

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, November 9, 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 October 2015 financial statements.
3. Review PARS OPEB Trust Program statement for September 2015.
4. Review Capitol PFG outline of proposed 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, December 10, 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 November 6, 2015.

MONTECITO FIRE PROTECTION DISTRICT



Chip Nickman, Fire Chief

Agenda Item #2

MONTECITO FIRE PROTECTION DISTRICT
CASH RECONCILIATION - ALL FUNDS
October 31, 2015

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 10/1/15	(952,670.76)	181.08	2,210,248.54	7,086,711.47	8,344,470.33
Income:					
Tax Revenue	658,911.65	-	-	-	658,911.65
Interest income	2,146.51	9.83	2,582.50	7,871.42	12,610.26
EMS Mgmt First Response	24,045.39	-	-	-	24,045.39
Cal Card rebate	256.71	-	-	-	256.71
State mandate costs int., 1994-2004	1,375.00	-	-	-	1,375.00
Sale of assets - radios (38)	32,214.00	-	-	-	32,214.00
	<u>718,949.26</u>	<u>9.83</u>	<u>2,582.50</u>	<u>7,871.42</u>	<u>729,413.01</u>
Expenses:					
Claims Processed	(97,376.73)	-	-	(8,806.32)	(106,183.05)
Payroll	(866,119.72)	-	-	-	(866,119.72)
Other:					
Interfund Transfers	2,459,473.00	-	-	(2,459,473.00)	-
Reimbursed expenses*	13,543.61	-	-	-	13,543.61
	<u>1,509,520.16</u>	<u>-</u>	<u>-</u>	<u>(2,468,279.32)</u>	<u>(958,759.16)</u>
Cash Balance at 10/31/15	<u>1,275,798.66</u>	<u>190.91</u>	<u>2,212,831.04</u>	<u>4,626,303.57</u>	<u>8,115,124.18</u>
Cash in Treasury per Balance Sheet	<u>1,670,470.59</u>	<u>190.91</u>	<u>2,212,831.04</u>	<u>4,635,109.89</u>	<u>8,518,602.43</u>
Difference	394,671.93	-	-	8,806.32	403,478.25
Reconciliation:					
Outstanding payroll payments					
Delta Dental	14,367.06	-	-	-	14,367.06
Vision Service Plan	2,940.60	-	-	-	2,940.60
CalPERS retirement contributions	75,650.56	-	-	-	75,650.56
Mass Mutual contributions	22,059.00	-	-	-	22,059.00
Payroll direct deposit	277,941.74	-	-	-	277,941.74
Payroll checks	616.95	-	-	-	616.95
EFT Payable (Acct 1015)					
Village Automotive Repair	519.90	-	-	-	519.90
Accounts payable (Acct 1210)					
Carquest Auto Parts	576.12	-	-	-	576.12
	<u>394,671.93</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>394,671.93</u>

* Summary of reimbursed expenses:

SDRMA - Worker's Comp insurance premium adjustment from 1/1-6/30/15, \$4,104.58
State Compensation Ins Fund - Temporary disability payments, 8/15-8/28/15, \$2,149.28
State Compensation Ins Fund - Temporary disability payments, 8/29-9/11/15, \$2,149.28
State Compensation Ins Fund - Temporary disability payments, 9/12-9/25/15, \$2,149.28
State Compensation Ins Fund - Temporary disability payments, 9/26-10/9/15, \$2,149.28
Conexis Benefits Administration - Flexible spending account refunds, \$406.09
GovConnection - Account refund, \$261.89
S. Bumanglag reimbursement for health premium, employee portion, \$51.04
D. St. Oegger - Reimb. for badge purchased, \$102.60
G. Ventura - Reimb. for personal credit card purchase, \$20.29

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

Payee	Description	Amount
Fund 3650 - General		
Across The Street Productions	Blue Card Command renewal fees (17)	448.00
ADP Inc	ADP fees, 2 periods	494.78
Aflac	Employee paid insurance, September	1,549.22
Aqua Lab Industries	Hydrostatic testing (9 bottles)	192.00
Bound Tree Medical	Patient medical supplies	1,662.18
Bound Tree Medical	Fireline PM medical supplies	52.14
Callback Staffing Solutions LLC	Online scheduling program, 3 months	283.50
Capitol Public Finance Group LLC	Financial policies consulting	2,100.00
Carquest Auto Parts	Belts for E91	224.07
Carquest Auto Parts	Station use tools	77.68
Carquest Auto Parts	Vehicles supplies: air/coolant filters	128.80
Carquest Auto Parts	Brake pads/rotors for R91	447.32
Chapman, Scott	S. Chapman Reimb: Command 2B	1,511.52
Chapman, Scott	S. Chapman Reimb: Management 2A	1,366.60
Chevron Business Card	Gasoline charges: fire assignments	295.62
Community Radio Inc	Gibraltar space rental quarterly, 10-12/15	911.55
Compressed Air of Ca	MAKO air compressor repair kit	187.54
Conexis Benefits Administrator LP	Montecito Fire FSA plan pmts, 9/29-10/28/15	1,535.02
Consolidated Overhead Door	Repair broken garage door, Sta. 2	124.00
Cox Communications	CAD connectivity & Internet	2,761.04
Creative Product Source Inc	Public Education supplies: placemats	1,117.44
Creative Product Source Inc	Public Education supplies: activity cards	533.09
Creative Product Source Inc	Public Education supplies: totes	416.02
Creative Product Source Inc	Public Education supplies: pencils	412.50
Creative Product Source Inc	Public Education supplies: badge stickers	518.04
Department of Justice	LiveScan fingerprint screening (3)	149.00
Dispensing Technology Corp	Hydrant maintenance supplies	189.97
Economy Tree	Post-project chipping: Oak Creek Cyn	860.00
Economy Tree	Post-project chipping: Romero Cyn	2,920.00
Entenmann Rovin Co	Badge repair	55.74
Galbraith, Robert	R. Galbraith Reimb: Dishwasher parts	86.13
Geo Elements Loc	CWPP study, September (Project to date \$43,191)	6,777.50
Gil, Araceli	A. Gil Reimb: CSDA Conference	1,165.44
Hauser, Ben	B. Hauser Reimb: Fire Technology 102/103	293.00
Hayward Lumber Company	Roof prop training materials	547.90
Hickman, Stephen	C. Hickman Reimb: Gasquet fire asgmt meals	71.00
Hugo's Auto Detailing	Car wash service, August	140.00
Hugo's Auto Detailing	Full service detail: 912	200.00
Hugo's Auto Detailing	Car wash service, September	300.00
Hugo's Auto Detailing	Full service details: U93, 912, 900	600.00
Impulse Internet Services	Phone services, November	497.47
Informaco Emend Billing Service	Network IT support, September	1,080.00
Informaco Emend Billing Service	CAD IT support, September	120.00
Kimball Midwest Corp	Mechanic shop tools	303.57
Knox Company	Narcotics medical vaults - 6 (budgeted)	8,806.32
L N Curtis & Sons	E91 section ladder	1,322.94
Marborg Industries	Refuse disposal, Sta. 1	363.04
Med Tech Resource	Patient medical supplies: splints	106.68
Mission Uniform Service Inc	Shop towels, 2 months	703.01
Montecito Village Hardware	Hardware supplies	123.21
Montecito Village Hardware	Station hardware supplies	30.20

