

## MONTECITO FIRE PROTECTION DISTRICT

### Finance Committee Meeting Agenda

May 15, 2015 at 11:00 a.m.

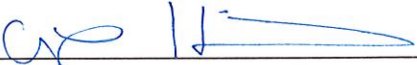
Montecito Fire Protection District Headquarters  
595 San Ysidro Road  
Santa Barbara, CA 93108

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 April 2015 financial statements.
3. Review PARS OPEB Trust Program statement for March 2015.
4. Review draft Preliminary Budget for FY 2015-16.
5. Consider recommendation to approve Resolution 2015-04, Amending Final Budget for FY 2014-15.
6. Fire Chief's Report.
7. Requests for items to be included for the next Finance Committee Meeting.
8. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is May 12, 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 in the Montecito Fire Protection District's office located at 595 San Ysidro Road during normal business hours.



# MONTECITO FIRE PROTECTION DISTRICT

## Notes for Finance Committee Meeting

April 16, 2015 at 12:00 p.m.

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

The meeting was called to order by Director Sinsler at 12:00 p.m.

**Directors present:** Director Sinsler 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 March 2015 financial statements.**

The Committee discussed the Overtime account line item and suggested separate line items to differentiate regular overtime versus reimbursable overtime. Other inquiries included the non-spendable fund balance, tax revenue collection, and other specific expenses.

The Committee reviewed the full invoice detail from legal firm, Price, Postel & Parma. Chief Hickman requested that in future meetings, only the invoice summary be included in the report, and the full detail be omitted. The Committee accepted Chief Hickman's request.

After further review of the financial statements, the Finance Committee agreed to recommend approval of the March 2015 financial statements.

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

The Committee did not take any action.

The Committee took a recess at 12:47 p.m. and reconvened at 12:53 p.m.

- 4. Review and make recommendation for acceptance of Fechter & Company's Annual Financial Report for the Fiscal Year Ended June 30, 2014.**

The Committee reviewed the Management Report and inquired about staff's actions to address the payroll control recommendation. Ms. Gil reported that between Chief Hickman and the Administrative Assistant, the additional reviews listed in "Management Response" portion of the letter are in the process of being implemented.

The Committee reviewed the "Annual Financial Report" and inquired about the OPEB asset and liabilities, the compensated absences liability, and the fund balance levels.

The Committee agreed to schedule Craig Fechter for a conference call at the upcoming Board meeting to present the Financial Report.

**5. Review Draft Preliminary Budget for FY 2015-16.**

Ms. Gil reviewed the preliminary budget fiscal year 2015-16 and highlighted the 2.2% tax revenue growth incorporated into the budget, and the increased OPEB contribution, which will largely be funded by Fund 3653, the Land & Building Fund.

The Committee requested that Staff budget for anticipated fire reimbursements on the revenue side and consequently, budget the fire reimbursable overtime on the expense side.

The Committee reviewed additional budget line items for all four funds.

Director Sinsler requested a copy of the preliminary budget for fiscal year 2015-16 compared to the actual year to date expenses for the current fiscal year through April 30, 2015.

The Committee did not take any further action.

**6. Review the District's Vehicle Replacement Funding Schedule.**

Ms. Gil reviewed the years of service for all vehicles, and the formula used to determine the future purchase price for vehicles.

Mr. van Duinwyk inquired if it is possible to extend the life of some of the bigger vehicles. Chief Hickman agreed to discuss the current years of service assigned for each vehicle with the District Mechanic.

The Committee did not take any action.

**7. Review and make recommendation for approval, per Resolution 2013-18, for purchase of replacement vehicle for Medic 91 Ambulance. (Approved in Fund 3652 FY 2014-15 Budget.)**

The Finance Committee agreed to recommend approval for the purchase of a replacement vehicle for Medic 91 Ambulance.

**8. Review and make recommendation for revisions to Resolution 2013-18.**

The Finance Committee agreed to recommend the approval of revisions to Resolution 2013-18.

**9. Review data for the development of a long-term budget.**

Ms. Gil reviewed the FIN data, and mentioned that other financial items that need to be included are the side fund pension obligation payment, OPEB contribution amounts, and future capital outlay funding transfers.

The Committee requested that Ms. Gil work on establishing a five-year future budget,

ranging from FY 2017 to FY 2021. The long-term budget will be presented at a future meeting for further review.

The Committee did not take any action.

The Committee took a recess at 12:47 p.m. and reconvened at 12:53 p.m.

**10. Review data for the development of a capital budget.**

The Committee requested that Ms. Gil work on establishing a capital budget to use in conjunction with the long-term budget.

The Committee did not take any action.

**11. Fire Chief's Report.**

Chief Hickman provided an overview of a CAD pre-plan and reported on savings of \$305,000 in worker's compensation premiums from State Fund to SDRMA.

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

None.

**13. Adjournment.**

The meeting was adjourned at 2:50 p.m.



