

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Thursday, October 15, 2015 at 2:00 p.m.

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

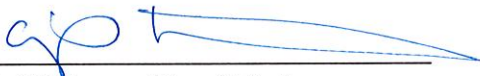
Agenda Items May Be Taken Out of the Order Shown

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 September 2015 financial statements.
3. Review PARS OPEB Trust Program statement for August 2015.
4. Fire Chief's Report.
5. Requests for items to be included in the next Finance Committee Meeting.
6. Adjournment.

The next meeting is scheduled for Monday, November 9, 2015 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 October 9, 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.

October 15, 2015

Notes for Finance Committee Meeting

Wednesday, September 16, 2015 at 2:00 p.m.

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

The meeting was called to order by Director Sinser at 2:03 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.**

No public comment.

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

The Committee members asked various questions regarding the items on the financial statements, including fire assignment overtime and reimbursement process, rental property deposits, and the possibility of using solar power.

After a thorough review of the financial statements, the Finance Committee agreed to recommend approval of the August 2015 financial statements.

- 3. Review PARS OPEB Trust Program statement for July 2015.**

The Committee did not take action.

- 4. Review and make recommendation for approval of Resolution 2015-09, Adoption of the Final Budget for the Fiscal Year 2015-16.**

Ms. Gil informed the Committee that there were no changes to the Final Budget since the Board's last review in the August meeting.

The Finance Committee agreed to recommend approval of Resolution 2015-09 at the upcoming Board meeting.

- 5. Review and make recommendation for approval of Annual Employee Reimbursement Disclosure report.**

Ms. Gil informed the Committee that the District is required to provide this report annually.

The Finance Committee agreed to recommend approval of the report at the upcoming Board meeting.

- 6. Fire Chief's Report.**

Chief Hickman reported that the District has been sending many resources to fire assignments in other areas.

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

None.

8. Adjournment.

The meeting was adjourned at 2:52 p.m.

Agenda Item #2

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

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 9/1/15	966,004.75	181.08	2,210,248.54	7,089,602.47	10,266,036.84
Income:					
Tax Revenue	-	-	-	-	-
CSFD Dispatch Services	24,045.39	-	-	-	24,045.39
EMS Mgmt First Response	21,714.00	-	-	-	21,714.00
	<u>45,759.39</u>	-	-	-	45,759.39
Expenses:					
Claims Processed	(883,308.74)	-	-	(2,891.00)	(886,199.74)
Payroll	(1,081,126.16)	-	-	-	(1,081,126.16)
Other:					
Interfund Transfers	-	-	-	-	-
Reimbursed expenses*	-	-	-	-	-
	<u>(1,964,434.90)</u>	-	-	(2,891.00)	(1,967,325.90)
Cash Balance at 9/30/15	<u>(952,670.76)</u>	<u>181.08</u>	<u>2,210,248.54</u>	<u>7,086,711.47</u>	<u>8,344,470.33</u>
Cash in Treasury per Balance Sheet	<u>(458,790.35)</u>	<u>181.08</u>	<u>2,210,248.54</u>	<u>7,086,711.47</u>	<u>8,838,350.74</u>
Difference	493,880.41	-	-	-	493,880.41
Reconciliation:					
Outstanding payroll claims					
Delta Dental	14,227.03	-	-	-	14,227.03
Vision Service Plan	2,906.80	-	-	-	2,906.80
CalPERS retirement contributions	73,618.51	-	-	-	73,618.51
Mass Mutual contributions	22,057.55	-	-	-	22,057.55
Payroll direct deposit	381,070.52	-	-	-	381,070.52
	<u>493,880.41</u>	-	-	-	493,880.41

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

Payee	Description	Amount
Fund 3650 - General		
ADP Inc	ADP fees, 2 periods	475.76
Aflac	Employee paid insurance, August	1,549.22
Burtons Fire Inc	Power supply plug in for 903	298.56
CMC Rescue Inc	Rope rescue equipment	357.09
Conexis Benefits Administrator LP	FSA plan reimbursements, employee paid	2,215.17
Conexis Benefits Administrator LP	FSA administrative fee, August	97.75
Cox Communications	CAD connectivity & Internet	2,731.77
Department of Justice	LiveScan fingerprint screening (2)	98.00
Galbraith, Robert	R. Galbraith Reimb: Rescue Systems 2	281.15
Geo Elements LLC	CWPP study, August (Project to date \$36,413)	6,473.42
Impulse Internet Services	Phone services, October	498.72
Informa Corp	Network IT support, August	4,320.00
Informa Corp	CAD IT support, August	60.00
JDL Mapping	Mapping services, August	187.50
Johnson Equipment Co	Amber light bulb module for U93	190.79
Joy Equipment Protection	Fire extinguisher recharge	75.00
Kellogg, Kerry	K. Kellogg Reimb: Gasquet fire asgmt meals	46.00
Klemowicz, Eric	E. Klemowicz Reimb: Mad River fire asgmt car/travel	1,773.68
Los Angeles Truck Centers	E92 repair: Radiator replacement	8,270.03
Los Angeles Truck Centers	E91 repair: fan clutch repair	1,369.84
Marborg Industries	Refuse disposal	499.06
Montecito Water District	Water service	494.66
Nationwide Power Solutions Inc	UPS service agreement: FY 15-16	1,900.53
PARS Public Agency Retirement	PARS OPEB Contribution for FY 15-16 (1 of 4)	823,478.00
Peyton Scapes	Landscape maintenance	500.00
Peyton Scapes	Palm tree trimming and dump	125.00
Physio Control	Annual Lifepak maintenance (budgeted)	5,229.96
Precision Imaging	Office copier usage fee, August	213.08
Price Postel & Parma	Legal services, August	2,861.50
Rayne Water Conditioning	Soft water service	816.36
Ready Refresh By Nestle	Bottled water	218.48
Santa Barbara Screen & Shade Co	Blinds for staff offices	369.60
Satcom Global Inc	Satellite phone charges, 2 months	301.18
SB County Auditor-Controller	Additional user tax	18.67
Sintra Group	Pre-employment background check - 1 employee	746.25
South Coast Emerg. Vehicle	Air filters (2) for E92	373.20
Southern California Edison	Electricity service, Sta. 1 & 2	2,030.21
Southern Counties Fuels	Diesel fuel, August/September	4,134.81
Southern Counties Fuels	Generator fuel, Sta. 1 and Sta. 2	391.10
The Gas Company	Gas service	96.26
US Bank Corporate Card	Shipping/mailing charges	14.54
US Bank Corporate Card	OSHA compliance labels	36.81
US Bank Corporate Card	L. Grant EMT recertification fee	59.00
US Bank Corporate Card	Replace worn console retractor clips (4)	95.00
US Bank Corporate Card	Subscriptions: Active911, online fax, offsite server	195.19
US Bank Corporate Card	Yeti ice cooler for 903 vehicle	287.95
US Bank Corporate Card	K. Taylor: CSDA General Manager Conference	383.86

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

Payee	Description	Amount
US Bank Corporate Card	Gasoline charges (CC 7/22/15)	442.80
US Bank Corporate Card	iPhone/iPad cases, chargers, keyboard (932/903)	496.55
US Bank Corporate Card	Haz Mat equipment calibration, batteries, gas can	545.61
US Bank Corporate Card	Storage box for Utility 91	693.31
US Bank Corporate Card	Washing machine, Sta. 1	1,225.29
US Bank Corporate Card	Rope rescue equipment (budgeted)	1,357.21
Verizon California	Phone services	1,308.26
	Fund 3650 Total	<u>883,308.74</u>
 <u>Fund 3653 - Land & Building</u>		
Price Postel & Parma	Legal services, August	2,891.00
	Fund 3652 Total	<u>2,891.00</u>