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

Payee	Description	Amount
Montecito Water District	Water service, Sta. 1	573.86
National Fire Fighter Wildland	Wildland pants for J. Reed and new auxiliaries	575.01
Norm Katz Psy D	Pre-employment psychological screening	400.00
Peyton Scapes	Landscape maintenance	500.00
Physio Control	Medical rainbow oximetry cable (budgeted)	1,491.74
Precision Imaging	Office copier usage fee, September	182.74
Precision Imaging	Toner for mapping printer	704.28
Ready Refresh By Nestle	Bottled water, Sta. 1	171.34
Ready Refresh By Nestle	Bottled water, Sta. 2	81.34
Safety Kleen Corp	Fuel delivery, Sta. 2	150.00
Safety Kleen Corp	Quarterly solvent tank maintenance, Sta. 2	321.30
Sansum Clinic	Pre-employment medical exam	787.50
Santa Barbara News Press	Board vacancy notice	477.76
Satcom Global Inc	Satellite phone charges	149.67
SB County Auditor-Controller	FIN quarterly billing Q1, FY 15-16	3,661.75
SB County Auditor-Controller	Additional user tax	247.20
Shift Calendars	Shift calendars for 2016	715.64
SM Tire	Tires (6) and installation for E391	3,156.33
Smardan Hatcher Company	Faucet repair kit	28.82
Southern California Edison	Electricity service, Sta. 1	2,014.55
Southern Counties Fuels	Diesel fuel, 10/1/15	698.77
Sprinkle Tire Inc	Tires (4) for U93	507.86
Sprinkle Tire Inc	Stock tires (12) and USAR 91 installation (6)	9,600.07
Sprint	E92 Sim card for MDC, 2 months	75.98
Staples Credit Plan	Office supplies and coffee	125.22
Suds-Duds Launderette	Turnouts cleaned	228.80
SullivanCurtisMonroe Insurance Svcs	Worker's Comp Insurance Broker, 10/15-12/15	6,000.00
The Gas Company	Gas service	102.14
The UPS Store	Shipping charges	15.22
The Village Service Station	Gasoline charges, August	1,603.83
Trace Analytics LLC	MAKO compressed air testing	80.00
Unisource	Household supplies	779.79
United Drain	Sink drain repairs, Sta. 1	175.00
Us Bank Corporate Payment System	Business lunch meeting and County parking fee	30.65
	Rental car to pick up new 903 vehicle	53.37
	Flowers/card for R. Jensen, retirement gift	72.36
	Subscriptions: Active911, online fax, offsite svr	130.04
	T. Ederer: Fire asgmt meals	173.58
	Incident, MERRAG activation and BlueCard food	174.20
	Phone holder (903), phone case/protector (912/921)	210.96
	Wildland packs and T. Ederer Class A shirts	233.86
	Hydrant maintenance supplies	237.24
	Postage stamps and PC monitor cable	447.83
	California state flags (3) and coffee maker	467.93
	Haz mat equipment calibration	472.80
	Fire assignment hotels	511.01
	Fire asgmt gas charges (CC 8/24/15)	643.48
	Gasoline charges (CC 8/24/15)	737.52
	CSDA Conference: Hickman, Taylor, Gil	1,650.00
	Oil, cleaning supplies, new tires (903), battery	2,946.08
Ventura County Fire Protection	Rescue Systems 2 Class: Briner/Galbraith	900.00
Verizon California	Phone services	1,249.85

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

Payee	Description	Amount
Verizon Wireless	Wireless service, September	1,076.74
Verizon Wireless	Cell phone replacement (903)	251.98
Village Automotive Repair Inc	Tire mounting and alignment service, U93	380.35
Village Automotive Repair Inc	Tire mounting and alignment service, 912	259.70
Village Automotive Repair Inc	Vehicle repair for BC and P921	519.90
	Fund 3650 Total	<u>97,376.73</u>

**Montecito Fire Protection District
Summary of Large Disbursements**

Month	Vendor	Description	Approximate Amount
March	PARS	OPEB contribution, quarterly	823,500
April	SB County	Property tax administration fee	165,000
June	PARS	OPEB contribution, quarterly	823,500
July	SDRMA	Worker's compensation insurance premium	523,000
July	CalPERS	Annual accrued liability lump sum payment	551,000
July	Union Bank	Pension obligation bond payment (Fund 3651)	390,000
September	PARS	OPEB contribution, quarterly	823,500
December	PARS	OPEB contribution, quarterly	823,500
December	Union Bank	Pension obligation bond payment (Fund 3651)	402,000

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

Regular Salaries	\$	483,687.27
Part-Time Salaries		2,681.77
Directors Fees		1,320.00
Auxiliary		1,394.00
FLSA Safety		5,602.40
FLSA Dispatch		2,990.60
Overtime		70,367.31
Dispatch Cadre Earnings		2,230.80
Mass Mutual 457 Contribution		8,200.00
4850 Labor Code Payroll		46,433.90
Uniform Allowance		<u>500.00</u>
 Gross Wages	 \$	 625,408.05
 District Contributions to Insurance		 112,788.19
District Contributions to Medicare/FICA		8,056.68
District Contributions to SUI		316.80
CalPERS Employee Contribution, District paid		49,945.13
CalPERS Employer Contribution, Employee paid		(25,984.66)
CalPERS, District Contribution		100,460.11
Health and Dependent Care FSA Contributions		(3,321.32)
Due to AFLAC		<u>(1,549.26)</u>
 Total Benefits		 <u>240,711.67</u>
Grand Total	\$	<u><u>866,119.72</u></u>

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Chapman, S.	09/17/15		24.0	1,767.60		1,767.60		
Poulos, T.	09/24/15		24.0	1,544.04	1,544.04			
Grant, L.	09/25/15		1.5	66.47	66.47			
Poulos, T.	09/25/15		5.0	321.68	321.68			
Bennewate, B.	09/26/15		24.0	1,288.80	1,288.80			
Gil, A.	09/27/15	4.0	-	-			-	Payroll and invoice processing
Gil, A.	09/28/15		1.5	127.10			127.10	Payroll and invoice processing
Wrenn, B.	09/30/15		8.5	376.64	376.64			
Grant, L.	10/01/15		24.0	1,063.44	1,063.44			
Zeitsoff, J.	10/01/15		24.0	1,496.52	1,496.52			
Bennewate, B.	10/02/15		24.0	1,288.80	1,288.80			
Lauritson, R.	10/03/15		24.0	2,925.72	2,925.72			
Whilt, S.	10/03/15		24.0	1,182.24	1,182.24			
Bennewate, B.	10/04/15		24.0	1,288.80	1,288.80			
Jenkins, J.	10/05/15		16.0	1,678.32	1,678.32			
Muller, L.	10/05/15		1.0	46.43	46.43			
Villarreal, J.	10/05/15		24.0	1,902.24	1,902.24			
Zeitsoff, J.	10/05/15		24.0	1,496.52	1,496.52			
Bennewate, B.	10/06/15		24.0	1,288.80	1,288.80			
Zeitsoff, J.	10/06/15		24.0	1,496.52	1,496.52			
Hauser, B.	10/07/15		9.0	524.48	524.48			
Muller, L.	10/07/15		14.0	649.95	649.95			
Wrenn, B.	10/07/15		24.0	1,063.44	1,063.44			
Zeitsoff, J.	10/07/15		24.0	1,496.52	1,496.52			
Lauritson, R.	10/08/15		4.0	487.62	487.62			
Reed, J.	10/10/15		2.5	181.20			181.20	MERRAG fire extinguisher training
Ventura, G.	10/10/15		2.5	289.28			289.28	MERRAG fire extinguisher training
Zeitsoff, J.	10/10/15		24.0	1,496.52	1,496.52			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Davis, S.	10/12/15		24.0	1,444.68	1,444.68			
Muller, L.	10/12/15		24.0	1,114.20	1,114.20			
Payroll 10/16/15				31,394.57	29,029.39	1,767.60	597.58	
Chapman, S.	10/09/15	8.0	16.0	1,178.40	1,178.40			
Bennewate, B.	10/11/15		24.0	1,288.80	1,288.80			
Blake, G.	10/11/15		24.0	1,508.04	1,508.04			
Skei, E.	10/12/15	24.0	-	-	-			
Villarreal, J.	10/12/15	24.0	-	-	-			
Whilt, S.	10/12/15	8.0	16.0	788.16	788.16			
Davis, S.	10/14/15		7.0	421.37			421.37	PALS class
Poulos, T.	10/14/15		24.0	1,544.04	1,544.04			
Ventura, G.	10/14/15		2.5	289.28			289.28	MERRAG shake out preparation
Walkup, R.	10/14/15		24.0	1,508.04	1,508.04			
Wrenn, B.	10/14/15		24.0	1,063.44	1,063.44			
Blake, G.	10/16/15		24.0	1,508.04	1,508.04			
Grant, L.	10/16/15		24.0	1,063.44	1,063.44			
Wrenn, B.	10/16/15		24.0	1,063.44	1,063.44			
Bennewate, B.	10/17/15		24.0	1,288.80	1,288.80			
Edwards, S.	10/17/15		24.0	1,114.20	1,114.20			
Holthe, D.	10/17/15		0.5	41.50	41.50			
Lauritson, R.	10/17/15		24.0	2,925.72	2,925.72			
Lauritson, R.	10/18/15		23.0	2,803.82	2,803.82			
Poulos, T.	10/18/15		23.0	1,479.71	1,479.71			
Fuggles, K.	10/19/15		9.0	643.28	643.28			
Holthe, D.	10/19/15		24.0	1,991.88	1,991.88			
Lauritson, R.	10/19/15		4.5	548.57	548.57			
Purguy, P.	10/19/15		24.0	1,323.00	1,323.00			
Gil, A.	10/20/15		1.5	127.10			127.10	State controller's report
Grant, L.	10/21/15		10.0	443.10	443.10			
Jenkins, J.	10/21/15		17.0	1,783.22	1,783.22			
Jenkins, J.	10/23/15		2.0	209.79	209.79			
Whilt, S.	10/23/15		24.0	1,182.24	1,182.24			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Zeitsoff, J.	10/23/15		24.0	1,496.52	1,496.52			
Widling, A.	10/24/15		24.0	1,925.00	1,925.00			
Mann, K.	10/25/15		24.0	1,730.52	1,730.52			
Whilt, S.	10/25/15		24.0	1,182.24	1,182.24			
Walkup, R.	10/27/15		24.0	1,508.04	1,508.04			
Payroll 11/2/15				38,972.74	38,134.99	-	837.75	
Grand Total				70,367.31	67,164.38	1,767.60	1,435.33	