# Agenda Item #2





**Variance Report**  
**Finance Committee - May 15, 2015**

| <b>Report</b>       | <b>Line Item</b> | <b>Variance Explanation</b>                                                                                                                                                                                                                                          |
|---------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Balance Sheet     | 0115             | The County posts quarterly investment fair market value (FMV) adjustments for cash invested in their investment pool.                                                                                                                                                |
| 2 Balance Sheet     | 0130             | Cash held with Cochrane Property Management for rental property units.                                                                                                                                                                                               |
| 3 Balance Sheet     | 0550             | The deposit amount required by State Fund, the District's previous worker's compensation insurance. This line item will clear in May with pending approval of a budget amendment.                                                                                    |
| 4 Balance Sheet     | 1330             | Funds temporarily borrowed from Fund 3653 to help offset potential cash flow shortages due to tax revenue collection schedule. Funds will be repaid in May.                                                                                                          |
| 5 Balance Sheet     | 1400             | The deposit amounts held for the three rental property tenants.                                                                                                                                                                                                      |
| 6 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.                                                                                                                   |
| 7 Financial Status  | 3750             | Fire reimbursement revenue received from California Office of Emergency Services.                                                                                                                                                                                    |
| 8 Financial Status  | 4476             | Fire reimbursement revenue received from US Forest Service.                                                                                                                                                                                                          |
| 9 Financial Status  | 5105             | The line item is being used to account for revenue from first response services provided to AMR and dispatch services provided to Carpinteria-Summerland Fire. Payments are received quarterly from each entity.                                                     |
| 10 Financial Status | 6300             | Overtime activity is higher than anticipated due to fire assignments and extended personnel vacancies. A budget amendment is necessary to adjust the budgeted expense amount.                                                                                        |
| 11 Financial Status | 7120             | The Equipment Maintenance line item is used to capture maintenance and repairs to all operating equipment (excluding vehicles). Due to higher than expected repairs to the MAKO compressor, radiator and diesel pump, this account has exceeded the budgeted amount. |
| 12 Financial Status | 7205             | Hazard mitigation projects started in March, and expenses will be incurred from April through June.                                                                                                                                                                  |
| 13 Financial Status | 7348             | This account is for budgeted items that have not been purchased yet.                                                                                                                                                                                                 |
| 14 Financial Status | 7363             | This account is currently under budget by \$18k, but will be closer to the budgeted amount by year-end due to an engine repair and other scheduled maintenance.                                                                                                      |
| 15 Financial Status | 7430             | The District joined SDRMA worker's compensation insurance and is required to join the California Special District's Association (CSDA). Annual membership fees cost over \$5,000 and were not budgeted.                                                              |
| 16 Financial Status | 7460             | Expenses are low for the year. Large budgeted items include the CWPP and helicopter prepositioning, both are services that will likely not incur any expenses this fiscal year.                                                                                      |
| 17 Financial Status | 7506<br>& 7546   | Fee paid to the SB County Tax Collector's office. The amount was budgeted in line 7506, but charged by the County to line 7546. The expenses was about \$25k less than budgeted.                                                                                     |

**Variance Report**  
**Finance Committee - May 15, 2015**

| <b>Report</b>               | <b>Line Item</b> | <b>Variance Explanation</b>                                                                                                                                                                                                                                    |
|-----------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>18</b> Financial Status  | 7650             | This line account is currently \$25k under budget. Additional Hearo Alert radios will be purchased, bringing the expenses closer to the budgeted amount.                                                                                                       |
| <b>19</b> Financial Status  | 8300             | The total expense for capital assets exceeds the budgeted amount by about \$7,600. The budgeted amount can be adjusted with a budget amendment.                                                                                                                |
| <b>20</b> Financial Trend   | Taxes            | The Unitary, Prior Secured, Prior Unsecured, Supplemental and Supplemental Prior disbursements are delayed because the SB County Tax Collector's office installed a new accounting system that has backlogged their office. Payments are expected by year-end. |
| <b>21</b> Financial Trend   | 3750 &<br>4476   | Fire assignment revenue is unpredictable from year to year and can lead to large increases or decreases depending on the type of fire season. Outstanding amounts can be seen on the Fire Billings Detail.                                                     |
| <b>22</b> Financial Trend   | 7650             | Includes fees of \$28,000 for the Prop 4 Override Election held in July, LAFCO budget allocation of \$12k, and testing material for new hires and promotional process, and Hearo Alert radios for \$10k.                                                       |
| <b>23</b> Expenditure Trend | 7650             | Hearo Alert radios were purchased in April for approximately \$10k.                                                                                                                                                                                            |

# Balance Sheet

As of: 4/30/2015  
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<br>7/1/2014 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2015 |
|------------------------------------------------|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>               |                               |                        |                         |                             |
| <b>Assets</b>                                  |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                       | 4,021,476.42                  | 17,353,878.56          | 13,464,320.58           | 7,911,034.40                |
| 0115 -- Treasury FMV Adjustment                | -2,052.63                     | 12,702.45              | 7,671.61                | 2,978.21 1                  |
| 0120 -- Imprest Cash                           | 500.00                        | 0.00                   | 0.00                    | 500.00                      |
| 0130 -- Cash with Fiscal Agents                | 17,597.94                     | 20,878.25              | 29,570.76               | 8,905.43 2                  |
| 0230 -- Accounts Receivable                    | 115,847.81                    | 0.00                   | 115,847.81              | 0.00                        |
| 0240 -- Interest Receivable                    | 7,743.87                      | 8,514.38               | 16,258.25               | 0.00                        |
| 0550 -- Deposits with Others                   | 67,620.00                     | 3,258.00               | 0.00                    | 70,878.00 3                 |
| <b>Total Assets</b>                            | <b>4,228,733.41</b>           | <b>17,399,231.64</b>   | <b>13,633,669.01</b>    | <b>7,994,296.04</b>         |
| <b>Liabilities, Equity &amp; Other Credits</b> |                               |                        |                         |                             |
| <b>Liabilities</b>                             |                               |                        |                         |                             |
| 1010 -- Warrants Payable                       | 0.00                          | 3,875,511.76           | 3,875,511.76            | 0.00                        |
| 1015 -- EFT Payable                            | 0.00                          | 2,641,103.59           | 2,641,103.59            | 0.00                        |
| 1210 -- Accounts Payable                       | 134,045.11                    | 5,975,107.37           | 5,841,062.26            | 0.00                        |
| 1240 -- Accrued Expenses                       | 278,335.41                    | 278,335.41             | 0.00                    | 0.00                        |
| 1330 -- Due To Other Funds                     | 0.00                          | 0.00                   | 1,500,000.00            | 1,500,000.00 4              |
| 1400 -- Deposits                               | 3,000.00                      | 0.00                   | 0.00                    | 3,000.00 5                  |
| 1730 -- Unidentified Deposits                  | 0.00                          | 855,866.67             | 855,866.67              | 0.00 6                      |
| <b>Total Liabilities</b>                       | <b>415,380.52</b>             | <b>13,625,924.80</b>   | <b>14,713,544.28</b>    | <b>1,503,000.00</b>         |
| <b>Equity</b>                                  |                               |                        |                         |                             |
| 2110 -- Fund Balance-Nonspendable              | 67,620.00                     | 0.00                   | 3,258.00                | 70,878.00 3                 |
| 2120 -- Fund Balance-Restricted                | 0.00                          | 0.00                   | 2,978.21                | 2,978.21                    |
| 2130 -- Fund Balance-Committed                 | 1,200,500.00                  | 0.00                   | 0.00                    | 1,200,500.00                |
| 2200 -- Fund Balance-Residual                  | 2,545,232.89                  | 30,477,586.56          | 33,149,293.50           | 5,216,939.83                |
| <b>Total Equity</b>                            | <b>3,813,352.89</b>           | <b>30,477,586.56</b>   | <b>33,155,529.71</b>    | <b>6,491,296.04</b>         |