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

Regular Salaries	\$	469,609.00
Part-Time Salaries		4,487.86
Directors Fees		2,145.00
Auxiliary		1,445.00
FLSA Safety		5,596.20
FLSA Dispatch		3,685.54
Overtime		295,602.94
Dispatch Cadre Earnings		2,028.00
Mass Mutual 457 Contribution		8,200.00
4850 Labor Code Payroll		<u>46,433.90</u>
 Gross Wages	 \$	 839,233.44
 District Contributions to Insurance		 113,786.57
District Contributions to Medicare/FICA		11,013.19
District Contributions to SUI		91.77
CalPERS Employee Contribution, District paid		48,880.61
CalPERS Employer Contribution, Employee paid		(25,441.13)
CalPERS, District Contribution		98,432.29
Health and Dependent Care FSA Contributions		(3,321.32)
Due to AFLAC		<u>(1,549.26)</u>
 Total Benefits		 <u>241,892.72</u>
Grand Total	\$	<u>1,081,126.16</u>

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Staffing		
McCracken, R.	08/18/15	8.0	16.0	1,056.96	1,056.96				
Poulos, T.	08/19/15		24.0	1,544.04		1,544.04			
McCracken, R.	08/20/15		24.0	1,585.44	1,585.44				
Gregson, A.	08/22/15		24.0	1,925.00	1,925.00				
Holthe, D.	08/22/15		24.0	1,991.88		1,991.88			
Gregson, A.	08/25/15		15.0	963.00	963.00				
Gil, A.	08/26/15		1.0	84.73			84.73	County Fire Chief's meeting	
Hauser, B.	08/26/15		24.0	1,398.60		1,398.60			
Edwards, T.	08/27/15		24.0	1,925.00		1,925.00			
Gil, A.	08/27/15		1.0	84.74			84.74	Payroll/Fire asgmt paperwork	
Fuentes, E.	08/28/15		20.0	1,442.10	1,442.10				
Hauser, B.	08/28/15		4.0	233.10	233.10				
Holthe, D.	08/28/15		24.0	1,991.88		1,991.88			
Muller, L.	08/28/15		24.0	1,114.20	1,114.20				
Wrenn, B.	08/28/15		24.0	968.76		968.76			
Gregson, A.	08/29/15		24.0	1,925.00		1,925.00			
Muller, L.	08/29/15		12.0	557.10		557.10			
Briner, A.	08/30/15		24.0	1,714.32	1,714.32				
Galbraith, R.	08/30/15		24.0	1,444.68	1,444.68				
Lauritson, R.	08/30/15		23.0	2,803.82		2,803.82			
Poulos, T.	08/30/15		24.0	1,544.04	1,544.04				
Zeitsoff, J.	08/30/15		24.0	1,496.52		1,496.52			
Ederer, T.	08/31/15		24.0	1,925.00		1,925.00			
Villarreal, J.	08/31/15		24.0	1,902.24	1,902.24				
Holthe, D.	09/01/15		24.0	1,991.88		1,991.88			
Whilt, S.	09/01/15	8.0	16.0	788.16	788.16				
Zeitsoff, J.	09/01/15		24.0	1,496.52		1,496.52			
Powell, K.	09/02/15		24.0	1,405.08		1,405.08			
Ederer, T.	09/03/15		24.0	1,925.00	1,925.00				
Klemowicz, E.	09/03/15	4.0	20.0	1,170.90	1,170.90				

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Lauritson, R.	09/03/15		2.5	304.76	304.76			
Zeitsoff, J.	09/03/15		24.0	1,496.52		1,496.52		
Hoithe, D.	09/04/15		24.0	1,991.88	1,991.88			
Klemowicz, E.	09/04/15	4.0	20.0	1,170.90	1,170.90			
Wrenn, B.	09/04/15		24.0	1,063.44	1,063.44			
Davis, S.	09/05/15		24.0	1,444.68	1,444.68			
Hoithe, D.	09/05/15		24.0	1,991.88	1,991.88			
Klemowicz, E.	09/05/15	4.0	20.0	1,170.90	1,170.90			
Skei, E.	09/05/15		24.0	1,812.60		1,812.60		
Galbraith, R.	09/06/15		24.0	1,444.68	1,444.68			
Hoithe, D.	09/06/15		7.5	622.46		622.46		
Klemowicz, E.	09/06/15	4.0	20.0	1,170.90	1,170.90			
Walkup, R.	09/07/15		24.0	1,439.64	1,439.64			
Whilt, S.	09/07/15	8.0	16.0	788.16	788.16			
Muller, L.	09/09/15		8.0	371.40			371.40	Dispatcher practical exam
Galbraith, R.	09/10/15		24.0	1,444.68	857.78	586.90		
Purguy, P.	09/10/15		4.5	248.06	248.06			
Whilt, S.	09/10/15		11.0	541.86	541.86			
Widling, A.	09/10/15		24.0	1,925.00	1,925.00			
Kellogg, K.	08/15-09/02/15	16.0	42.0	3,817.17		3,817.17		
Broumand, A.	08/22-09/05/15		216.0	13,352.04		13,352.04		
Grant, L.	08/27-08/31/15		96.0	3,875.04		3,875.04		
Widling, A.	08/27-09/01/15		48.0	3,935.04		3,935.04		
Bass, L.	08/27-09/06/15		152.0	9,972.72		9,972.72		
Chapman, S.	08/27-09/06/15	50.0	102.0	7,512.30		7,512.30		
Ventura, G.	08/30-09/05/15		69.0	7,983.99		7,983.99		
Hickman, C.	08/30-09/10/15		168.0	23,066.40		23,066.40		
Grant, L.	09/01-09/06/15		72.0	3,190.32		3,190.32		
Gregson, A.	8/31-09/16/15		96.0	7,870.08		7,870.08		
Payroll 9/16/15				149,419.19	36,363.66	112,514.66	540.87	
Briner, A.	09/09/15		9.0	642.87			642.87	Dispatcher hiring panel
Poulos, T.	09/09/15		20.5	1,318.87	1,318.87			
Briner, A.	09/10/15		14.0	1,000.02	357.15		642.87	Dispatcher hiring panel
Fuggles, K.	09/10/15		10.0	714.75	714.75			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing		Fire Reimbursable		Overtime	Description
					Staffing	Amount	Staffing	Amount		
Poulos, T.	09/10/15		7.0	450.35	450.35					
Chapman, S.	09/11/15		19.0	1,399.35	1,399.35					
Ederer, T.	09/11/15		24.0	1,925.00	1,925.00					
McCracken, R.	09/11/15	4.0	20.0	1,321.20	1,321.20					
Poulos, T.	09/11/15		19.5	1,254.53		1,254.53				
Walkup, R.	09/11/15		24.0	1,439.64	719.82		719.82			
Whilt, S.	09/11/15		19.0	935.94	935.94					
Wrenn, B.	09/11/15		19.0	841.89	841.89					
Ederer, T.	09/12/15		24.0	1,925.00	1,925.00					
Fuggles, K.	09/12/15	16.0	8.0	571.80		571.80				
Klemowicz, E.	09/12/15	4.0	20.0	1,170.90		1,170.90				
Whilt, S.	09/12/15		24.0	1,182.24	1,182.24					
Bass, L.	09/13/15		24.0	1,574.64		1,574.64				
Chapman, S.	09/13/15	8.0	16.0	1,178.40		1,178.40				
Gil, A.	09/13/15	4.5	-	-					-	Finance Committee reports
Grant, L.	09/13/15		24.0	1,063.44		1,063.44				
Lauritson, R.	09/13/15		23.0	2,803.82	2,803.82					
Poulos, T.	09/13/15	16.0	8.0	514.68		514.68				
Wrenn, B.	09/13/15		24.0	1,063.44	1,063.44					
Ederer, T.	09/14/15		24.0	1,925.00	1,925.00					
Fuggles, K.	09/14/15	16.0	8.0	571.80		571.80				
Grant, L.	09/14/15		24.0	1,063.44		1,063.44				
Bass, L.	09/15/15		24.0	1,574.64		1,574.64				
Villarreal, J.	09/15/15		24.0	1,902.24	1,902.24					
Walkup, R.	09/15/15		24.0	1,439.64		1,439.64				
Wrenn, B.	09/15/15		24.0	1,063.44		1,063.44				
Whilt, S.	09/16/15		24.0	1,182.24		1,182.24				
Widling, A.	09/16/15		24.0	1,925.00	1,925.00					
Walkup, R.	09/17/15		10.0	599.85		599.85				
Wrenn, B.	09/17/15		9.5	420.95		420.95				
Bass, L.	09/18/15		24.0	1,574.64		1,574.64				
Edwards, S.	09/18/15		8.0	371.40		371.40			371.40	Dispatcher hiring panel
McCracken, R.	09/18/15		24.0	1,585.44		1,585.44				
Walkup, R.	09/18/15	8.0	16.0	959.76		959.76				