% of Total 100.00% 95.4% 2.5% 2.0%

**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 Oct 2014	241,929.73	337,702.30	17,819.41	597,451.44

Fiscal Year 2015-16

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	75,118.24
AUGUST	39,374.01	392,353.36	1,923.13	433,650.50
SEPTEMBER	81,872.55	211,227.62	2,502.77	295,602.94
OCTOBER	67,164.38	1,767.60	1,435.33	70,367.31
NOVEMBER				-
DECEMBER				-
JANUARY				-
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
TOTAL	214,752.57	651,702.56	8,283.85	874,738.98
Budget	750,000.00	325,000.00	125,000.00	
% of Budget	28.6%	200.5%	6.6%	

Variance Report
Finance Committee - November 9, 2015

	Report	Line Item	Variance Explanation
1	Balance Sheet	0130	Cash held with Cochrane Property Management for rental property units.
2	Balance Sheet	0230	The receivable balance is for outstanding fire reimbursements from last fiscal year. Payment is expected by 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	6400	The District prepaid a significant portion of retirement contributions to CalPERS. The prepayment results in savings of \$20k.
6	Financial Status	6900	The District's new worker's compensation insurance requires a premium payment at the beginning of the fiscal year.
7	Financial Status Fund 3652	8300	The District prepaid \$165,000 for the new Type 6 Patrol.
8	Financial Status Fund 3653	7901	The budgeted funds transfer of \$2.46M from the Land & Building Fund to prefund the PARS Trust Account posted on 10/1/15.
9	Revenue Transactions	3020	The District received the first large distribution for property tax revenue on 10/28/15.
10	Financial Trend	7363	Vehicle maintenance expenses are currently higher than anticipated for this time of year, due to some major mechanical repairs.
11	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.
12	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: 10/31/2015
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 10/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,014,779.63	3,318,420.25	6,662,729.29	1,670,470.59
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
Total Assets	5,147,055.83	3,322,279.79	6,697,749.16	1,771,586.46
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,840,352.45	1,840,352.45	0.00
1015 -- EFT Payable	3,149.86	839,005.95	836,375.99	519.90
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	2,653,450.51	2,628,202.77	576.12
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	106,090.66	106,090.66	0.00
Total Liabilities	330,019.72	5,737,445.57	5,411,521.87	4,096.02
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	26,172,260.56	23,125,580.41	566,990.44
Total Equity	4,817,036.11	26,175,126.08	23,125,580.41	1,767,490.44
Total Liabilities, Equity & Other Credits	5,147,055.83	31,912,571.65	28,537,102.28	1,771,586.46

Balance Sheet

As of: 10/31/2015
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 10/31/2015
Assets & Other Debits				
Assets				
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
Total Assets	180.58	392,831.92	392,821.41	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: 10/31/2015
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 10/31/2015
Assets & Other Debits				
Assets				
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
Total Assets	2,390,005.95	8,310.06	183,235.92	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: 10/31/2015
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 10/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,082,751.75	14,722.14	2,462,364.00	4,635,109.89
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
Total Assets	7,093,649.67	25,757.48	2,477,086.14	4,642,321.01
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	5,028,164.92	2,573,672.34	-2,454,492.58
Total Equity	7,093,649.67	5,028,164.92	2,576,836.26	4,642,321.01
Total Liabilities, Equity & Other Credits	7,093,649.67	5,033,946.92	2,582,618.26	4,642,321.01

Financial Status

As of: 10/31/2015 (33% 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	10/31/2015 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	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 %
Taxes	15,374,250.00	680,559.97	-14,693,690.03	4.43 %
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	13,065.00	-38,595.00	25.29 %
Use of Money and Property	66,259.00	12,345.99	-53,913.01	18.63 %
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	45,759.78	-137,260.22	25.00 %
Charges for Services	183,020.00	45,759.78	-137,260.22	25.00 %

Financial Status

As of: 10/31/2015 (33% 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	10/31/2015 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	1,631.71	-4,228.29	27.84 %
Miscellaneous Revenue	5,860.00	1,631.71	-4,228.29	27.84 %
Revenues	16,038,754.00	740,297.45	-15,298,456.55	4.62 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,977,727.00	1,877,191.44	5,100,535.56	26.90 %
6300 -- Overtime	125,000.00	7,155.97	117,844.03	5.72 %
6301 -- Overtime - Reimbursable	325,000.00	630,338.56	-305,338.56	193.95 %
6310 -- Overtime - Constant Staffing	750,000.00	171,993.59	578,006.41	22.93 %
6400 -- Retirement Contribution	2,106,890.00	979,684.89	1,127,205.11	46.50 %
6475 -- Retiree Medical OPEB	3,293,913.00	823,478.00	2,470,435.00	25.00 %
6550 -- FICA/Medicare	112,717.00	36,236.08	76,480.92	32.15 %
6600 -- Health Insurance Contrib	1,415,488.00	550,838.08	864,649.92	38.92 %
6700 -- Unemployment Ins Contribution	9,100.00	321.81	8,778.19	3.54 %
6900 -- Workers Compensation	525,000.00	502,095.73	22,904.27	95.64 %
Salaries and Employee Benefits	15,640,835.00	5,579,334.15	10,061,500.85	35.67 %
Services and Supplies				
7030 -- Clothing and Personal	49,500.00	1,131.85	48,368.15	2.29 %
7050 -- Communications	77,300.00	25,768.09	51,531.91	33.34 %
7060 -- Food	2,500.00	174.20	2,325.80	6.97 %
7070 -- Household Supplies	33,760.00	8,984.97	24,775.03	26.61 %
7090 -- Insurance (Liability)	31,000.00	27,333.00	3,667.00	88.17 %
7120 -- Equipment Maintenance	35,000.00	3,045.16	31,954.84	8.70 %
7200 -- Structure & Ground Maintenance	38,550.00	17,467.05	21,082.95	45.31 %
7205 -- Fire Defense Zone	140,750.00	12,655.00	128,095.00	8.99 %