# Balance Sheet

As of: 4/30/2015  
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<br>7/1/2014 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2015 |
|-------------------------------------------|-------------------------------|------------------------|-------------------------|-----------------------------|
| Total Liabilities, Equity & Other Credits | 4,228,733.41                  | 44,103,511.36          | 47,869,073.99           | 7,994,296.04                |

# Balance Sheet

As of: 4/30/2015  
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<br>7/1/2014 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2015 |
|------------------------------------------------------|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>                     |                               |                        |                         |                             |
| <b>Assets</b>                                        |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                             | 347.22                        | 769,140.99             | 769,307.91              | 180.30                      |
| 0115 -- Treasury FMV Adjustment                      | -0.18                         | 540.53                 | 540.22                  | 0.13                        |
| 0240 -- Interest Receivable                          | 0.36                          | 27.63                  | 27.99                   | 0.00                        |
| <b>Total Assets</b>                                  | <b>347.40</b>                 | <b>769,709.15</b>      | <b>769,876.12</b>       | <b>180.43</b>               |
| <b>Liabilities, Equity &amp; Other Credits</b>       |                               |                        |                         |                             |
| <b>Liabilities</b>                                   |                               |                        |                         |                             |
| 1010 -- Warrants Payable                             | 0.00                          | 2,190.00               | 2,190.00                | 0.00                        |
| 1015 -- EFT Payable                                  | 0.00                          | 767,117.91             | 767,117.91              | 0.00                        |
| 1210 -- Accounts Payable                             | 0.00                          | 769,307.91             | 769,307.91              | 0.00                        |
| <b>Total Liabilities</b>                             | <b>0.00</b>                   | <b>1,538,615.82</b>    | <b>1,538,615.82</b>     | <b>0.00</b>                 |
| <b>Equity</b>                                        |                               |                        |                         |                             |
| 2120 -- Fund Balance-Restricted                      | 0.00                          | 0.00                   | 0.13                    | 0.13                        |
| 2140 -- Fund Balance-Assigned                        | 347.40                        | 0.00                   | 0.00                    | 347.40                      |
| 2200 -- Fund Balance-Residual                        | 0.00                          | 1,539,162.26           | 1,538,995.16            | -167.10                     |
| <b>Total Equity</b>                                  | <b>347.40</b>                 | <b>1,539,162.26</b>    | <b>1,538,995.29</b>     | <b>180.43</b>               |
| <b>Total Liabilities, Equity &amp; Other Credits</b> | <b>347.40</b>                 | <b>3,077,778.08</b>    | <b>3,077,611.11</b>     | <b>180.43</b>               |

# Balance Sheet

As of: 4/30/2015  
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<br>7/1/2014 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2015 |
|------------------------------------------------------|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>                     |                               |                        |                         |                             |
| <b>Assets</b>                                        |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                             | 2,070,998.04                  | 52,564.40              | 38,189.29               | 2,085,373.15                |
| 0115 -- Treasury FMV Adjustment                      | -1,057.07                     | 4,783.77               | 2,126.23                | 1,600.47                    |
| 0240 -- Interest Receivable                          | 1,981.27                      | 5,733.13               | 7,714.40                | 0.00                        |
| 0550 -- Deposits with Others                         | 154,933.00                    | 0.00                   | 154,933.00              | 0.00                        |
| <b>Total Assets</b>                                  | <b>2,226,855.24</b>           | <b>63,081.30</b>       | <b>202,962.92</b>       | <b>2,086,973.62</b>         |
| <b>Liabilities, Equity &amp; Other Credits</b>       |                               |                        |                         |                             |
| <b>Liabilities</b>                                   |                               |                        |                         |                             |
| 1010 -- Warrants Payable                             | 0.00                          | 38,189.29              | 38,189.29               | 0.00                        |
| 1210 -- Accounts Payable                             | 0.00                          | 38,189.29              | 38,189.29               | 0.00                        |
| 1730 -- Unidentified Deposits                        | 0.00                          | 44,850.00              | 44,850.00               | 0.00                        |
| <b>Total Liabilities</b>                             | <b>0.00</b>                   | <b>121,228.58</b>      | <b>121,228.58</b>       | <b>0.00</b>                 |
| <b>Equity</b>                                        |                               |                        |                         |                             |
| 2110 -- Fund Balance-Nonspendable                    | 154,933.00                    | 154,933.00             | 0.00                    | 0.00                        |
| 2120 -- Fund Balance-Restricted                      | 0.00                          | 0.00                   | 1,600.47                | 1,600.47                    |
| 2140 -- Fund Balance-Assigned                        | 2,071,922.24                  | 0.00                   | 0.00                    | 2,071,922.24                |
| 2200 -- Fund Balance-Residual                        | 0.00                          | 598,705.99             | 612,156.90              | 13,450.91                   |
| <b>Total Equity</b>                                  | <b>2,226,855.24</b>           | <b>753,638.99</b>      | <b>613,757.37</b>       | <b>2,086,973.62</b>         |
| <b>Total Liabilities, Equity &amp; Other Credits</b> | <b>2,226,855.24</b>           | <b>874,867.57</b>      | <b>734,985.95</b>       | <b>2,086,973.62</b>         |

# Balance Sheet

As of: 4/30/2015  
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<br>7/1/2014 | Year-To-Date<br>Debits | Year-To-Date<br>Credits | Ending Balance<br>4/30/2015 |
|------------------------------------------------------|-------------------------------|------------------------|-------------------------|-----------------------------|
| <b>Assets &amp; Other Debits</b>                     |                               |                        |                         |                             |
| <b>Assets</b>                                        |                               |                        |                         |                             |
| 0110 -- Cash in Treasury                             | 7,858,749.96                  | 24,532.79              | 1,500,531.00            | 6,382,751.75                |
| 0115 -- Treasury FMV Adjustment                      | -4,011.24                     | 14,579.28              | 5,669.38                | 4,898.66                    |
| 0240 -- Interest Receivable                          | 5,688.06                      | 18,844.73              | 24,532.79               | 0.00                        |
| 0260 -- Due From Other Funds                         | 0.00                          | 1,500,000.00           | 0.00                    | 1,500,000.00                |
| <b>Total Assets</b>                                  | <b>7,860,426.78</b>           | <b>1,557,956.80</b>    | <b>1,530,733.17</b>     | <b>7,887,650.41</b>         |
| <b>Liabilities, Equity &amp; Other Credits</b>       |                               |                        |                         |                             |
| <b>Equity</b>                                        |                               |                        |                         |                             |
| 2120 -- Fund Balance-Restricted                      | 0.00                          | 0.00                   | 4,898.66                | 4,898.66                    |
| 2140 -- Fund Balance-Assigned                        | 7,860,426.78                  | 0.00                   | 0.00                    | 7,860,426.78                |
| 2200 -- Fund Balance-Residual                        | 0.00                          | 915,998.04             | 938,323.01              | 22,324.97                   |
| <b>Total Equity</b>                                  | <b>7,860,426.78</b>           | <b>915,998.04</b>      | <b>943,221.67</b>       | <b>7,887,650.41</b>         |
| <b>Total Liabilities, Equity &amp; Other Credits</b> |                               |                        |                         |                             |
|                                                      | <b>7,860,426.78</b>           | <b>915,998.04</b>      | <b>943,221.67</b>       | <b>7,887,650.41</b>         |