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Whilt, S.	09/18/15		24.0	1,182.24	1,182.24			
Zeitsoff, J.	09/18/15		24.0	1,496.52	1,496.52			
Hoithe, D.	09/19/15		24.0	1,991.88		1,991.88		
McCracken, R.	09/19/15	8.0	16.0	1,056.96	1,056.96			
Villarreal, J.	09/20/15		24.0	1,902.24	1,902.24			
Walkup, R.	09/20/15	8.0	16.0	959.76	959.76			
Zeitsoff, J.	09/20/15		24.0	1,496.52	1,496.52			
Hauser, B.	09/21/15		13.5	786.71		786.71		
Lauritson, R.	09/21/15		2.5	304.76			304.76	Haz-mat incident
Walkup, R.	09/21/15		13.5	809.80		809.80		
Briner, A.	09/22/15		24.0	1,714.32	1,714.32			
Villarreal, J.	09/22/15		24.0	1,902.24	1,902.24			
Wrenn, B.	09/24/15		24.0	1,063.44	1,063.44			
Briner, A.	09/25/15		4.5	321.44	321.44			
Galbraith, R.	09/25/15		4.0	240.78	240.78			
Hoithe, D.	09/25/15		4.0	331.98	331.98			
Powell, K.	09/25/15		24.0	1,405.08	1,405.08			
Purguy, P.	09/25/15		24.0	1,323.00	1,323.00			
Whilt, S.	09/25/15		8.5	418.71	418.71			
Mann	09/27/15	16.0	8.0	576.84	576.84			
Whilt, S.	09/27/15		24.0	1,182.24	1,182.24			
Ventura, G.	09/06-09/14/15		77.0	8,909.67		8,909.67		
Briner, A.	09/10-09/21/15		178.0	12,714.54		12,714.54		
Davis, S.	09/10-09/21/15		168.0	10,112.76		10,112.76		
Galbraith, R.	09/10-09/21/15	38.5	119.0	7,163.21		7,163.21		
St. Oegger, D.	09/10-09/21/15		181.0	12,461.85		12,461.85		
Hickman, C.	09/11-09/14/15		60.0	8,238.00		8,238.00		
Andreas, D.	09/11-09/17/15	34.0	72.0	5,975.64		5,975.64		
Powell, K.	09/11-09/17/15		106.0	6,205.77		6,205.77		
Zeitsoff, J.	09/11-09/17/15		120.0	7,482.60		7,482.60		
Payroll 10/1/15				146,183.75	45,508.89	98,712.96	1,961.90	

**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
TOTAL	733,342.01	368,964.77	140,919.46	1,243,226.23

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD Sept 2014	189,784.19	294,040.57	11,772.29	495,597.05

Fiscal Year 2015-16

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	75,118.24
AUGUST	39,374.01	392,353.36	1,923.13	433,650.50
SEPTEMBER	81,872.55	211,227.62	2,502.77	295,602.94
OCTOBER				-
NOVEMBER				-
DECEMBER				-
JANUARY				-
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
TOTAL	147,588.20	649,934.96	6,848.52	804,371.68
Budget	750,000.00	325,000.00	125,000.00	
% of Budget	19.7%	200.0%	5.5%	

Variance Report
Finance Committee - October 15, 2015

Report	Line Item	Variance Explanation
1 Balance Sheet	0110	A transfer from Fund 3653 was posted on 10/1/15 to offset the negative cash balance.
2 Balance Sheet	0130	Cash held with Cochrane Property Management for rental property units. The financial transactions are updated every 2-3 months.
3 Balance Sheet	0230	The receivable balance is for outstanding fire reimbursements from last fiscal year. Payment is expected by December 2015.
4 Balance Sheet	1400	The deposit amounts held for the three rental property tenants.
5 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.
6 Financial Status	6300	A journal entry will be posted to correct the negative overtime account. \$51,796 will be reclassified, making the actual balance \$4,597.
7 Financial Status	6301	A journal entry will be posted to correct the overtime account. \$-42,728 will be reclassified, making the actual balance \$529,858.
8 Financial Status	6310	A journal entry will be posted to correct the overtime account. \$-9,248 will be reclassified, making the actual balance \$97,455.
9 Financial Status	6400	The District prepaid a significant portion of retirement contributions to CalPERS. The prepayment results in savings of \$20k.
10 Financial Status	6475	The first (of four) contributions to the PARS OPEB account was made in December for \$823,478.
11 Financial Status	6900	The District's new worker's compensation insurance requires a premium payment at the beginning of the fiscal year.
12 Financial Status	7430	The Lifepak AED maintenance expense of \$5,200 was incorrectly coded to line 7430. A journal entry will be posted to correct the account.
13 Financial Status	7510	The Tri-Tech CAD maintenance fee of \$17k was posted in July. This accounts for a large portion of the expense for this account.
14 Financial Status Fund 3652	8300	The District prepaid \$165,000 for the new Type 6 Patrol.
15 Expenditure Trend	6100	The payroll expense varies based on the number of payroll periods recorded during each month. June had 3 periods, July had 1, August and September each had 2.
16 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. August and September each had 1 health insurance premium posted.

Balance Sheet

As of: 9/30/2015
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 9/30/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,014,779.63	126,454.38	5,600,024.36	-458,790.35 1
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	0.00	0.00	8,353.84 2
0230 -- Accounts Receivable	114,594.00	0.00	24,045.00	90,549.00 3
0240 -- Interest Receivable	5,962.84	2,146.51	5,962.84	2,146.51
Total Assets	5,147,055.83	128,600.89	5,632,897.72	-357,241.00
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,507,046.12	1,507,046.12	0.00
1015 -- EFT Payable	3,149.86	764,126.65	760,976.79	0.00
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	2,244,744.98	2,218,921.12	0.00
1240 -- Accrued Expenses	14,975.00	14,975.00	0.00	0.00
1400 -- Deposits	2,500.00	0.00	0.00	2,500.00 4
1730 -- Unidentified Deposits	0.00	34,655.95	34,655.95	0.00 5
Total Liabilities	330,019.72	4,849,119.70	4,521,599.98	2,500.00
Equity				
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	24,861,823.36	19,687,911.77	-1,560,241.00
Total Equity	4,817,036.11	24,864,688.88	19,687,911.77	-359,741.00
Total Liabilities, Equity & Other Credits	5,147,055.83	29,713,808.58	24,209,511.75	-357,241.00