Financial Status

As of: 10/31/2015 (33% 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	10/31/2015 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	3,661.75	19,588.25	15.75 %
7348 -- Instruments & Equip. < \$5000	99,090.00	1,207.24	97,882.76	1.22 %
7363 -- Equipment Maintenance (Vehicles)	58,000.00	32,567.87	25,432.13	56.15 %
7400 -- Medical, Dental and Lab	44,860.00	27,388.39	17,471.61	61.05 %
7430 -- Memberships	9,500.00	1,240.00	8,260.00	13.05 %
7450 -- Office Expense	58,530.00	3,699.95	54,830.05	6.32 %
7460 -- Professional & Special Service	371,000.00	56,090.17	314,909.83	15.12 %
7507 -- ADP Payroll Fees	7,500.00	1,994.01	5,505.99	26.59 %
7510 -- Contractual Services	43,300.00	21,781.00	21,519.00	50.30 %
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	2,345.55	9,744.45	19.40 %
7650 -- Special Departmental Expense	61,500.00	11,685.07	49,814.93	19.00 %
7671 -- Special Projects	17,500.00	4,175.61	13,324.39	23.86 %
7730 -- Transportation and Travel	25,000.00	6,201.09	18,798.91	24.80 %
7731 -- Gasoline-Oil-Fuel	63,000.00	14,188.54	48,811.46	22.52 %
7732 -- Training	89,750.00	8,595.86	81,154.14	9.58 %
7760 -- Utilities	48,000.00	11,576.17	36,423.83	24.12 %
Services and Supplies	1,615,730.00	309,383.97	1,306,346.03	19.15 %
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: 10/31/2015 (33% 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	10/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Expenditures	17,434,815.00	5,888,718.12	11,546,096.88	33.78 %
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				
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	-3,046,680.15	-3,047,458.15	-391,604.13 %

Financial Status

As of: 10/31/2015 (33% 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	10/31/2015 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: 10/31/2015 (33% 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	10/31/2015 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: 10/31/2015 (33% 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	10/31/2015 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: 10/31/2015 (33% 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	10/31/2015 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: 10/31/2015 (33% 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	10/31/2015 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	2,459,473.00	0.00	100.00 %
Other Financing Uses	2,459,473.00	2,459,473.00	0.00	100.00 %
Other Financing Sources & Uses				
Other Financing Sources & Uses	-2,459,473.00	-2,459,473.00	0.00	100.00 %
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	-2,454,492.58	104,980.42	95.90 %
Net Financial Impact	-2,604,668.00	-5,676,973.59	-3,072,305.59	217.95 %

Revenue Transactions

From 10/1/2015 to 10/31/2015

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 3020 -- Property Tax-Current Unsecd AUT - PT03034	10/28/2015		Est Unsecured 1% Collections 7/1/15-9/30/15 (3020)	658,911.65
			Total Property Tax-Current Unsecd	658,911.65
Line Item Account 3409 -- Other Rental of Bldgs and Land JE - 0126766	10/30/2015		Rental income, July-Sept	13,065.00
			Total Other Rental of Bldgs and Land	13,065.00
Line Item Account 5105 -- Reimb for District Services DJE - 0075346	10/30/2015		EMS Mgmt LLC, First response pmt - Q3	24,045.39
			Total Reimb for District Services	24,045.39
Line Item Account 5909 -- Other Miscellaneous Revenue DJE - 0075346	10/30/2015		Cal Card rebate, Q2	256.71
DJE - 0075346	10/30/2015		State mandates costs interest, 1994-2004	1,375.00
			Total Other Miscellaneous Revenue	1,631.71
Line Item Account 5910 -- Oper Trf (In)-General Fund JE - 0125950	10/1/2015		Transfer funds per adopted budget FY 2015-16	2,459,473.00
			Total Oper Trf (In)-General Fund	2,459,473.00
Line Item Account 5919 -- Sale Capital Assets-Prsnl Prop DJE - 0075346	10/30/2015		Payment for return of Reim/BK radios (38)	32,214.00
			Total Sale Capital Assets-Prsnl Prop	32,214.00
			Total Montecito Fire Protection Dist	3,189,340.75

Expenditure Transactions

From 10/1/2015 to 10/31/2015

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 - 0356254	10/1/2015		Employee retirement contribution, 10/1/15	13,190.08	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0356261	10/1/2015		Employee paid insurance, September	1,549.22	244645	AFLAC
CLM - 0356274	10/1/2015		Employer & employee contributions, 10/1/15	22,057.55	356600	MASSMUTUAL
EFC - 0013866	10/1/2015		Montecito Fire Payroll, 10/1/15	375,317.08	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0125865	10/1/2015		Overtime adjustment, 10/1/15	-146,183.75		
EFC - 0013918	10/14/2015		Montecito Fire FSA plan pmts, 9/29-10/11/15	1,194.28	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0358189	10/16/2015		Health Benefits, November	3,816.22	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0358190	10/16/2015		Employee retirement contribution, 10/16/15	13,674.25	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0358193	10/16/2015		Employer & employee contributions, 10/16/15	22,057.55	356600	MASSMUTUAL
CLM - 0358197	10/16/2015		Employee paid dues & insurance, 10/16/15	7,297.00	556913	MONTECITO FIREMENS ASSOC
EFC - 0013946	10/16/2015		Montecito Fire Payroll, 10/16/15	259,742.55	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0126410	10/16/2015		Overtime adjustment, 10/16/15	-31,394.57		
JE - 0126410	10/16/2015		Payroll check transfer to County, 10/16/15	3,754.56		
EFC - 0014014	10/28/2015		Montecito Fire FSA plan pmts, 10/12-10/28/15	340.74	788368	CONEXIS BENEFITS ADMINISTRATOR LP
DJE - 0075346	10/30/2015		Flexible spending account refunds (6/2015)	-406.09		
DJE - 0075346	10/30/2015		S. Bumanglag health premium, EE portion	-51.04		
			Total Regular Salaries	545,955.63		
Line Item Account 6300 -- Overtime						
JE - 0125865	10/1/2015		Overtime adjustment, 10/1/15	1,961.90		
JE - 0126410	10/16/2015		Overtime adjustment, 10/16/15	597.58		
JE - 0126774	10/30/2015		Correct OT accrual JE posted on 8/31 - JE 0124426	51,976.00		
			Total Overtime	54,535.48		

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Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6301 -- Overtime - Reimbursable						
JE - 0125865	10/1/2015		Overtime adjustment, 10/1/15	98,712.96		
JE - 0126410	10/16/2015		Overtime adjustment, 10/16/15	1,767.60		
JE - 0126774	10/30/2015		Correct OT accrual JE posted on 8/31 - JE 0124426	-42,728.00		
			Total Overtime - Reimbursable	57,752.56		
Line Item Account 6310 -- Overtime - Constant Staffing						
JE - 0125865	10/1/2015		Overtime adjustment, 10/1/15	45,508.89		
JE - 0126410	10/16/2015		Overtime adjustment, 10/16/15	29,029.39		
JE - 0126774	10/30/2015		Correct OT accrual JE posted on 8/31 - JE 0124426	-9,248.00		
			Total Overtime - Constant Staffing	65,290.28		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0356254	10/1/2015		District retirement contributions, 10/1/15	60,428.43	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0358190	10/16/2015		District retirement contributions, 10/16/15	62,708.23	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
			Total Retirement Contribution	123,136.66		
Line Item Account 6550 -- FICA/Medicare						
EFC - 0013866	10/1/2015		Montecito Fire Payroll, 10/1/15	5,666.27	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0013946	10/16/2015		Montecito Fire Payroll, 10/16/15	3,896.33	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			Total FICA/Medicare	9,562.60		
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0356257	10/1/2015		Dental insurance, October	14,227.03	711633	DELTA DENTAL
MIC - 0072161	10/1/2015		Vision insurance - active, October	1,588.60	855111	Vision Service Plan-CA
MIC - 0072161	10/1/2015		Vision insurance - retirees, October	1,318.20	855111	Vision Service Plan-CA
CLM - 0358189	10/16/2015		Health Benefits, November	94,770.85	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0358192	10/16/2015		Life Insurance, November	709.68	007069	LINCOLN NATIONAL LIFE INS