# Financial Status

As of: 4/30/2015 (83% 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                        | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|------------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| <b>Revenues</b>                          |                                             |                                     |                                      |                                           |
| <b>Taxes</b>                             |                                             |                                     |                                      |                                           |
| 3010 -- Property Tax-Current Secured     | 13,782,468.00                               | 13,489,083.39                       | -293,384.61                          | 97.87 %                                   |
| 3011 -- Property Tax-Unitary             | 107,223.00                                  | -305.66                             | -107,528.66                          | -0.29 %                                   |
| 3020 -- Property Tax-Current Unsecd      | 582,421.00                                  | 631,309.28                          | 48,888.28                            | 108.39 %                                  |
| 3040 -- Property Tax-Prior Secured       | -60,614.00                                  | -102.20                             | 60,511.80                            | 0.17 %                                    |
| 3050 -- Property Tax-Prior Unsecured     | 7,918.00                                    | 0.00                                | -7,918.00                            | 0.00 %                                    |
| 3054 -- Supplemental Pty Tax-Current     | 219,299.00                                  | 16,261.83                           | -203,037.17                          | 7.42 %                                    |
| 3056 -- Supplemental Pty Tax-Prior       | 14,809.00                                   | -2,580.20                           | -17,389.20                           | -17.42 %                                  |
|                                          | 14,653,524.00                               | 14,133,666.44                       | -519,857.56                          | 96.45 %                                   |
| <b>Taxes</b>                             |                                             |                                     |                                      |                                           |
| <b>Use of Money and Property</b>         |                                             |                                     |                                      |                                           |
| 3380 -- Interest Income                  | 17,659.00                                   | 8,514.38                            | -9,144.62                            | 48.22 %                                   |
| 3381 -- Unrealized Gain/Loss Invstmnts   | 2,979.00                                    | 5,045.33                            | 2,066.33                             | 169.36 %                                  |
| 3409 -- Other Rental of Bldgs and Land   | 50,961.00                                   | 37,896.93                           | -13,064.07                           | 74.36 %                                   |
|                                          | 71,599.00                                   | 51,456.64                           | -20,142.36                           | 71.87 %                                   |
| <b>Use of Money and Property</b>         |                                             |                                     |                                      |                                           |
| <b>Intergovernmental Revenue-State</b>   |                                             |                                     |                                      |                                           |
| 3750 -- State-Emergency Assistance       | 0.00                                        | 473,885.38                          | 473,885.38                           | -- 7                                      |
| 4220 -- Homeowners Property Tax Relief   | 86,330.00                                   | 71,711.29                           | -14,618.71                           | 83.07 %                                   |
|                                          | 86,330.00                                   | 545,596.67                          | 459,266.67                           | 631.99 %                                  |
| <b>Intergovernmental Revenue-Federal</b> |                                             |                                     |                                      |                                           |
| 4476 -- Federal Emergency Assistance     | 0.00                                        | 57,365.80                           | 57,365.80                            | -- 8                                      |
|                                          | 0.00                                        | 57,365.80                           | 57,365.80                            | --                                        |
| <b>Charges for Services</b>              |                                             |                                     |                                      |                                           |
| 5105 -- Reimb for District Services      | 180,140.00                                  | 135,411.26                          | -44,728.74                           | 75.17 % 9                                 |
|                                          | 180,140.00                                  | 135,411.26                          | -44,728.74                           | 75.17 %                                   |



# Financial Status

As of: 4/30/2015 (83% 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                             | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|-----------------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| Miscellaneous Revenue                         |                                             |                                     |                                      |                                           |
| 5909 -- Other Miscellaneous Revenue           | 5,825.00                                    | 29,463.96                           | 23,638.96                            | 505.82 %                                  |
| Miscellaneous Revenue                         | 5,825.00                                    | 29,463.96                           | 23,638.96                            | 505.82 %                                  |
| Revenues                                      | 14,997,418.00                               | 14,952,960.77                       | -44,457.23                           | 99.70 %                                   |
| Expenditures                                  |                                             |                                     |                                      |                                           |
| Salaries and Employee Benefits                |                                             |                                     |                                      |                                           |
| 6100 -- Regular Salaries                      | 6,623,640.00                                | 5,058,833.84                        | 1,564,806.16                         | 76.38 %                                   |
| 6300 -- Overtime                              | 850,000.00                                  | 1,119,024.92                        | -269,024.92                          | 131.65 %                                  |
| 6400 -- Retirement Contribution               | 1,885,332.00                                | 1,420,906.51                        | 464,425.49                           | 75.37 %                                   |
| 6475 -- Retiree Medical OPEB                  | 1,610,136.00                                | 1,073,424.00                        | 536,712.00                           | 66.67 %                                   |
| 6550 -- FICA/Medicare                         | 99,663.00                                   | 83,024.67                           | 16,638.33                            | 83.31 %                                   |
| 6600 -- Health Insurance Contrib              | 1,262,839.00                                | 1,165,634.22                        | 97,204.78                            | 92.30 %                                   |
| 6700 -- Unemployment Ins Contribution         | 8,925.00                                    | 8,310.71                            | 614.29                               | 93.12 %                                   |
| 6900 -- Workers Compensation                  | 683,796.00                                  | 549,639.95                          | 134,156.05                           | 80.38 %                                   |
| Salaries and Employee Benefits                | 13,024,331.00                               | 10,478,798.82                       | 2,545,532.18                         | 80.46 %                                   |
| Services and Supplies                         |                                             |                                     |                                      |                                           |
| 7030 -- Clothing and Personal                 | 12,000.00                                   | 11,976.04                           | 23.96                                | 99.80 %                                   |
| 7050 -- Communications                        | 96,300.00                                   | 75,472.76                           | 20,827.24                            | 78.37 %                                   |
| 7060 -- Food                                  | 2,500.00                                    | 2,083.34                            | 416.66                               | 83.33 %                                   |
| 7070 -- Household Supplies                    | 24,970.00                                   | 17,893.63                           | 7,076.37                             | 71.66 %                                   |
| 7090 -- Insurance (Liability)                 | 29,302.00                                   | 30,051.15                           | -749.15                              | 102.56 %                                  |
| 7120 -- Equipment Maintenance                 | 25,000.00                                   | 29,097.17                           | -4,097.17                            | 116.39 %                                  |
| 7200 -- Structure & Ground Maintenance        | 38,224.00                                   | 34,953.01                           | 3,270.99                             | 91.44 %                                   |
| 7205 -- Fire Defense Zone (Hazard Mitigation) | 90,000.00                                   | 26,095.29                           | 63,904.71                            | 28.99 %                                   |
| 7322 -- Consulting & Mgmt Fees                | 3,100.00                                    | 2,345.61                            | 754.39                               | 75.66 %                                   |
| 7324 -- Audit and Accounting Fees             | 22,685.00                                   | 22,657.00                           | 28.00                                | 99.88 %                                   |