Balance Sheet

As of: 9/30/2015
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 9/30/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	180.30	392,812.18	392,811.40	181.08
0115 -- Treasury FMV Adjustment	0.10	0.08	0.00	0.18
0240 -- Interest Receivable	0.18	9.83	0.18	9.83
Total Assets	180.58	392,822.09	392,811.58	191.09
Liabilities, Equity & Other Credits				
Liabilities				
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
Total Liabilities	0.00	785,622.80	785,622.80	0.00
Equity				
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
Total Equity	180.58	1,188,385.48	1,188,395.99	191.09
Total Liabilities, Equity & Other Credits	180.58	1,974,008.28	1,974,018.79	191.09

Balance Sheet

As of: 9/30/2015
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 9/30/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,386,382.70	2,259.63	178,393.79	2,210,248.54
0115 -- Treasury FMV Adjustment	1,363.62	885.43	0.00	2,249.05
0240 -- Interest Receivable	2,259.63	2,582.50	2,259.63	2,582.50
Total Assets	2,390,005.95	5,727.56	180,653.42	2,215,080.09
Liabilities, Equity & Other Credits				
Liabilities				
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
Total Liabilities	0.00	356,739.60	356,739.60	0.00
Equity				
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
Total Equity	2,390,005.95	526,065.22	351,139.36	2,215,080.09
Total Liabilities, Equity & Other Credits	2,390,005.95	882,804.82	707,878.96	2,215,080.09

Balance Sheet

As of: 9/30/2015
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 9/30/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,082,751.75	6,850.72	2,891.00	7,086,711.47
0115 -- Treasury FMV Adjustment	4,047.20	3,163.92	0.00	7,211.12
0240 -- Interest Receivable	6,850.72	7,871.42	6,850.72	7,871.42
Total Assets	7,093,649.67	17,886.06	9,741.72	7,101,794.01
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	2,891.00	2,891.00	0.00
1210 -- Accounts Payable	0.00	2,891.00	2,891.00	0.00
Total Liabilities	0.00	5,782.00	5,782.00	0.00
Equity				
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	2,568,691.92	2,573,672.34	4,980.42
Total Equity	7,093,649.67	2,568,691.92	2,576,836.26	7,101,794.01
Total Liabilities, Equity & Other Credits	7,093,649.67	2,574,473.92	2,582,618.26	7,101,794.01

Financial Status

As of: 9/30/2015 (25% 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	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	14,439,960.00	22,257.20	-14,417,702.80	0.15 %
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	-297.88	-620,187.88	-0.05 %
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 %
Taxes	15,374,250.00	21,648.32	-15,352,601.68	0.14 %
Use of Money and Property				
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	0.00	-51,660.00	0.00 %
Use of Money and Property	66,259.00	-719.01	-66,978.01	-1.09 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	260,000.00	0.00	-260,000.00	0.00 %
4220 -- Homeowners Property Tax Relief	84,365.00	0.00	-84,365.00	0.00 %
Intergovernmental Revenue-State	344,365.00	0.00	-344,365.00	0.00 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	65,000.00	0.00	-65,000.00	0.00 %
Intergovernmental Revenue-Federal	65,000.00	0.00	-65,000.00	0.00 %
Charges for Services				
5105 -- Reimb for District Services	183,020.00	21,714.39	-161,305.61	11.86 %
Charges for Services	183,020.00	21,714.39	-161,305.61	11.86 %

Financial Status

As of: 9/30/2015 (25% 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	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,860.00	0.00	-5,860.00	0.00 %
Miscellaneous Revenue	5,860.00	0.00	-5,860.00	0.00 %
Revenues				
	16,038,754.00	42,643.70	-15,996,110.30	0.27 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,977,727.00	1,331,235.81	5,646,491.19	19.08 %
6300 -- Overtime	125,000.00	-47,379.51	172,379.51	-37.90 % 6
6301 -- Overtime - Reimbursable	325,000.00	572,586.00	-247,586.00	176.18 % 7
6310 -- Overtime - Constant Staffing	750,000.00	106,703.31	643,296.69	14.23 % 8
6400 -- Retirement Contribution	2,106,890.00	856,548.23	1,250,341.77	40.65 % 9
6475 -- Retiree Medical OPEB	3,293,913.00	823,478.00	2,470,435.00	25.00 % 10
6550 -- FICA/Medicare	112,717.00	26,673.48	86,043.52	23.66 %
6600 -- Health Insurance Contrib	1,415,488.00	438,223.72	977,264.28	30.96 %
6700 -- Unemployment Ins Contribution	9,100.00	118.05	8,981.95	1.30 %
6900 -- Workers Compensation	525,000.00	514,797.43	10,202.57	98.06 % 11
Salaries and Employee Benefits	15,640,835.00	4,622,984.52	11,017,850.48	29.56 %
Services and Supplies				
7030 -- Clothing and Personal	49,500.00	322.98	49,177.02	0.65 %
7050 -- Communications	77,300.00	19,705.36	57,594.64	25.49 %
7060 -- Food	2,500.00	0.00	2,500.00	0.00 %
7070 -- Household Supplies	33,760.00	6,345.80	27,414.20	18.80 %
7090 -- Insurance (Liability)	31,000.00	27,333.00	3,667.00	88.17 %
7120 -- Equipment Maintenance	35,000.00	1,533.70	33,466.30	4.38 %
7200 -- Structure & Ground Maintenance	38,550.00	5,595.84	32,954.16	14.52 %
7205 -- Fire Defense Zone	140,750.00	8,875.00	131,875.00	6.31 %



Financial Status

As of: 9/30/2015 (25% 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	9/30/2015 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	0.00	3,100.00	0.00 %
7324 -- Audit and Accounting Fees	23,250.00	0.00	23,250.00	0.00 %
7348 -- Instruments & Equip. < \$5000	99,090.00	-115.70	99,205.70	-0.12 %
7363 -- Equipment Maintenance (Vehicles)	58,000.00	12,776.14	45,223.86	22.03 %
7400 -- Medical, Dental and Lab	44,860.00	10,031.94	34,828.06	22.36 % 12
7430 -- Memberships	9,500.00	6,469.96	3,030.04	68.10 %
7450 -- Office Expense	58,530.00	2,506.84	56,023.16	4.28 %
7460 -- Professional & Special Service	371,000.00	38,676.17	332,323.83	10.42 %
7507 -- ADP Payroll Fees	7,500.00	1,499.23	6,000.77	19.99 %
7510 -- Contractual Services	43,300.00	21,367.46	21,932.54	49.35 % 13
7530 -- Publications & Legal Notices	3,000.00	1,277.62	1,722.38	42.59 %
7546 -- Administrative Expense	165,000.00	0.00	165,000.00	0.00 %
7580 -- Rents/Leases-Structure	4,400.00	911.55	3,488.45	20.72 %
7630 -- Small Tools & Instruments	12,090.00	1,661.79	10,428.21	13.75 %
7650 -- Special Departmental Expense	61,500.00	10,943.93	50,556.07	17.80 %
7671 -- Special Projects	17,500.00	938.75	16,561.25	5.36 %
7730 -- Transportation and Travel	25,000.00	2,546.04	22,453.96	10.18 %
7731 -- Gasoline-Oil-Fuel	63,000.00	10,209.32	52,790.68	16.21 %
7732 -- Training	89,750.00	3,528.84	86,221.16	3.93 %
7760 -- Utilities	48,000.00	8,682.73	39,317.27	18.09 %
Services and Supplies	1,615,730.00	203,624.29	1,412,105.71	12.60 %
Other Charges				
7860 -- Contrib To Other Agencies	25,000.00	0.00	25,000.00	0.00 %
Other Charges	25,000.00	0.00	25,000.00	0.00 %
Capital Assets				
8300 -- Equipment	153,250.00	0.00	153,250.00	0.00 %
Capital Assets	153,250.00	0.00	153,250.00	0.00 %

