTRICT

**EXHIBIT A**  
**BUDGET AND FINANCIAL POLICIES**

The purpose of these Budget and Financial Policies is to promote the financial stability and long-term planning of the District by directing the Fire Chief to develop and manage the Budget process and provide guidance for Board decisions throughout the fiscal year. The Board will ensure financial stability by adopting the following policies:

- a. Establishment, Review and Update of the Budget
  - i. The financial operations of the District will be conducted in accordance with an annual budget that has been reviewed and adopted by the Board of Directors in compliance with applicable laws and regulations.
  - ii. Each year a preliminary budget will be prepared and presented for approval by the Board in open session normally in June. A final budget will be presented for approval, normally in September for public hearing and adoption by the Board.
  - iii. The District's financial performance against the adopted budget will be reviewed by the Finance Committee regularly.
  
- b. Gann Limit Compliance
  - i. Each year, the District will perform the necessary calculations to determine if year-end proceeds of taxes subject to the Gann Limit have exceeded the Gann Limit. The compliance calculation will be completed within 90 days after the end of the fiscal year.
  
- c. Reserve Policies
  - i. The Board will maintain Economic Uncertainties Reserve in the General Fund equal to at least 3 months of operating expenditures.
    - a) The Fire Chief will submit plans for increasing or decreasing the level of unrestricted reserves in order to maintain reserve levels that are consistent with this Policy.
    - b) The Economic Uncertainties Reserve may also be utilized for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred shall be returned to the Economic Uncertainties Reserve.

- ii. The Board will maintain a Catastrophic Event Reserve to ensure against significant one-time outlays due to significant loss in the tax base or large scale incidents.
  - a) The Catastrophic Reserve will be in the amount of 10% of the District's property tax revenues, plus 5% of total General Fund expenditures.
- iii. The Board will maintain a Capital Reserve that is adequate for implementing its capital and equipment expenditures on an on-going basis.
  - a) The Capital Reserve may be increased or decreased as needed to fund planned construction, acquisition, refurbishment and replacement needs.
  - b) The Capital Reserve may also be utilized for the temporary transfer of funds for annual operating cash flow purposes. Any funds transferred shall be returned to the Capital Reserve.
- d. The Board will maintain a Capital Improvement Plan and implement it through a capital budget and Capital Reserve. The Capital Improvement Plan will address new station construction; acquisition of apparatus, vehicles and equipment; refurbishment and modernization of existing stations; replacement for apparatus, vehicles and equipment; and communication infrastructure. The Capital Improvement Plan shall be evaluated annually.
- e. The Fire Chief will maintain a multi-year financial forecast that will help provide an understanding of available funding; evaluate financial risk; assess the likelihood that services can be sustained; assess the level at which capital investment can be made; identify future commitments and resource demands and identify key variables that cause change in the level of revenue. The multi-year financial forecast will be used as a tool for the development of the District's annual budget and can support budget recommendations made to the Board.
- f. The Fire Chief will maintain Procedures and Best Practices to implement the Budget and Financial Policies. Such Procedures are on file in the Business Office.

## **Montecito Fire Protection District**

### **Financial Procedures and Best Practices**

In order to ensure the District's compliance with the Board's Budget and Financial Policies, the Fire Chief, with the assistance of the District Accountant, will maintain the Procedures & Best Practices for the areas described below:

1. Establish and Maintain Budget Process
  - a. Process for preparation of budget calendar
    - i. This should include an acceptable process for budget hearings, timing of proposed and final budget, and consultation with committees and stakeholders as needed.
  - b. Staff process for developing the annual budget
    - i. Departmental input
    - ii. Adjustments to prior year budget
    - iii. New budget items
  - c. Review and update of revenue and expenditure assumptions
    - i. Identify major changes
    - ii. Address significant variances
    - iii. Maintain monthly fiscal year cash flow
    - iv. Explain surplus/deficit and make recommendations to address shortfalls or increases
  - d. Evaluation and recommendations of budget priorities requested by the Board and Finance Committee
  - e. Mid-year adjustments to the budget
  - f. Mid-year comparison of budget to actual expenditures and consider need for Board policy direction on large changes
  
2. Cash Flow Analysis
  - a. Maintain a timeline for preparation of General Fund prior year actual cash flow schedule and projected cash flow for current year
    - i. Compare prior year projection with actual to analyze variances
    - ii. Use as the basis of projecting and recommending internal borrowings or dry period financing through the County.

3. Multi-Year General Fund Forecast
  - a. Create a Forecast
    - i. Revenues, expenditures and fund balance trends
    - ii. Summary of key assumptions, include outlook for property taxes, services, future commitments, etc.
  - b. Describe purpose of Forecast (i.e., used as a tool for budget development, contract negotiations and possible contributions to other funds)
  - c. Timeline for completion of Multi-Year Forecast
  
4. Annual Update of Capital Improvement Plan
  - a. Identifying projects to be included in the Capital Improvement Plan
    - i. Staff level input
    - ii. Board level input
    - iii. Project prioritization
    - iv. Cost estimates
    - v. Identification of funding sources, including borrowing strategies
  - b. Timeline for completion of annual update of Capital Improvement Plan
  
5. Review of Reserve Levels
  - a. Review sufficiency of reserves
  - b. Evaluate appropriate use of reserves
  - c. Determine the need and method of replenishing reserves (i.e., use a portion of annual budget savings to build/replenish, include reserve set-aside in budget, etc.)
  - d. Evaluate need for temporary cash flow borrowings and repayment
    - i. Chief approval
  
6. Pension and other postemployment benefits
  - a. Evaluate pension and OPEB contribution levels
  - b. Report adjustments as needed