# Financial Status

As of: 4/30/2015 (83% 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                            | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|----------------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| 7348 -- Instruments & Equip. <\$5000         | 39,665.00                                   | 6,100.10                            | 33,564.90                            | 15.38 %                                   |
| 7363 -- Equipment Maintenance (Vehicles)     | 50,000.00                                   | 31,761.01                           | 18,238.99                            | 63.52 %                                   |
| 7400 -- Medical, Dental and Lab              | 18,136.00                                   | 16,178.64                           | 1,957.36                             | 89.21 %                                   |
| 7430 -- Memberships                          | 2,750.00                                    | 8,728.00                            | -5,978.00                            | 317.38 %                                  |
| 7450 -- Office Expense                       | 27,317.00                                   | 25,785.00                           | 1,532.00                             | 94.39 %                                   |
| 7460 -- Professional & Special Service       | 516,000.00                                  | 226,315.94                          | 289,684.06                           | 43.86 %                                   |
| 7506 -- Administrative Expense (SBC)         | 165,000.00                                  | 0.00                                | 165,000.00                           | 0.00 %                                    |
| 7507 -- ADP Payroll Fees                     | 7,500.00                                    | 5,222.38                            | 2,277.62                             | 69.63 %                                   |
| 7510 -- Contractual Services                 | 41,400.00                                   | 30,769.27                           | 10,630.73                            | 74.32 %                                   |
| 7530 -- Publications & Legal Notices         | 2,000.00                                    | 1,272.96                            | 727.04                               | 63.65 %                                   |
| 7546 -- Administrative Expense (New account) | 0.00                                        | 140,370.00                          | -140,370.00                          | --                                        |
| 7580 -- Rents/Leases-Structure               | 5,500.00                                    | 3,706.10                            | 1,793.90                             | 67.38 %                                   |
| 7630 -- Small Tools & Instruments            | 11,200.00                                   | 4,894.12                            | 6,305.88                             | 43.70 %                                   |
| 7650 -- Special Departmental Expense         | 94,850.00                                   | 69,453.61                           | 25,396.39                            | 73.22 %                                   |
| 7671 -- Special Projects                     | 9,400.00                                    | 7,952.51                            | 1,447.49                             | 84.60 %                                   |
| 7730 -- Transportation and Travel            | 12,000.00                                   | 10,281.80                           | 1,718.20                             | 85.68 %                                   |
| 7731 -- Gasoline-Oil-Fuel                    | 55,000.00                                   | 35,556.81                           | 19,443.19                            | 64.65 %                                   |
| 7732 -- Training                             | 61,000.00                                   | 46,450.71                           | 14,549.29                            | 76.15 %                                   |
| 7760 -- Utilities                            | 47,000.00                                   | 37,579.62                           | 9,420.38                             | 79.96 %                                   |
| Services and Supplies                        | 1,509,799.00                                | 961,003.58                          | 548,795.42                           | 63.65 %                                   |
| Capital Assets                               |                                             |                                     |                                      |                                           |
| 8300 -- Equipment                            | 58,500.00                                   | 66,126.46                           | -7,626.46                            | 113.04 %                                  |
| Capital Assets                               | 58,500.00                                   | 66,126.46                           | -7,626.46                            | 113.04 %                                  |
| Expenditures                                 | 14,592,630.00                               | 11,505,928.86                       | 3,086,701.14                         | 78.85 %                                   |

# Financial Status

As of: 4/30/2015 (83% 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                  | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| Other Financing Sources & Uses     |                                             |                                     |                                      |                                           |
| Other Financing Sources            |                                             |                                     |                                      |                                           |
| 5910 -- Oper Trf (In)-General Fund | 800,000.00                                  | 0.00                                | -800,000.00                          | 0.00 %                                    |
| Other Financing Sources            | 800,000.00                                  | 0.00                                | -800,000.00                          | 0.00 %                                    |
| Other Financing Uses               |                                             |                                     |                                      |                                           |
| 7901 -- Oper Trf (Out)             | 1,101,529.00                                | 769,113.00                          | 332,416.00                           | 69.82 %                                   |
| Other Financing Uses               | 1,101,529.00                                | 769,113.00                          | 332,416.00                           | 69.82 %                                   |
| Other Financing Sources & Uses     | -301,529.00                                 | -769,113.00                         | -467,584.00                          | 255.07 %                                  |
| Changes to Fund Balances           |                                             |                                     |                                      |                                           |
| Increase to Nonspendables          |                                             |                                     |                                      |                                           |
| 9605 -- Prepaids/Deposits          | 0.00                                        | 3,258.00                            | -3,258.00                            | --                                        |
| Increase to Nonspendables          | 0.00                                        | 3,258.00                            | -3,258.00                            | --                                        |
| Increase to Restricted             |                                             |                                     |                                      |                                           |
| 9797 -- Unrealized Gains           | 2,979.00                                    | 2,978.21                            | 0.79                                 | 99.97 %                                   |
| Increase to Restricted             | 2,979.00                                    | 2,978.21                            | 0.79                                 | 99.97 %                                   |
| Changes to Fund Balances           | -2,979.00                                   | -6,236.21                           | -3,257.21                            | 209.34 %                                  |
| Montecito Fire Protection Dist     | 100,280.00                                  | 2,671,682.70                        | 2,571,402.70                         | 2,664.22 %                                |