Financial Status

As of: 9/30/2015 (25% 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	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Expenditures	17,434,815.00	4,826,608.81	12,608,206.19	27.68 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	2,459,473.00	0.00	-2,459,473.00	0.00 %
Other Financing Sources	2,459,473.00	0.00	-2,459,473.00	0.00 %
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	-392,812.00	-1,786,785.00	-28.18 %
Changes to Fund Balances				
Decrease to Restricted				
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	-5,173,911.59	-5,174,689.59	-665,027.20 %

Financial Status

As of: 9/30/2015 (25% 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	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
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 %
Revenues	1.00	9.91	8.91	991.00 %
Expenditures				
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 %
Other Charges				
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 %
Expenditures	54,573.00	32,814.60	21,758.40	60.13 %
Other Financing Sources & Uses				
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: 9/30/2015 (25% 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	9/30/2015 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: 9/30/2015 (25% 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	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
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 %
Revenues	886.00	3,467.93	2,581.93	391.41 %
Expenditures				
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 %
Capital Assets				
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 %
Other Financing Sources & Uses				
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 %
Changes to Fund Balances				
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: 9/30/2015 (25% 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	9/30/2015 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: 9/30/2015 (25% 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	9/30/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
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 %
Revenues	3,164.00	11,035.34	7,871.34	348.78 %
Expenditures				
Capital Assets				
8100 -- Land	100,000.00	0.00	100,000.00	0.00 %
8700 -- Work in Progress	0.00	2,891.00	-2,891.00	--
Capital Assets	100,000.00	2,891.00	97,109.00	2.89 %
Expenditures				
Expenditures	100,000.00	2,891.00	97,109.00	2.89 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	2,459,473.00	0.00	2,459,473.00	0.00 %
Other Financing Uses	2,459,473.00	0.00	2,459,473.00	0.00 %
Other Financing Sources & Uses				
Other Financing Sources & Uses	-2,459,473.00	0.00	2,459,473.00	0.00 %
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	3,164.00	3,163.92	0.08	100.00 %
Increase to Restricted	3,164.00	3,163.92	0.08	100.00 %
Changes to Fund Balances				
Changes to Fund Balances	-3,164.00	-3,163.92	0.08	100.00 %
Montecito Fire Land & Building	-2,559,473.00	4,980.42	2,564,453.42	-0.19 %
Net Financial Impact	-2,604,668.00	-5,344,732.03	-2,740,064.03	205.20 %

Revenue Transactions

From 9/1/2015 to 9/30/2015

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 3380 -- Interest Income				
AUT - INTACCR	9/30/2015		INTEREST APPORTIONMENT ACCRUAL	2,146.51
			Total Interest Income	2,146.51
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0915	9/30/2015		FMV ADJUSTMENTS	-2,865.52
			Total Unrealized Gain/Loss Invstmnts	-2,865.52
Line Item Account 5105 -- Reimb for District Services				
DJE - 0073420	9/2/2015		EMS Mgmt LLC, First response payment Q1	24,045.39
JE - 0124812	9/18/2015		INVOICE# 2015-15 DISPATCH SERVICES	21,714.00
			Total Reimb for District Services	45,759.39
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV0915	9/30/2015		FMV RESTRICTED FUND BALANCE ADJUSTMENT	2,865.52
			Total Unrealized Gains	2,865.52
			Total Montecito Fire Protection Dist	47,905.90

Revenue Transactions

From 9/1/2015 to 9/30/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2015		INTEREST APPORTIONMENT ACCRUAL	9.83
			Total Interest Income	9.83
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0915	9/30/2015		FMV ADJUSTMENTS	0.08
			Total Unrealized Gain/Loss Invstmnts	0.08
			Total Montecito Fire Pension Oblig	9.91

Revenue Transactions

From 9/1/2015 to 9/30/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2015		INTEREST APPORTIONMENT ACCRUAL	2,582.50
			Total Interest Income	2,582.50
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0915	9/30/2015		FMV ADJUSTMENTS	885.43
			Total Unrealized Gain/Loss Invstmnts	885.43
			Total Montecito Fire Cap Outlay Res	3,467.93

Revenue Transactions

From 9/1/2015 to 9/30/2015

Selection Criteria: Fund = 3650-3653

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	9/30/2015		INTEREST APPORTIONMENT ACCRUAL	7,871.42
			Total Interest Income	7,871.42
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0915	9/30/2015		FMV ADJUSTMENTS	3,163.92
			Total Unrealized Gain/Loss Invstmnts	3,163.92
			Total Montecito Fire Land & Building	11,035.34

Expenditure Transactions

From 9/1/2015 to 9/30/2015

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 6100 -- Regular Salaries						
CLM - 0351356	9/1/2015		Employee paid insurance, August	1,549.22	244645	AFLAC
CLM - 0351360	9/1/2015		Employer & employee contributions, 9/1/15	21,757.55	356600	MASSMUTUAL
CLM - 0351913	9/1/2015		Employee retirement contribution, 9/1/15	13,430.31	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0013703	9/1/2015		Montecito Fire Payroll, 9/1/15	462,764.36	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0124758	9/1/2015		Overtime adjustment, 9/1/15	-229,810.67		
EFC - 0013704	9/9/2015		Montecito Fire FSA plan pmts, 8/26-9/9/15	598.22	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0354496	9/16/2015		Health Benefits, September	3,816.22	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0354497	9/16/2015		Employee retirement contribution, 9/16/15	13,463.01	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0354499	9/16/2015		Employer & employee contributions, 9/16/15	21,607.55	356600	MASSMUTUAL
CLM - 0354500	9/16/2015		Employee paid dues & insurance, 9/16/15	7,297.00	556913	MONTECITO FIREMENS ASSOC
EFC - 0013801	9/16/2015		Montecito Fire Payroll, 9/16/15	377,227.05	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0125260	9/16/2015		Overtime adjustment, 9/16/15	-149,419.19		
EFC - 0013814	9/30/2015		Montecito Fire FSA plan pmts, 9/10-9/28/15	1,616.95	788368	CONEXIS BENEFITS ADMINISTRATOR LP
Total Regular Salaries				545,897.58		
Line Item Account 6300 -- Overtime						
JE - 0124758	9/1/2015		Overtime adjustment, 9/1/15	1,024.06		
JE - 0125260	9/16/2015		Overtime adjustment, 9/16/15	540.87		
Total Overtime				1,564.93		
Line Item Account 6301 -- Overtime - Reimbursable						
JE - 0124758	9/1/2015		Overtime adjustment, 9/1/15	196,753.65		
JE - 0125260	9/16/2015		Overtime adjustment, 9/16/15	112,514.66		
Total Overtime - Reimbursable				309,268.31		

Expenditure Transactions

From 9/1/2015 to 9/30/2015

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 6310 -- Overtime - Constant Staffing						
JE - 0124758	9/1/2015		Overtime adjustment, 9/1/15	32,032.96		
JE - 0125260	9/16/2015		Overtime adjustment, 9/16/15	36,363.66		
			Total Overtime - Constant Staffing	68,396.62		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0351913	9/1/2015		District retirement contributions, 9/1/15	61,643.00	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0354497	9/16/2015		District retirement contributions, 9/16/15	61,856.18	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
			Total Retirement Contribution	123,499.18		
Line Item Account 6475 -- Retiree Medical OPEB						
EFC - 0013730	9/18/2015		PARS OPEB Contribution for FY 15-16	823,478.00	011208	PARS PUBLIC AGENCY RETIREMENT SERVICES
			Total Retiree Medical OPEB	823,478.00		
Line Item Account 6550 -- FICA/Medicare						
EFC - 0013703	9/1/2015		Montecito Fire Payroll, 9/1/15	6,810.45	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0013801	9/16/2015		Montecito Fire Payroll, 9/16/15	5,346.92	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			Total FICA/Medicare	12,157.37		
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0351354	9/1/2015		Dental insurance, September	14,227.03	711633	DELTA DENTAL
MIC - 0070819	9/1/2015		Vision insurance - active, September	1,588.60	855111	Vision Service Plan-CA
MIC - 0070819	9/1/2015		Vision insurance - retirees, September	1,318.20	855111	Vision Service Plan-CA
CLM - 0354496	9/16/2015		Health Benefits, September	95,917.54	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0354498	9/16/2015		Life Insurance, September	709.68	007069	LINCOLN NATIONAL LIFE INS
CLM - 0353205	9/18/2015		FSA administrative fee, August	97.75	788368	CONEXIS BENEFITS ADMINISTRATOR LP
			Total Health Insurance Contrib	113,858.80		