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Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6700 -- Unemployment Ins Contribution				112,614.36		
EFC - 0013866	10/1/2015		Montecito Fire Payroll, 10/1/15	87.17	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0013946	10/16/2015		Montecito Fire Payroll, 10/16/15	116.59	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Health Insurance Contrib						
Line Item Account 6900 -- Workers Compensation				203.76		
DJE - 0075346	10/30/2015		SDRMA premium adjustment, 1/1-6/30/15	-4,104.58		
DJE - 0075346	10/30/2015		Disability payments, 8/15-8/28/15	-2,149.28		
DJE - 0075346	10/30/2015		Disability payments, 8/29-9/11/15	-2,149.28		
DJE - 0075346	10/30/2015		Disability payments, 9/12-9/25/15	-2,149.28		
DJE - 0075346	10/30/2015		Disability payments, 9/26-10/9/15	-2,149.28		
Total Unemployment Ins Contribution						
Line Item Account 7030 -- Clothing and Personal				-12,701.70		
CLM - 0357792	10/21/2015		Wildland packs and T. Ederer Class A shirts	233.86	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0358328	10/27/2015		Wildland pants for J. Reed and new auxiliaries	575.01	000184	NATIONAL FIRE FIGHTER WILDLAND CORPORATION
Total Workers Compensation						
Line Item Account 7050 -- Communications				808.87		
CLM - 0353368	10/5/2015		E92 Sim card for MDC, August	37.99	009266	SPRINT
CLM - 0357001	10/15/2015		Wireless service, September	1,076.74	297454	VERIZON WIRELESS
CLM - 0357001	10/15/2015		Cell phone replacement (903)	251.98	297454	VERIZON WIRELESS
CLM - 0357022	10/15/2015		CAD connectivity & Internet	2,761.04	776537	COX COMMUNICATIONS
CLM - 0357024	10/16/2015		Phone services, November	497.47	009201	IMPULSE INTERNET SERVICES
MIC - 0072340	10/16/2015		805-181-0808	45.44	308867	VERIZON CALIFORNIA
MIC - 0072340	10/16/2015		805-565-9618	56.62	308867	VERIZON CALIFORNIA
MIC - 0072340	10/16/2015		805-969-0318	59.41	308867	VERIZON CALIFORNIA
Total Clothing and Personal						

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Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0072340	10/16/2015		805-RT0-0176	45.44	308867	VERIZON CALIFORNIA
MIC - 0072340	10/16/2015		805-RT0-2320	45.44	308867	VERIZON CALIFORNIA
MIC - 0072340	10/16/2015		805-RT5-5839	138.26	308867	VERIZON CALIFORNIA
MIC - 0072340	10/16/2015		805-RT7-4343	45.44	308867	VERIZON CALIFORNIA
MIC - 0072340	10/16/2015		805-RT7-4365	45.44	308867	VERIZON CALIFORNIA
MIC - 0072340	10/16/2015		805-RTO-6142	110.55	308867	VERIZON CALIFORNIA
MIC - 0072340	10/16/2015		805-UH0-4248	657.81	308867	VERIZON CALIFORNIA
CLM - 0358204	10/23/2015		Satellite phone charges	149.67	005120	SATCOM GLOBAL INC
CLM - 0358279	10/23/2015		E92 Sim card for MDC, September	37.99	009266	SPRINT
Total Communications				6,062.73		
Line Item Account 7060 -- Food						
CLM - 0357792	10/21/2015		Incident, MERRAG activation and BlueCard food	174.20	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Food				174.20		
Line Item Account 7070 -- Household Supplies						
CLM - 0355333	10/6/2015		Turnouts cleaned	33.50	789085	Suds-Duds Launderette
MIC - 0071920	10/6/2015		Shop towels, Sta. 1	224.62	285433	MISSION UNIFORM SERVICE INC
MIC - 0071920	10/6/2015		Shop towels, Sta. 2	122.26	285433	MISSION UNIFORM SERVICE INC
CLM - 0357792	10/21/2015		California state flags (3) and coffee maker	467.93	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0358232	10/23/2015		Turnouts cleaned	195.30	789085	Suds-Duds Launderette
MIC - 0072615	10/23/2015		Shop towels, Sta. 1	226.92	285433	MISSION UNIFORM SERVICE INC
MIC - 0072615	10/23/2015		Shop towels, Sta. 2	129.21	285433	MISSION UNIFORM SERVICE INC
CLM - 0358200	10/27/2015		Refuse disposal, Sta. 1	363.04	509950	Marborg Industries
MIC - 0072624	10/27/2015		Bottled water, Sta. 1	171.34	032539	READY REFRESH BY NESTLE
MIC - 0072624	10/27/2015		Bottled water, Sta. 2	81.34	032539	READY REFRESH BY NESTLE
CLM - 0358320	10/30/2015		R. Galbraith Reimb: Dishwasher parts	86.13	031572	ROBERT GALBRAITH
JE - 0126766	10/30/2015		Trash/recycling for rental prop. July-Sept	537.58		
Total Household Supplies				2,639.17		

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Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7120 -- Equipment Maintenance						
CLM - 0355304	10/5/2015		Hydrostatic testing (9 bottles)	192.00	003647	AQUA LAB INDUSTRIES
CLM - 0355334	10/5/2015		Hardware supplies	123.21	853237	Montecito Village Hardware
CLM - 0355321	10/6/2015		Hydrant maintenance supplies	189.97	237102	DISPENSING TECHNOLOGY CORP
CLM - 0357020	10/15/2015		Mako compressed air testing	80.00	029053	TRACE ANALYTICS LLC
CLM - 0357016	10/16/2015		MAKO air compressor repair kit	187.54	030142	COMPRESSED AIR OF CA
CLM - 0357792	10/21/2015		Hydrant maintenance supplies	237.24	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0358266	10/23/2015		Station hardware supplies	30.20	853237	Montecito Village Hardware
MIC - 0072607	10/23/2015		Fuel delivery, Sta. 2	150.00	691500	SAFETY KLEEN CORP
MIC - 0072607	10/23/2015		Quarterly solvent tank maintenance, Sta. 2	321.30	691500	SAFETY KLEEN CORP
Total Equipment Maintenance				1,511.46		
Line Item Account 7200 -- Structure & Ground Maintenance						
CLM - 0355305	10/5/2015		Sink drain repairs, Sta. 1	175.00	054802	United Drain
CLM - 0355345	10/5/2015		Faucet repair kit	28.82	756692	Smardan Hatcher Company
MIC - 0071924	10/6/2015		Household supplies	363.70	579739	Unisource
MIC - 0071924	10/6/2015		Household supplies	416.09	579739	Unisource
CLM - 0357023	10/16/2015		Landscape maintenance	500.00	639830	Peyton Scapes
CLM - 0358274	10/23/2015		Repair broken garage door, Sta. 2	124.00	192974	Consolidated Overhead Door
JE - 0126766	10/30/2015		Pest control service for rental prop, July-Sept	826.00		
JE - 0126766	10/30/2015		Landscaping for rental prop, July-Sept	495.00		
JE - 0126766	10/30/2015		Repair dry rot/damaged walls to 1259 EVR	7,547.08		
JE - 0126766	10/30/2015		Plumbing service (1255) and window screens (1257)	546.12		
JE - 0126766	10/30/2015		Soft water service for rental prop, July-Sept	849.40		
Total Structure & Ground Maintenance				11,871.21		
Line Item Account 7205 -- Fire Defense Zone						
MIC - 0072337	10/15/2015		Post-project chipping: Oak Creek Cyn	860.00	306850	ECONOMY TREE
MIC - 0072337	10/15/2015		Post-project chipping: Romero Cyn	2,920.00	306850	ECONOMY TREE