# Financial Status

As of: 4/30/2015 (83% 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                         | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|-------------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| <b>Revenues</b>                           |                                             |                                     |                                      |                                           |
| Use of Money and Property                 |                                             |                                     |                                      |                                           |
| 3380 -- Interest Income                   | 0.00                                        | 27.63                               | 27.63                                | --                                        |
| 3381 -- Unrealized Gain/Loss Invstmnts    | 1.00                                        | 0.31                                | -0.69                                | 31.00 %                                   |
| Use of Money and Property                 | 1.00                                        | 27.94                               | 26.94                                | 2,794.00 %                                |
| <b>Revenues</b>                           | 1.00                                        | 27.94                               | 26.94                                | 2,794.00 %                                |
| <b>Expenditures</b>                       |                                             |                                     |                                      |                                           |
| Services and Supplies                     |                                             |                                     |                                      |                                           |
| 7460 -- Professional & Special Service    | 2,190.00                                    | 2,190.00                            | 0.00                                 | 100.00 %                                  |
| Services and Supplies                     | 2,190.00                                    | 2,190.00                            | 0.00                                 | 100.00 %                                  |
| <b>Other Charges</b>                      |                                             |                                     |                                      |                                           |
| 7830 -- Interest Expense                  | 83,123.00                                   | 83,122.80                           | 0.20                                 | 100.00 %                                  |
| <b>Other Charges</b>                      | 83,123.00                                   | 83,122.80                           | 0.20                                 | 100.00 %                                  |
| <b>Expenditures</b>                       | 85,313.00                                   | 85,312.80                           | 0.20                                 | 100.00 %                                  |
| <b>Other Financing Sources &amp; Uses</b> |                                             |                                     |                                      |                                           |
| Other Financing Sources                   |                                             |                                     |                                      |                                           |
| 5910 -- Oper Trf (In)-General Fund        | 769,123.00                                  | 769,113.00                          | -10.00                               | 100.00 %                                  |
| <b>Other Financing Sources</b>            | 769,123.00                                  | 769,113.00                          | -10.00                               | 100.00 %                                  |
| Other Financing Uses                      |                                             |                                     |                                      |                                           |
| 7910 -- Long Term Debt Princ Repayment    | 684,000.00                                  | 683,995.11                          | 4.89                                 | 100.00 %                                  |
| <b>Other Financing Uses</b>               | 684,000.00                                  | 683,995.11                          | 4.89                                 | 100.00 %                                  |
| <b>Other Financing Sources &amp; Uses</b> | 85,123.00                                   | 85,117.89                           | -5.11                                | 99.99 %                                   |

# Financial Status

As of: 4/30/2015 (83% 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            | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| Changes to Fund Balances     |                                             |                                     |                                      |                                           |
| Increase to Restricted       |                                             |                                     |                                      |                                           |
| 9797 -- Unrealized Gains     | 1.00                                        | 0.13                                | 0.87                                 | 13.00 %                                   |
| Increase to Restricted       | 1.00                                        | 0.13                                | 0.87                                 | 13.00 %                                   |
| Changes to Fund Balances     | -1.00                                       | -0.13                               | 0.87                                 | 13.00 %                                   |
| Montecito Fire Pension Oblig | -190.00                                     | -167.10                             | 22.90                                | 87.95 %                                   |

# Financial Status

As of: 4/30/2015 (83% 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                         | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|-------------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| <b>Revenues</b>                           |                                             |                                     |                                      |                                           |
| Use of Money and Property                 |                                             |                                     |                                      |                                           |
| 3380 -- Interest Income                   | 0.00                                        | 5,733.13                            | 5,733.13                             | --                                        |
| 3381 -- Unrealized Gain/Loss Invstmnts    | 1,601.00                                    | 2,657.54                            | 1,056.54                             | 165.99 %                                  |
| Use of Money and Property                 | 1,601.00                                    | 8,390.67                            | 6,789.67                             | 524.09 %                                  |
| <b>Miscellaneous Revenue</b>              |                                             |                                     |                                      |                                           |
| 5909 -- Other Miscellaneous Revenue       | 67,850.00                                   | 0.00                                | -67,850.00                           | 0.00 %                                    |
| <b>Miscellaneous Revenue</b>              |                                             |                                     |                                      |                                           |
| Revenues                                  | 69,451.00                                   | 8,390.67                            | -61,060.33                           | 12.08 %                                   |
| <b>Expenditures</b>                       |                                             |                                     |                                      |                                           |
| <b>Services and Supplies</b>              |                                             |                                     |                                      |                                           |
| 7460 -- Professional & Special Service    | 0.00                                        | 2,500.00                            | -2,500.00                            | --                                        |
| Services and Supplies                     | 0.00                                        | 2,500.00                            | -2,500.00                            | --                                        |
| <b>Capital Assets</b>                     |                                             |                                     |                                      |                                           |
| 8300 -- Equipment                         | 117,200.00                                  | 190,622.29                          | -73,422.29                           | 162.65 %                                  |
| Capital Assets                            | 117,200.00                                  | 190,622.29                          | -73,422.29                           | 162.65 %                                  |
| Expenditures                              | 117,200.00                                  | 193,122.29                          | -75,922.29                           | 164.78 %                                  |
| <b>Other Financing Sources &amp; Uses</b> |                                             |                                     |                                      |                                           |
| <b>Other Financing Sources</b>            |                                             |                                     |                                      |                                           |
| 5910 -- Oper Trf (In)-General Fund        | 332,406.00                                  | 0.00                                | -332,406.00                          | 0.00 %                                    |
| 5919 -- Sale Capital Assets-Prsnl Prop    | 0.00                                        | 44,850.00                           | 44,850.00                            | --                                        |
| Other Financing Sources                   | 332,406.00                                  | 44,850.00                           | -287,556.00                          | 13.49 %                                   |
| <b>Other Financing Sources &amp; Uses</b> |                                             |                                     |                                      |                                           |
| Other Financing Sources & Uses            | 332,406.00                                  | 44,850.00                           | -287,556.00                          | 13.49 %                                   |