Expenditure Transactions

From 9/1/2015 to 9/30/2015

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 6700 -- Unemployment Ins Contribution						
EFC - 0013703	9/1/2015		Montecito Fire Payroll, 9/1/15	55.21	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0013801	9/16/2015		Montecito Fire Payroll, 9/16/15	4.60	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				59.81		
Line Item Account 7050 -- Communications						
MIC - 0071095	9/10/2015		805-181-0808	50.76	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-565-9618	61.95	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-969-0318	64.74	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-RT0-0176	50.76	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-RT0-2320	50.76	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-RT5-5839	143.58	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-RT7-4343	50.76	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-RT7-4365	50.76	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-RTO-6142	115.87	308867	VERIZON CALIFORNIA
MIC - 0071095	9/10/2015		805-UH0-4248	668.32	308867	VERIZON CALIFORNIA
CLM - 0353240	9/18/2015		Phone services, October	498.72	009201	IMPULSE INTERNET SERVICES
MIC - 0071322	9/18/2015		Satellite phone charges, July	150.18	005120	SATCOM GLOBAL INC
MIC - 0071322	9/18/2015		Satellite phone charges, August	151.00	005120	SATCOM GLOBAL INC
CLM - 0353327	9/28/2015		CAD connectivity & Internet	2,731.77	776537	COX COMMUNICATIONS
Total Communications				4,839.93		
Line Item Account 7070 -- Household Supplies						
CLM - 0350838	9/1/2015		Washing machine, Sta. 1	1,225.29	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0353345	9/17/2015		Blinds for staff offices	369.60	012156	SANTA BARBARA SCREEN & SHADE CO
MIC - 0071349	9/18/2015		Refuse disposal, Sta. 1	363.04	509950	Marborg Industries
MIC - 0071349	9/18/2015		Refuse disposal, Sta. 2	136.02	509950	Marborg Industries
MIC - 0071371	9/18/2015		Bottled water, Sta. 1	164.50	032539	READY REFRESH BY NESTLE

Expenditure Transactions

From 9/1/2015 to 9/30/2015

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 - 0071371	9/18/2015		Bottled water, Sta. 2	53.98	032539	READY REFRESH BY NESTLE
Total Household Supplies				2,312.43		
Line Item Account 7120 -- Equipment Maintenance						
CLM - 0350838	9/1/2015		OSHA compliance labels	36.81	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0353329	9/18/2015		Fire extinguisher recharge	75.00	424150	JOY EQUIPMENT PROTECTION
Total Equipment Maintenance				111.81		
Line Item Account 7200 -- Structure & Ground Maintenance						
CLM - 0353343	9/18/2015		Landscape maintenance	500.00	639830	Peyton Scapes
CLM - 0353343	9/18/2015		Palm tree trimming and dump	125.00	639830	Peyton Scapes
MIC - 0071374	9/28/2015		Soft water service, semi-annual	541.50	657914	Rayne Water Conditioning Santa Barbara
MIC - 0071374	9/28/2015		Soft water service, semi-annual	274.86	657914	Rayne Water Conditioning Santa Barbara
Total Structure & Ground Maintenance				1,441.36		
Line Item Account 7348 -- Instruments & Equip. < \$5000						
CLM - 0350838	9/1/2015		Rope rescue equipment (budgeted)	1,357.21	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0353164	9/18/2015		Rope rescue equipment	357.09	119515	CMC RESCUE INC
Total Instruments & Equip. < \$5000				1,714.30		
Line Item Account 7363 -- Equipment Maintenance						
CLM - 0350838	9/1/2015		Storage box for Utility 91	693.31	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0353337	9/17/2015		Power supply plug in for 903	298.56	436027	BURTONS FIRE INC
CLM - 0353168	9/18/2015		Air filters (2) for E92	373.20	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
CLM - 0353172	9/18/2015		Amber light bulb module for U93	190.79	014465	JOHNSON EQUIPMENT CO
MIC - 0071320	9/18/2015		E92 repair: Radiator replacement	8,270.03	064378	LOS ANGELES TRUCK CENTERS
MIC - 0071320	9/18/2015		E91 repair: fan clutch repair	1,369.84	064378	LOS ANGELES TRUCK CENTERS
AUT - SUTAXJE	9/30/2015		SUTAX JE - September 2015	0.39		

Expenditure Transactions

From 9/1/2015 to 9/30/2015

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 7430 -- Memberships				11,196.12		
CLM - 0353113	9/17/2015		Annual Lifepak maintenance (budgeted)	5,229.96	008286	PHYSIO CONTROL
			Total Memberships	5,229.96		12
Line Item Account 7450 -- Office Expense				14.54	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0350838	9/1/2015		Shipping/mailling charges			
CLM - 0353236	9/18/2015		Office copier usage fee, August	213.08	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
Line Item Account 7460 -- Professional & Special Service				227.62		
CLM - 0353116	9/17/2015		CWPP study, August	6,473.42	065735	GEO ELEMENTS LLC
CLM - 0353196	9/18/2015		Legal services, August	2,861.50	645665	Price Postel & Parma
CLM - 0353204	9/18/2015		Pre-employment background check - 1 employee	746.25	018022	SINTRA GROUP
CLM - 0353228	9/18/2015		Mapping services, August	187.50	314620	JDL Mapping
CLM - 0353322	9/18/2015		LiveScan fingerprint screening (2)	98.00	130890	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES
MIC - 0071348	9/22/2015		Network IT support, August	4,320.00	602719	INFORMA CORP
MIC - 0071348	9/22/2015		CAD IT support, August	60.00	602719	INFORMA CORP
Total Professional & Special Service				14,746.67		
Line Item Account 7507 -- ADP Payroll Fees				260.64	050379	ADP INC
EFC - 0013731	9/4/2015		ADP fees, 8/31/15			
EFC - 0013815	9/25/2015		ADP fees, 9/15/15	215.12	050379	ADP INC
Total ADP Payroll Fees				475.76		
Line Item Account 7510 -- Contractual Services				195.19	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0350838	9/1/2015		Subscriptions: Active911, online fax, offsite svr			
CLM - 0353222	9/18/2015		UPS service agreement: FY 15-16	1,900.53	056392	NATIONWIDE POWER SOLUTIONS INC