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Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7322 -- Consulting & Mgmt Fees				3,780.00		
JE - 0126766	10/30/2015		Rental property mgmt. fees, July-Sept	847.90		
			Total Consulting & Mgmt Fees	847.90		
Line Item Account 7324 -- Audit and Accounting Fees				3,661.75		
JE - 0126152	10/23/2015		FIN quarterly billing Q1, FY 15-16	3,661.75		
			Total Audit and Accounting Fees	3,661.75		
Line Item Account 7348 -- Instruments & Equip. < \$5000				1,322.94	212380	L N CURTIS & SONS
CLM - 0358282	10/23/2015		E91 section ladder	1,322.94		
			Total Instruments & Equip. < \$5000	1,322.94		
Line Item Account 7363 -- Equipment Maintenance				507.86	002825	Sprinkle Tire Inc
CLM - 0355311	10/5/2015		Tires (4) for U93	507.86		
MIC - 0071911	10/5/2015		Tire mounting and alignment service, U93	380.35	184823	VILLAGE AUTOMOTIVE REPAIR INC
MIC - 0071911	10/5/2015		Tire mounting and alignment service, 912	259.70	184823	VILLAGE AUTOMOTIVE REPAIR INC
CLM - 0355337	10/6/2015		Belts for E91	224.07	437104	CARQUEST AUTO PARTS
CLM - 0355337	10/6/2015		Station use tools	77.68	437104	CARQUEST AUTO PARTS
MIC - 0072344	10/19/2015		Car wash service, August	140.00	175045	HUGO'S AUTO DETAILING
MIC - 0072344	10/19/2015		Full service detail: 912	200.00	175045	HUGO'S AUTO DETAILING
MIC - 0072344	10/19/2015		Car wash service, September	300.00	175045	HUGO'S AUTO DETAILING
MIC - 0072344	10/19/2015		Full service details: U93, 912, 900	600.00	175045	HUGO'S AUTO DETAILING
CLM - 0357792	10/21/2015		Oil, cleaning supplies, new tires (903), battery	2,946.08	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0358216	10/23/2015		Tires (6) and installation for E391	3,156.33	722175	SM TIRE
CLM - 0358219	10/23/2015		Mechanic shop tools	303.57	363210	Kimball Midwest Corp
CLM - 0358263	10/26/2015		Stock tires (12) and USAR 91 installation (6)	9,600.07	002825	Sprinkle Tire Inc
CLM - 0358325	10/30/2015		Vehicle repair for BC and P921	519.90	184823	VILLAGE AUTOMOTIVE REPAIR INC

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Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0358887	10/30/2015		Vehicles supplies: air/coolant filters	128.80	437104	CARQUEST AUTO PARTS
CLM - 0358887	10/30/2015		Brake pads/rotors for R91	447.32	437104	CARQUEST AUTO PARTS
			Total Equipment Maintenance	19,791.73		
Line Item Account 7400 -- Medical, Dental and Lab						
JE - 0126136	10/1/2015		Account for Lifepak maint. fees CLM 0353113	5,229.96		
CLM - 0355349	10/6/2015		Patient medical supplies	1,430.01	890283	BOUND TREE MEDICAL
CLM - 0355349	10/6/2015		Fireline PM medical supplies	52.14	890283	BOUND TREE MEDICAL
CLM - 0356973	10/15/2015		Narcotics medical vaults - 6 (budgeted)	8,806.32	444758	Knox Company
CLM - 0358246	10/23/2015		Medical rainbow oximetry cable (budgeted)	1,491.74	008286	PHYSIO CONTROL
CLM - 0358260	10/23/2015		Patient medical supplies: splints	106.68	369838	MED TECH RESOURCE
CLM - 0358285	10/23/2015		Patient medical supplies	232.17	890283	BOUND TREE MEDICAL
AUT - SUTAXJE	10/31/2015		SUTAX JE - October 2015	7.43		
			Total Medical, Dental and Lab	17,356.45		
Line Item Account 7430 -- Memberships						
JE - 0126136	10/1/2015		Reclass Likepak maint. fees to Medical CLM 0353113	-5,229.96		
			Total Memberships	-5,229.96		
Line Item Account 7450 -- Office Expense						
CLM - 0355344	10/5/2015		Office supplies and coffee	125.22	778083	STAPLES CREDIT PLAN
CLM - 0355351	10/5/2015		Shipping charges	15.22	505305	The UPS Store
CLM - 0357792	10/21/2015		Postage stamps and PC monitor cable	447.83	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0358280	10/27/2015		Office copier usage fee, September	182.74	067712	PRECISION IMAGING DBA
CLM - 0358280	10/27/2015		Toner for mapping printer	704.28	067712	PRECISION IMAGING SOLUTIONS
DJE - 0075346	10/30/2015		GovConnection account refund	-261.89		
DJE - 0075346	10/30/2015		G. Ventura reimb for personal credit card purchase	-20.29		
			Total Office Expense	1,193.11		

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Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7460 -- Professional & Special Service						
CLM - 0355313	10/5/2015		Worker's Comp Insurance Broker, 10/15-12/15	6,000.00	065422	SULLIVANCURTISMONROE INSURANCE SERVICES LLC
CLM - 0355362	10/6/2015		Pre-employment psychological screening	400.00	008501	NORM KATZ PSY D
CLM - 0355363	10/6/2015		Financial policies consulting	2,100.00	052981	CAPITOL PUBLIC FINANCE GROUP LLC
CLM - 0357011	10/15/2015		CWPP study, September	6,777.50	065735	GEO ELEMENTS LLC
CLM - 0358324	10/28/2015		LiveScan fingerprint screening (3)	149.00	130890	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES
CLM - 0358326	10/28/2015		Pre-employment medical exam	787.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0072623	10/28/2015		Network IT support, September	1,080.00	602719	INFORMACO EMEND BILLING SERVICE
MIC - 0072623	10/28/2015		CAD IT support, September	120.00	602719	INFORMACO EMEND BILLING SERVICE
Total Professional & Special Service				17,414.00		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0013916	10/9/2015		ADP fees, 9/30/15	268.86	050379	ADP INC
EFC - 0013970	10/23/2015		ADP fees, 10/15/15	225.92	050379	ADP INC
Total ADP Payroll Fees				494.78		
Line Item Account 7510 -- Contractual Services						
MIC - 0071913	10/7/2015		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
MIC - 0071913	10/7/2015		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
CLM - 0356980	10/16/2015		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
CLM - 0357792	10/21/2015		Subscriptions: Active911, online fax, offsite snvr	130.04	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Contractual Services				413.54		
Line Item Account 7530 -- Publications & Legal Notices						
CLM - 0355316	10/6/2015		Board vacancy notice	477.76	010099	SANTA BARBARA NEWS PRESS

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Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7580 -- Rents/Leases-Structure				477.76		
CLM - 0357009	10/15/2015		Gibraltar space rental qtrly, 10-12/15	911.55	155004	Community Radio Inc
Total Rents/Leases-Structure				911.55		
Line Item Account 7630 -- Small Tools & Instruments				210.96	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0357792	10/21/2015		Phone holder (903), phone case/protector (912/921)	472.80	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Small Tools & Instruments				683.76		
Line Item Account 7650 -- Special Departmental Expense				55.74	262802	ENTENMANN ROVIN CO
CLM - 0355359	10/6/2015		Badge repair	715.64	747897	Shift Calendars
CLM - 0357021	10/15/2015		Shift calendars for 2016	72.36	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0357792	10/21/2015		Flowers/card for R. Jensen, retirement gift	-102.60		
DJE - 0075346	10/30/2015		D. St. Oegger reimb. for badge purchased	741.14		
Total Special Departmental Expense				741.14		
Line Item Account 7671 -- Special Projects				1,117.44	020833	CREATIVE PRODUCT SOURCE INC
MIC - 0072349	10/19/2015		Public Education supplies: placemats	533.09	020833	CREATIVE PRODUCT SOURCE INC
MIC - 0072349	10/19/2015		Public Education supplies: activity cards	416.02	020833	CREATIVE PRODUCT SOURCE INC
MIC - 0072349	10/19/2015		Public Education supplies: totes	412.50	020833	CREATIVE PRODUCT SOURCE INC
MIC - 0072349	10/19/2015		Public Education supplies: pencils	518.04	020833	CREATIVE PRODUCT SOURCE INC
MIC - 0072349	10/19/2015		Public Education supplies: badge stickers	239.77		
AUT - SUTAXJE	10/31/2015		SUTAX JE - October 2015	3,236.86		
Total Special Projects				3,236.86		
Line Item Account 7730 -- Transportation and Travel				71.00	373375	Stephen Hickman (Chip)
CLM - 0355353	10/6/2015		C. Hickman Reimb: Gasquet fire asgmt meals	1,165.44	053498	ARACELI GIL
CLM - 0356982	10/21/2015		A. Gil Reimb: CSDA Conference	53.37	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0357792	10/21/2015		Rental car to pick up new 903 vehicle			