# Financial Status

As of: 4/30/2015 (83% 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             | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|-------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| Changes to Fund Balances      |                                             |                                     |                                      |                                           |
| Increase to Restricted        |                                             |                                     |                                      |                                           |
| 9797 -- Unrealized Gains      | 1,601.00                                    | 1,600.47                            | 0.53                                 | 99.97 %                                   |
| Increase to Restricted        | 1,601.00                                    | 1,600.47                            | 0.53                                 | 99.97 %                                   |
| Changes to Fund Balances      | -1,601.00                                   | -1,600.47                           | 0.53                                 | 99.97 %                                   |
| Montecito Fire Cap Outlay Res | 283,056.00                                  | -141,482.09                         | -424,538.09                          | -49.98 %                                  |

# Financial Status

As of: 4/30/2015 (83% 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                         | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|-------------------------------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
| <b>Revenues</b>                           |                                             |                                     |                                      |                                           |
| Use of Money and Property                 |                                             |                                     |                                      |                                           |
| 3380 -- Interest Income                   | 0.00                                        | 18,844.73                           | 18,844.73                            | --                                        |
| 3381 -- Unrealized Gain/Loss Invstmnts    | 4,899.00                                    | 8,909.90                            | 4,010.90                             | 181.87 %                                  |
| Use of Money and Property                 | 4,899.00                                    | 27,754.63                           | 22,855.63                            | 566.54 %                                  |
| <b>Revenues</b>                           | 4,899.00                                    | 27,754.63                           | 22,855.63                            | 566.54 %                                  |
| <b>Expenditures</b>                       |                                             |                                     |                                      |                                           |
| <b>Capital Assets</b>                     |                                             |                                     |                                      |                                           |
| 8100 -- Land                              | 100,000.00                                  | 0.00                                | 100,000.00                           | 0.00 %                                    |
| 8700 -- Work in Progress                  | 0.00                                        | 531.00                              | -531.00                              | --                                        |
| <b>Capital Assets</b>                     | 100,000.00                                  | 531.00                              | 99,469.00                            | 0.53 %                                    |
| <b>Expenditures</b>                       | 100,000.00                                  | 531.00                              | 99,469.00                            | 0.53 %                                    |
| <b>Other Financing Sources &amp; Uses</b> |                                             |                                     |                                      |                                           |
| <b>Other Financing Uses</b>               |                                             |                                     |                                      |                                           |
| 7901 -- Oper Trf (Out)                    | 800,000.00                                  | 0.00                                | 800,000.00                           | 0.00 %                                    |
| <b>Other Financing Uses</b>               | 800,000.00                                  | 0.00                                | 800,000.00                           | 0.00 %                                    |
| <b>Other Financing Sources &amp; Uses</b> | -800,000.00                                 | 0.00                                | 800,000.00                           | 0.00 %                                    |
| <b>Changes to Fund Balances</b>           |                                             |                                     |                                      |                                           |
| <b>Increase to Restricted</b>             |                                             |                                     |                                      |                                           |
| 9797 -- Unrealized Gains                  | 4,899.00                                    | 4,898.66                            | 0.34                                 | 99.99 %                                   |
| <b>Increase to Restricted</b>             | 4,899.00                                    | 4,898.66                            | 0.34                                 | 99.99 %                                   |
| <b>Changes to Fund Balances</b>           | -4,899.00                                   | -4,898.66                           | 0.34                                 | 99.99 %                                   |
| Montecito Fire Land & Building            | -900,000.00                                 | 22,324.97                           | 922,324.97                           | -2.48 %                                   |
| <b>Net Financial Impact</b>               | -516,854.00                                 | 2,552,358.48                        | 3,069,212.48                         | -493.83 %                                 |



# Financial Status

As of: 4/30/2015 (83% 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 | 6/30/2015<br>Fiscal Year<br>Adjusted Budget | 4/30/2015<br>Year-To-Date<br>Actual | 6/30/2015<br>Fiscal Year<br>Variance | 6/30/2015<br>Fiscal Year<br>Pct of Budget |
|-------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|
|-------------------|---------------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------------|