Expenditure Transactions

From 9/1/2015 to 9/30/2015

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 7630 -- Small Tools & Instruments				2,095.72		
CLM - 0350838	9/1/2015		iPhone/iPad cases, chargers, keyboard (932/903)	496.55	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0350838	9/1/2015		Replace worn console retractor clips (4)	95.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0350838	9/1/2015		Yeti ice cooler for 903 vehicle	287.95	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0350838	9/1/2015		Haz Mat equipment calibration, batteries, gas can	545.61	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	9/30/2015		SUTAX JE - September 2015	18.28		
Total Contractual Services				2,095.72		
Total Small Tools & Instruments				1,443.39		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0350838	9/1/2015		K. Taylor: CSDA General Manager Conference	383.86	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0351358	9/4/2015		E. Klemowicz Reimb: Mad River fire asgmt car/meals	1,589.89	029286	ERIC KLEMOWICZ
CLM - 0353202	9/18/2015		K. Kellogg Reimb: Gasquet fire asgmt meals	46.00	035473	KERRY KELLOGG
Total Transportation and Travel				2,019.75		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0350838	9/1/2015		Gasoline charges (CC 7/22/15)	442.80	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0351358	9/4/2015		E. Klemowicz Reimb: Mad River fire asgmt fuel	183.79	029286	ERIC KLEMOWICZ
CLM - 0354714	9/29/2015		Diesel fuel, August/September	4,134.81	769681	SOUTHERN COUNTIES FUELS
CLM - 0354714	9/29/2015		Generator fuel, Sta. 1 and Sta. 2	391.10	769681	SOUTHERN COUNTIES FUELS
Total Gasoline-Oil-Fuel				5,152.50		
Line Item Account 7732 -- Training						
CLM - 0350838	9/1/2015		L. Grant EMT recertification fee	59.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0353213	9/18/2015		R. Galbraith Reimb: Rescue Systems 2	281.15	031572	ROBERT GALBRAITH
Total Training				340.15		

Expenditure Transactions

From 9/1/2015 to 9/30/2015

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 7760 -- Utilities						
CLM - 0353237	9/17/2015		Electricity service, Sta. 1 & 2	2,030.21	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0071351	9/18/2015		Gas service, Sta. 1 - 09/04/15	44.26	767800	THE GAS COMPANY
MIC - 0071351	9/18/2015		Gas service, Sta. 2 - 09/04/15	52.00	767800	THE GAS COMPANY
MIC - 0071373	9/18/2015		Water service, Sta. 1	370.09	556712	MONTECITO WATER DISTRICT
MIC - 0071373	9/18/2015		Water service, Sta. 2	124.57	556712	MONTECITO WATER DISTRICT
Total Utilities				2,621.13		
Total Montecito Fire Protection Dist				2,054,149.20		

Financial Trend

As of: 9/30/2015
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	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual	9/30/2015 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	0.00	0.00	22,257.20
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	0.00	0.00	-297.88
3040 -- Property Tax-Prior Secured	-1,362.07	-102.20	119.31
3050 -- Property Tax-Prior Unsecured	0.00	0.00	56.05
3054 -- Supplemental Pty Tax-Current	21,200.01	16,261.83	0.00
3056 -- Supplemental Pty Tax-Prior	16,533.53	-2,580.20	0.00
Taxes	36,371.47	13,579.43	21,648.32
Use of Money and Property			
3380 -- Interest Income	1,848.22	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	0.00	8,144.00	0.00
Use of Money and Property	8,695.55	8,864.41	-719.01
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	40,276.11	86,886.41	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
Intergovernmental Revenue-State	40,276.11	86,886.41	0.00
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	106,088.36	0.00	0.00
Intergovernmental Revenue-Federal	106,088.36	0.00	0.00
Charges for Services			
5105 -- Reimb for District Services	0.00	21,435.00	21,714.39
Charges for Services	0.00	21,435.00	21,714.39

Financial Trend

As of: 9/30/2015
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	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual	9/30/2015 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	48,459.86	23,780.86	0.00
Miscellaneous Revenue	48,459.86	23,780.86	0.00
Revenues	239,891.35	154,546.11	42,643.70
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	1,269,049.09	1,286,194.09	1,331,235.81
6300 -- Overtime	281,149.67	381,483.09	-47,379.51 6-8
6301 -- Overtime - Reimbursable	0.00	0.00	572,586.00 New account
6310 -- Overtime - Constant Staffing	0.00	0.00	106,703.31 New account
6400 -- Retirement Contribution	361,372.07	375,456.03	856,548.23 9
6475 -- Retiree Medical OPEB	0.00	0.00	823,478.00 10
6550 -- FICA/Medicare	20,531.71	22,771.44	26,673.48
6600 -- Health Insurance Contrib	390,228.30	396,450.91	438,223.72
6700 -- Unemployment Ins Contribution	148.68	91.61	118.05
6900 -- Workers Compensation	190,611.73	268,016.25	514,797.43 11
Salaries and Employee Benefits	2,513,091.25	2,730,463.42	4,622,984.52
Services and Supplies			
7030 -- Clothing and Personal	1,480.48	804.46	322.98
7050 -- Communications	20,477.56	22,813.22	19,705.36
7060 -- Food	80.10	147.20	0.00
7070 -- Household Supplies	3,766.61	4,489.60	6,345.80
7090 -- Insurance	29,867.10	29,302.00	27,333.00
7120 -- Equipment Maintenance	46,121.44	5,416.26	1,533.70
7200 -- Structure & Ground Maintenance	3,005.43	4,011.09	5,595.84
7205 -- Fire Defense Zone	0.00	2,750.00	8,875.00

Financial Trend

As of: 9/30/2015
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	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual	9/30/2015 Year-To-Date Actual
7322 -- Consulting & Mgmt Fees	0.00	498.64	0.00
7324 -- Audit and Accounting Fees	4,201.25	3,648.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	-115.70
7363 -- Equipment Maintenance (Vehicles)	0.00	3,795.77	12,776.14
7400 -- Medical, Dental and Lab	2,599.56	3,018.38	10,031.94
7430 -- Memberships	1,190.00	1,290.00	6,469.96
7440 -- Miscellaneous Expense	5,790.00	0.00	0.00
7450 -- Office Expense	3,996.44	6,026.03	2,506.84
7460 -- Professional & Special Service	27,604.95	58,202.84	38,676.17
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,555.64	1,488.34	1,499.23
7510 -- Contractual Services	0.00	26,374.02	21,367.46
7530 -- Publications & Legal Notices	79.04	1,107.60	1,277.62
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	875.00	825.00	911.55
7630 -- Small Tools & Instruments	33.66	1,363.52	1,661.79
7650 -- Special Departmental Expense	12,025.36	30,735.94	10,943.93
7653 -- Training Fees & Supplies	0.00	0.00	0.00
7671 -- Special Projects	0.00	3,577.07	938.75
7730 -- Transportation and Travel	3,967.86	507.99	2,546.04
7731 -- Gasoline-Oil-Fuel	14,726.44	8,617.08	10,209.32
7732 -- Training	2,889.48	1,802.15	3,528.84
7760 -- Utilities	10,200.33	9,787.29	8,682.73
Services and Supplies	196,563.73	232,399.49	203,624.29
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00

Financial Trend

As of: 9/30/2015
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	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual	9/30/2015 Year-To-Date Actual
Capital Assets			
8300 -- Equipment	1,981.17	17,861.44	0.00
8700 -- Work in Progress	0.00	531.00	0.00
Capital Assets	1,981.17	18,392.44	0.00
Expenditures	2,711,636.15	2,981,255.35	4,826,608.81
Other Financing Sources & Uses			
Other Financing Sources	0.00	0.00	0.00
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	364,525.70	379,313.00	392,812.00
Other Financing Uses	364,525.70	379,313.00	392,812.00
Other Financing Sources & Uses	-364,525.70	-379,313.00	-392,812.00
Changes to Fund Balances			
Decrease to Nonspendables	0.00	0.00	0.00
9605 -- Prepaids/Deposits	0.00	0.00	0.00
Decrease to Nonspendables	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	2,865.52
9797 -- Unrealized Gains	0.00	0.00	2,865.52
Decrease to Restricted	0.00	0.00	2,865.52
Increase to Nonspendables	4,386.00	3,258.00	0.00
9605 -- Prepaids/Deposits	4,386.00	3,258.00	0.00
Increase to Nonspendables	4,386.00	3,258.00	0.00

Financial Trend

As of: 9/30/2015
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	9/30/2013 Year-To-Date Actual	9/30/2014 Year-To-Date Actual	9/30/2015 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	-2,840,656.50	-3,209,280.24	-5,173,911.59
Net Financial Impact	-2,840,656.50	-3,209,280.24	-5,173,911.59