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Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0357792	10/21/2015		T. Ederer: Fire asgmt meals	173.58	006215	SYSTEM US BANK CORPORATE PAYMENT
CLM - 0357792	10/21/2015		Business lunch meeting and County parking fee	30.65	006215	SYSTEM US BANK CORPORATE PAYMENT
CLM - 0357792	10/21/2015		CSDA Conference: Hickman, Taylor, Gil	1,650.00	006215	SYSTEM US BANK CORPORATE PAYMENT
CLM - 0357792	10/21/2015		Fire assignment hotels	511.01	006215	SYSTEM US BANK CORPORATE PAYMENT
Total Transportation and Travel				3,655.05		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0355356	10/5/2015		Gasoline charges, August	1,603.83	005392	THE VILLAGE SERVICE STATION
CLM - 0355361	10/5/2015		Gasoline charges: fire assignments	295.62	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
CLM - 0357792	10/21/2015		Gasoline charges (CC 8/24/15)	737.52	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0357792	10/21/2015		Fire asgmt gas charges (CC 8/24/15)	643.48	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0358286	10/23/2015		Diesel fuel, 10/1/15	698.77	769681	SOUTHERN COUNTIES FUELS
Total Gasoline-Oil-Fuel				3,979.22		
Line Item Account 7732 -- Training						
CLM - 0356263	10/13/2015		S. Chapman Reimb: Command 2B	1,511.52	005288	SCOTT CHAPMAN
CLM - 0357003	10/15/2015		Rescue Systems 2 Class: Briner/Galbraith	900.00	301721	VENTURA COUNTY FIRE PROTECTION DISTRICT
CLM - 0356262	10/16/2015		S. Chapman Reimb: Management 2A	1,366.60	005288	SCOTT CHAPMAN
CLM - 0356988	10/21/2015		B. Hauser Reimb: Fire Technology 102/103	293.00	010233	BENJAMIN HAUSER
CLM - 0358198	10/26/2015		Blue Card Command renewal fees (17)	448.00	051588	ACROSS THE STREET PRODUCTIONS
CLM - 0358329	10/27/2015		Roof prop training materials	547.90	340893	HAYWARD LUMBER COMPANY SB
Total Training				5,067.02		
Line Item Account 7760 -- Utilities						
MIC - 0072342	10/19/2015		Water service, Sta. 1	449.29	556712	MONTECITO WATER DISTRICT

Expenditure Transactions

From 10/1/2015 to 10/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
MIC - 0072342	10/19/2015		Water service, Sta. 2	124.57	556712	MONTECITO WATER DISTRICT
CLM - 0358201	10/23/2015		Electricity service, Sta. 1	2,014.55	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0072625	10/27/2015		Gas service, Sta. 1 - 10/06/15	46.30	767800	THE GAS COMPANY
MIC - 0072625	10/27/2015		Gas service, Sta. 2 - 10/06/15	55.84	767800	THE GAS COMPANY
JE - 0126766	10/30/2015		Water/sewer for rental prop, July-Sept	202.89		
			Total Utilities	2,893.44		
			Total Montecito Fire Protection Dist	1,062,109.31		

Financial Trend

As of: 10/31/2015
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	10/31/2013 Year-To-Date Actual	10/31/2014 Year-To-Date Actual	10/31/2015 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	574,072.69	398,628.76	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	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	30,587.81	16,261.83	0.00
3056 -- Supplemental Pty Tax-Prior	16,533.53	-2,580.20	0.00
Taxes	1,178,660.19	1,043,517.47	680,559.97
Use of Money and Property			
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	10,775.53	8,144.00	13,065.00
Use of Money and Property	19,241.45	8,864.41	12,345.99
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	45,759.78
Charges for Services	0.00	21,435.00	45,759.78

Financial Trend

As of: 10/31/2015
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	10/31/2013 Year-To-Date Actual	10/31/2014 Year-To-Date Actual	10/31/2015 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	73,935.93	23,780.86	1,631.71
Miscellaneous Revenue	73,935.93	23,780.86	1,631.71
Revenues	1,418,202.04	1,184,484.15	740,297.45
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	1,815,788.01	1,806,892.60	1,877,191.44
6300 -- Overtime	352,383.71	583,996.41	7,155.97
6301 -- Overtime - Reimbursable	0.00	0.00	630,338.56
6310 -- Overtime - Constant Staffing	0.00	0.00	171,993.59
6400 -- Retirement Contribution	577,412.35	524,353.09	979,684.89
6475 -- Retiree Medical OPEB	0.00	0.00	823,478.00
6550 -- FICA/Medicare	27,907.29	32,758.12	36,236.08
6600 -- Health Insurance Contrib	503,443.14	499,647.01	550,838.08
6700 -- Unemployment Ins Contribution	208.84	160.94	321.81
6900 -- Workers Compensation	241,409.86	332,488.64	502,095.73
Salaries and Employee Benefits	3,518,553.20	3,780,296.81	5,579,334.15
Services and Supplies			
7030 -- Clothing and Personal	1,578.48	2,256.22	1,131.85
7050 -- Communications	27,354.18	29,010.32	25,768.09
7060 -- Food	80.10	156.70	174.20
7070 -- Household Supplies	6,191.52	6,737.29	8,984.97
7090 -- Insurance	29,867.10	30,051.15	27,333.00
7120 -- Equipment Maintenance	49,674.27	6,390.23	3,045.16
7200 -- Structure & Ground Maintenance	3,807.62	5,471.71	17,467.05
7205 -- Fire Defense Zone	0.00	9,450.00	12,655.00

Financial Trend

As of: 10/31/2015
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	10/31/2013 Year-To-Date Actual	10/31/2014 Year-To-Date Actual	10/31/2015 Year-To-Date Actual
7322 -- Consulting & Mgmt Fees	0.00	498.64	847.90
7324 -- Audit and Accounting Fees	4,201.25	3,648.00	3,661.75
7348 -- Instruments & Equip. < \$5000	0.00	0.00	1,207.24
7363 -- Equipment Maintenance (Vehicles)	0.00	7,606.14	32,567.87
7400 -- Medical, Dental and Lab	2,670.15	4,238.48	27,388.39
7430 -- Memberships	1,190.00	1,547.00	1,240.00
7440 -- Miscellaneous Expense	5,090.00	0.00	0.00
7450 -- Office Expense	7,028.64	6,964.10	3,699.95
7460 -- Professional & Special Service	36,451.95	78,161.22	56,090.17
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,784.87	2,158.55	1,994.01
7510 -- Contractual Services	0.00	26,374.02	21,781.00
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	261.46	2,277.79	2,345.55
7650 -- Special Departmental Expense	13,275.81	43,330.67	11,685.07
7653 -- Training Fees & Supplies	300.00	0.00	0.00
7671 -- Special Projects	0.00	5,781.30	4,175.61
7730 -- Transportation and Travel	4,912.24	4,500.44	6,201.09
7731 -- Gasoline-Oil-Fuel	19,833.19	16,644.93	14,188.54
7732 -- Training	3,667.52	7,683.14	8,595.86
7760 -- Utilities	17,676.01	12,984.01	11,576.17
Services and Supplies	238,600.40	316,679.65	309,383.97
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: 10/31/2015
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	10/31/2013 Year-To-Date Actual	10/31/2014 Year-To-Date Actual	10/31/2015 Year-To-Date Actual
Capital Assets			
8300 -- Equipment	10,937.57	17,861.44	0.00
8700 -- Work in Progress	0.00	0.00	0.00
Capital Assets	10,937.57	17,861.44	0.00
Expenditures			
	3,768,091.17	4,114,837.90	5,888,718.12
Other Financing Sources & Uses			
Other Financing Sources			
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
Other Financing Sources	0.00	0.00	2,491,687.00
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	2,098,875.00
Changes to Fund Balances			
Decrease to Nonspendables			
9605 -- Prepaids/Deposits	0.00	0.00	0.00
Decrease to Nonspendables	0.00	0.00	0.00
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	2,865.52
Decrease to Restricted	0.00	0.00	2,865.52
Increase to Nonspendables			
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: 10/31/2015
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	10/31/2013 Year-To-Date Actual	10/31/2014 Year-To-Date Actual	10/31/2015 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	-2,718,800.83	-3,312,924.75	-3,046,680.15
Net Financial Impact	-2,718,800.83	-3,312,924.75	-3,046,680.15