Expenditure Trend

As of: 9/30/2015
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	4/30/2015 Month-To-Date Actual	5/31/2015 Month-To-Date Actual	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
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	518,185.48	522,300.02	834,050.93	251,071.44	534,266.79	545,897.58
6300 -- Overtime	136,818.97	75,132.54	113,568.03	-24,929.21	-24,015.23	1,564.93
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	25,051.42	238,266.27	309,268.31
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	16,672.63	21,634.06	68,396.62
6400 -- Retirement Contribution	149,321.16	146,683.82	221,951.98	611,736.49	121,312.56	123,499.18
6475 -- Retiree Medical OPEB	536,712.00	0.00	536,712.00	0.00	0.00	823,478.00
6550 -- FICA/Medicare	8,866.20	7,958.02	12,059.05	4,136.44	10,379.67	12,157.37
6600 -- Health Insurance Contrib	121,894.57	114,375.44	17,231.58	210,506.12	113,858.80	113,858.80
6700 -- Unemployment Ins Contribution	284.24	60.64	140.42	4.60	53.64	59.81
6900 -- Workers Compensation	-2,149.28	80,674.60	-6,447.84	523,394.55	-8,597.12	0.00
Total Salaries and Employee Benefits	1,469,933.34	947,185.08	1,729,266.15	1,617,644.48	1,007,159.44	1,998,180.60
Services and Supplies						
7030 -- Clothing and Personal	541.16	3,863.39	195.73	2.48	320.50	0.00
7050 -- Communications	8,013.00	8,341.82	8,038.97	6,501.85	8,363.58	4,839.93
7060 -- Food	1,779.07	0.00	499.62	0.00	0.00	0.00
7070 -- Household Supplies	3,082.99	1,820.88	4,199.11	828.68	3,204.69	2,312.43
7090 -- Insurance	0.00	0.00	0.00	27,333.00	0.00	0.00
7120 -- Equipment Maintenance	1,710.48	2,619.18	3,146.74	-37.00	1,458.89	111.81
7200 -- Structure & Ground Maintenance	8,124.22	2,969.00	34,965.53	1,436.05	2,718.43	1,441.36
7205 -- Fire Defense Zone	12,937.91	8,800.00	42,968.18	0.00	8,875.00	0.00
7322 -- Consulting & Mgmt Fees	1,053.20	0.00	754.90	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	4,406.00	0.00	7,893.24	0.00	0.00	0.00
7348 -- Instruments & Equip. < \$5000	110.53	0.00	23,834.95	-1,830.00	0.00	1,714.30
7363 -- Equipment Maintenance	4,595.73	4,192.66	18,213.68	53.03	1,526.99	11,196.12
7400 -- Medical, Dental and Lab	2,980.26	965.43	2,111.36	94.55	9,937.39	0.00
7430 -- Memberships	0.00	0.00	0.00	1,040.00	200.00	5,229.96

Expenditure Trend

As of: 9/30/2015
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	4/30/2015 Month-To-Date Actual	5/31/2015 Month-To-Date Actual	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
7450 -- Office Expense	4,450.05	1,125.22	4,474.20	787.93	1,491.29	227.62
7460 -- Professional & Special Service	11,392.50	22,799.50	58,066.07	199.50	23,730.00	14,746.67
7506 -- Administrative Expense (SBC)	0.00	140,370.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	483.74	1,067.30	471.93	279.35	744.12	475.76
7510 -- Contractual Services	190.50	307.45	10,141.82	19,271.74	0.00	2,095.72
7530 -- Publications & Legal Notices	0.00	0.00	617.50	0.00	1,277.62	0.00
7546 -- Administrative Expense	140,370.00	-140,370.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	911.55	0.00	0.00	911.55	0.00	0.00
7630 -- Small Tools & Instruments	919.29	2,358.15	3,903.18	0.00	218.40	1,443.39
7650 -- Special Departmental Expense	11,010.98	-146.05	3,075.31	10,969.45	-25.52	0.00
7671 -- Special Projects	25.66	0.00	2,118.15	869.21	69.54	0.00
7730 -- Transportation and Travel	2,245.74	500.42	2,035.80	0.00	526.29	2,019.75
7731 -- Gasoline-Oil-Fuel	4,093.43	3,816.43	8,510.78	-180.53	5,237.35	5,152.50
7732 -- Training	11,315.69	7,760.19	8,006.71	683.50	2,505.19	340.15
7760 -- Utilities	4,196.46	616.74	5,102.09	2,917.21	3,144.39	2,621.13
Total Services and Supplies	240,940.14	73,777.71	253,345.55	72,131.55	75,524.14	55,968.60
Other Charges						
7860 -- Contrib To Other Agencies	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Charges	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets						
8300 -- Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	1,710,873.48	1,020,962.79	1,982,611.70	1,689,776.03	1,082,683.58	2,054,149.20
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	332,406.00	0.00	392,812.00	0.00	0.00

Expenditure Trend

As of: 9/30/2015
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	4/30/2015 Month-To-Date Actual	5/31/2015 Month-To-Date Actual	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
Total Other Financing Uses	0.00	332,406.00	0.00	392,812.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	332,406.00	0.00	392,812.00	0.00	0.00
Changes to Fund Balances						
Changes to Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
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	1,710,873.48	1,353,368.79	1,982,611.70	2,082,588.03	1,082,683.58	2,054,149.20
Total Report	1,710,873.48	1,353,368.79	1,982,611.70	2,082,588.03	1,082,683.58	2,054,149.20

PRICE, POSTEL & PARMA LLP

COUNSELLORS AT LAW
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 SANTA BARBARA, CA 93102-0099

(805) 962-0011

TAX ID # 95-1782877

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

September 4, 2015
 File: 12611
 Invoice #: 123816
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: General Matters	\$1,445.50
Our File Number: 12611-00000	
RE: Station Three	\$2,891.00 Fund 3653
Our File Number: 12611-00059	
RE: Board Mtgs	\$1,416.00
Our File Number: 12611-00061	

Total Current Fees & Costs	\$5,752.50
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SUMMARY OF CURRENT BILLING

Current Fees	\$5,752.50
Current Disbursements	\$0.00

Total Current Fees & Costs	\$5,752.50
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SUMMARY OF PAST DUE BALANCES

Previous Balance	\$1,829.00
Payments - Thank You	\$1,829.00
TOTAL PAST DUE	\$0.00
TOTAL BALANCE DUE	\$5,752.50

Agenda Item #3



TRUSTED SOLUTIONS. LASTING RESULTS.

Montecito Fire Protection District
PARS OPEB Trust Program

Monthly Account Report for the Period
 8/01/2015 to 8/31/2015

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

Account Summary

Source	Beginning Balance as of 8/01/2015	Contributions	Earnings	Expenses*	Distributions	Transfers	Ending Balance as of 8/31/2015
Contributions	\$6,002,790.47	\$0.00	(\$230,263.70)	\$2,834.40	\$0.00	\$0.00	\$5,769,692.37
Totals	\$6,002,790.47	\$0.00	(\$230,263.70)	\$2,834.40	\$0.00	\$0.00	\$5,769,692.37

Investment Selection

Balanced HighMark PLUS

Investment Objective

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

Investment Return

1-Month	3-Month	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
-3.84%	-3.95%	-0.79%	7.10%	8.07%	-	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
Since July 2014

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
July 2014	4,217,056.36	-	(47,142.33)	878.55	4,169,035.48	
August 2014	4,169,035.48	-	85,305.63	2,314.45	4,252,026.66	2.05%
September 2014	4,252,026.66	-	(84,197.13)	1,703.23	4,166,126.30	-1.98%
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%
Total		1,610,136.00	(29,589.27)	27,910.72		