Expenditure Trend

As of: 10/31/2015
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	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	10/31/2015 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	522,300.02	834,050.93	251,071.44	534,266.79	545,897.58	545,955.63
6300 -- Overtime	75,132.54	113,568.03	-24,929.21	-24,015.23	1,564.93	54,535.48
6301 -- Overtime - Reimbursable	0.00	0.00	25,051.42	238,266.27	309,268.31	57,752.56
6310 -- Overtime - Constant Staffing	0.00	0.00	16,672.63	21,634.06	68,396.62	65,290.28
6400 -- Retirement Contribution	146,683.82	221,951.98	611,736.49	121,312.56	123,499.18	123,136.66
6475 -- Retiree Medical OPEB	0.00	536,712.00	0.00	0.00	823,478.00	0.00
6550 -- FICA/Medicare	7,958.02	12,059.05	4,136.44	10,379.67	12,157.37	9,562.60
6600 -- Health Insurance Contrib	114,375.44	17,231.58	210,506.12	113,858.80	113,858.80	112,614.36
6700 -- Unemployment Ins Contribution	60.64	140.42	4.60	53.64	59.81	203.76
6900 -- Workers Compensation	80,674.60	-6,447.84	523,394.55	-8,597.12	0.00	-12,701.70
Total Salaries and Employee Benefits	947,185.08	1,729,266.15	1,617,644.48	1,007,159.44	1,998,180.60	956,349.63
Services and Supplies						
7030 -- Clothing and Personal	3,863.39	195.73	2.48	320.50	0.00	808.87
7050 -- Communications	8,341.82	8,038.97	6,501.85	8,363.58	4,839.93	6,062.73
7060 -- Food	0.00	499.62	0.00	0.00	0.00	174.20
7070 -- Household Supplies	1,820.88	4,199.11	828.68	3,204.69	2,312.43	2,639.17
7090 -- Insurance	0.00	0.00	27,333.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	2,619.18	3,146.74	-37.00	1,458.89	111.81	1,511.46
7200 -- Structure & Ground Maintenance	2,969.00	34,965.53	1,436.05	2,718.43	1,441.36	11,871.21
7205 -- Fire Defense Zone	8,800.00	42,968.18	0.00	8,875.00	0.00	3,780.00
7322 -- Consulting & Mgmt Fees	0.00	754.90	0.00	0.00	0.00	847.90
7324 -- Audit and Accounting Fees	0.00	7,893.24	0.00	0.00	0.00	3,661.75
7348 -- Instruments & Equip. < \$5000	0.00	23,834.95	-1,830.00	0.00	1,714.30	1,322.94
7363 -- Equipment Maintenance	4,192.66	18,213.68	53.03	1,526.99	11,196.12	19,791.73
7400 -- Medical, Dental and Lab	965.43	2,111.36	94.55	9,937.39	0.00	17,356.45
7430 -- Memberships	0.00	0.00	1,040.00	200.00	5,229.96	-5,229.96

Expenditure Trend

As of: 10/31/2015
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	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	10/31/2015 Month-To-Date Actual
7450 -- Office Expense	1,125.22	4,474.20	787.93	1,491.29	227.62	1,193.11
7460 -- Professional & Special Service	22,799.50	58,066.07	199.50	23,730.00	14,746.67	17,414.00
7506 -- Administrative Expense (SBC)	140,370.00	0.00	0.00	0.00	0.00	0.00
7507 -- ADP Payroll Fees	1,067.30	471.93	279.35	744.12	475.76	494.78
7510 -- Contractual Services	307.45	10,141.82	19,271.74	0.00	2,095.72	413.54
7530 -- Publications & Legal Notices	0.00	617.50	0.00	1,277.62	0.00	477.76
7546 -- Administrative Expense	-140,370.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	911.55	0.00	0.00	911.55
7630 -- Small Tools & Instruments	2,358.15	3,903.18	0.00	218.40	1,443.39	683.76
7650 -- Special Departmental Expense	-146.05	3,075.31	10,969.45	-25.52	0.00	741.14
7671 -- Special Projects	0.00	2,118.15	869.21	69.54	0.00	3,236.86
7730 -- Transportation and Travel	500.42	2,035.80	0.00	526.29	2,019.75	3,655.05
7731 -- Gasoline-Oil-Fuel	3,816.43	8,510.78	-180.53	5,237.35	5,152.50	3,979.22
7732 -- Training	7,760.19	8,006.71	683.50	2,505.19	340.15	5,067.02
7760 -- Utilities	616.74	5,102.09	2,917.21	3,144.39	2,621.13	2,893.44
Total Services and Supplies	73,777.71	253,345.55	72,131.55	75,524.14	55,968.60	105,759.68
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	1,020,962.79	1,982,611.70	1,689,776.03	1,082,683.58	2,054,149.20	1,062,109.31
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	332,406.00	0.00	392,812.00	0.00	0.00	0.00

Expenditure Trend

As of: 10/31/2015
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	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	10/31/2015 Month-To-Date Actual
Total Other Financing Uses	332,406.00	0.00	392,812.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	332,406.00	0.00	392,812.00	0.00	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						
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	1,353,368.79	1,982,611.70	2,082,588.03	1,082,683.58	2,054,149.20	1,062,109.31
Total Report	1,353,368.79	1,982,611.70	2,082,588.03	1,082,683.58	2,054,149.20	1,062,109.31

Agenda

Item #3

TRUSTED SOLUTIONS. LASTING RESULTS.

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

**Monthly Account Report for the Period
9/01/2015 to 9/30/2015**

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

Account Summary

Source	Beginning Balance as of 9/01/2015	Contributions	Earnings	Expenses*	Distributions	Transfers	Ending Balance as of 9/30/2015
Contributions	\$5,769,692.37	\$823,478.00	(\$133,911.00)	\$2,617.19	\$0.00	\$0.00	\$6,456,642.18
Totals	\$5,769,692.37	\$823,478.00	(\$133,911.00)	\$2,617.19	\$0.00	\$0.00	\$6,456,642.18

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	
-2.19%	-5.01%	-1.00%	5.59%	6.44%	-	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**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
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%
Total		2,433,614.00	(163,500.27)	30,527.91		

Agenda

Item #4

Montecito Fire Protection District
Budget and Financial Policies & Procedure Prompts
October 19, 2015

Budget and Financial Policy Statements

- 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 monthly.
 - 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 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 fire suppression.
 - 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.



District Procedures & Best Practice Prompts (These items should be expanded on based on the District's process and procedures)

- 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. 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. Process for mid-year adjustments to the budget
- f. Process for mid-year comparison of budget to actual expenditures and need for Board policy direction on large changes

2. Cash Flow Analysis

- a. Process and 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. Process for creating 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. Process for 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. Process for reviewing sufficiency of reserves
 - b. Process for evaluating appropriate use of reserves
 - c. Process for replenishing reserves (i.e., use a portion of annual budget savings to build/replenish, include reserve set-aside in budget, etc.)
 - d. Process for temporary cash flow borrowings and repayment
 - i. Chief approval?

6. Pension and other postemployment benefits
 - a. Process for evaluating pension and OPEB contribution levels

**Montecito Fire Protection District
Reserve Policy Calculations**

Economic Uncertainties Reserve	<u>Actual FY 14-15</u>	<u>Reserve Amt</u>
Operating expenses (EE benefits/services & supplies)	14,443,400	
3 months of operating expenditures		3,610,000

Catastrophic Reserve	<u>Actual FY 14-15</u>	<u>Reserve Amt</u>
10% of District's property tax revenues	14,746,644	1,475,000
5% of total General Fund expenditures	14,509,503	<u>725,000</u>
		2,200,000

Funds available to meet reserve levels as of June 30, 2015:

<u>Reserve Categories</u>	<u>Funds Available</u>	<u>Reserve Amount</u>	<u>Difference</u>
Economic Uncertainties	3,614,000	3,610,000	4,000
Catastrophic Event	1,200,000	2,200,000	(1,000,000)
Capital Reserve (TBD)	<u>-</u>	<u>-</u>	<u>-</u>
Totals	4,814,000	5,810,000	(996,000)