# Revenue Transactions

Report lists all revenue received in the month of April

From 4/1/2015 to 4/30/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document                                                 | Post On   | Dept | Description                                        | Amount       |
|----------------------------------------------------------|-----------|------|----------------------------------------------------|--------------|
| Line Item Account 3010 -- Property Tax-Current Secured   |           |      |                                                    |              |
| AUT - PT02973                                            | 4/20/2015 |      | Est Secured 1% Collections 12/17- 4/16/15(3010)    | 5,801,846.65 |
| JE - 0117508                                             | 4/21/2015 |      | Sec 1/4% Admin Fee 14/15 per Gov't Code29142(3010) | -34,528.08   |
|                                                          |           |      | Total Property Tax-Current Secured                 | 5,767,318.57 |
| Tax revenue                                              |           |      |                                                    |              |
| Line Item Account 3011 -- Property Tax-Unitary           |           |      |                                                    |              |
| JE - 0117514                                             | 4/21/2015 |      | Unitary1/4%AdminFee 14/15 perGov't Code29142(3011) | -305.66      |
|                                                          |           |      | Total Property Tax-Unitary                         | -305.66      |
| Tax revenue                                              |           |      |                                                    |              |
| Line Item Account 3409 -- Other Rental of Bldgs and Land |           |      |                                                    |              |
| JE - 0117878                                             | 4/30/2015 |      | Rental income, Dec-March                           | 17,240.37    |
|                                                          |           |      | Total Other Rental of Bldgs and Land               | 17,240.37    |
| Tax revenue                                              |           |      |                                                    |              |
| Line Item Account 4220 -- Homeowners Property Tax Relief |           |      |                                                    |              |
| AUT - PT02978                                            | 4/30/2015 |      | Homeowner Exemption 1% and Bond Apportionment      | 29,528.18    |
|                                                          |           |      | Total Homeowners Property Tax Relief               | 29,528.18    |
| Tax revenue                                              |           |      |                                                    |              |
| Line Item Account 5105 -- Reimb for District Services    |           |      |                                                    |              |
| DJE - 0069188                                            | 4/27/2015 |      | EMS Mgmt LLC, First response pmt - Q3              | 23,824.30    |
| DJE - 0069188                                            | 4/27/2015 |      | EMS Mgmt LLC, First response pmt - Q3              | 73.96        |
|                                                          |           |      | Total Reimb for District Services                  | 23,898.26    |
|                                                          |           |      | Total Montecito Fire Protection Dist               | 5,837,679.72 |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document                                                 | Post On   | Dept | Description                                       | Amount            | Vendor | Vendor Name                                   |
|----------------------------------------------------------|-----------|------|---------------------------------------------------|-------------------|--------|-----------------------------------------------|
| <b>Line Item Account 6100 -- Regular Salaries</b>        |           |      |                                                   |                   |        |                                               |
| CLM - 0330200                                            | 4/1/2015  |      | Employee paid insurance, March                    | 1,549.22          | 244645 | AFLAC                                         |
| CLM - 0330224                                            | 4/1/2015  |      | Employer & employee contributions, 4/1/15         | 20,722.55         | 356600 | MASSMUTUAL                                    |
| CLM - 0330421                                            | 4/1/2015  |      | Survivor benefit & employee contribution, 4/1/15  | 12,491.52         | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| EFC - 0012485                                            | 4/1/2015  |      | Montecito Fire Payroll, 4/1/15                    | 281,272.73        | 710175 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         |
| JE - 0116871                                             | 4/1/2015  |      | Overtime adjustment (net payroll checks), 4/1/15  | -62,387.54        |        |                                               |
| CLM - 0333046                                            | 4/16/2015 |      | Health Benefits, May                              | 3,816.22          | 648390 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| CLM - 0333056                                            | 4/16/2015 |      | Employer & employee contributions, 4/16/15        | 21,297.55         | 356600 | MASSMUTUAL                                    |
| CLM - 0333066                                            | 4/16/2015 |      | Dues & insurance, 4/16/15                         | 7,297.00          | 556913 | Montecito Firemens Assoc                      |
| CLM - 0333287                                            | 4/16/2015 |      | Survivor benefit & employee contribution, 4/16/15 | 13,026.85         | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| EFC - 0012590                                            | 4/16/2015 |      | Montecito Fire Payroll, 4/16/15                   | 277,509.05        | 710175 | STATE/FEDERAL TAXES & DIRECT DEPOSITS         |
| JE - 0117619                                             | 4/16/2015 |      | Overtime adjustment, 4/16/15                      | -69,593.69        |        |                                               |
| JE - 0117619                                             | 4/16/2015 |      | Payroll checks issued, 4/16/15                    | 11,184.02         |        |                                               |
| <b>Total Regular Salaries</b>                            |           |      |                                                   | <b>518,185.48</b> |        |                                               |
| <b>Line Item Account 6300 -- Overtime</b>                |           |      |                                                   |                   |        |                                               |
| JE - 0116871                                             | 4/1/2015  |      | Overtime adjustment, 4/1/15                       | 67,225.28         |        |                                               |
| JE - 0117619                                             | 4/16/2015 |      | Overtime adjustment, 4/16/15                      | 69,593.69         |        |                                               |
| <b>Total Overtime</b>                                    |           |      |                                                   | <b>136,818.97</b> |        |                                               |
| <b>Line Item Account 6400 -- Retirement Contribution</b> |           |      |                                                   |                   |        |                                               |
| CLM - 0330421                                            | 4/1/2015  |      | Retirement contributions, 4/1/15                  | 71,974.33         | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| CLM - 0333052                                            | 4/16/2015 |      | 2015 RBF contribution                             | 2,900.97          | 005979 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| CLM - 0333287                                            | 4/16/2015 |      | Retirement contributions, 4/16/15                 | 74,445.86         | 648385 | CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM |
| <b>Total Retirement Contribution</b>                     |           |      |                                                   | <b>149,321.16</b> |        |                                               |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document                                                       | Post On   | Dept | Description                                | Amount     | Vendor | Vendor Name                                      |
|----------------------------------------------------------------|-----------|------|--------------------------------------------|------------|--------|--------------------------------------------------|
| <b>Line Item Account 6475 -- Retiree Medical OPEB</b>          |           |      |                                            |            |        |                                                  |
| EFC - 0012446                                                  | 4/2/2015  |      | PARS OPEB Contribution for FY 14-15        | 536,712.00 | 011208 | PARS PUBLIC AGENCY<br>RETIREMENT SERVICES        |
| Total Retiree Medical OPEB                                     |           |      |                                            | 536,712.00 |        |                                                  |
| <b>Line Item Account 6550 -- FICA/Medicare</b>                 |           |      |                                            |            |        |                                                  |
| EFC - 0012485                                                  | 4/1/2015  |      | Montecito Fire Payroll, 4/1/15             | 4,463.82   | 710175 | STATE/FEDERAL TAXES & DIRECT<br>DEPOSITS         |
| EFC - 0012590                                                  | 4/16/2015 |      | Montecito Fire Payroll, 4/16/15            | 4,402.38   | 710175 | STATE/FEDERAL TAXES & DIRECT<br>DEPOSITS         |
| Total FICA/Medicare                                            |           |      |                                            | 8,866.20   |        |                                                  |
| <b>Line Item Account 6600 -- Health Insurance Contrib</b>      |           |      |                                            |            |        |                                                  |
| CLM - 0330197                                                  | 4/1/2015  |      | Dental insurance, April                    | 14,227.03  | 711633 | DELTA DENTAL                                     |
| MIC - 0065324                                                  | 4/1/2015  |      | Vision insurance - active, April           | 1,588.60   | 855111 | Vision Service Plan-CA                           |
| MIC - 0065324                                                  | 4/1/2015  |      | Vision insurance - retirees, April         | 1,318.20   | 855111 | Vision Service Plan-CA                           |
| CLM - 0330215                                                  | 4/6/2015  |      | FSA administrative fee, February           | 93.50      | 788368 | CONEXIS BENEFITS<br>ADMINISTRATOR LP             |
| CLM - 0333046                                                  | 4/16/2015 |      | Health Benefits, May                       | 102,552.74 | 648390 | CALIFORNIA PUBLIC EMPLOYEES<br>RETIREMENT SYSTEM |
| CLM - 0333055                                                  | 4/16/2015 |      | Life Insurance, May                        | 739.68     | 007069 | LINCOLN NATIONAL LIFE INS                        |
| EFC - 0012595                                                  | 4/24/2015 |      | Montecito Fire FSA plan pmts, 3/28-4/21/15 | 798.21     | 788368 | CONEXIS BENEFITS<br>ADMINISTRATOR LP             |
| CLM - 0333078                                                  | 4/28/2015 |      | FSA administrative fee, March              | 93.50      | 788368 | CONEXIS BENEFITS<br>ADMINISTRATOR LP             |
| EFC - 0012622                                                  | 4/29/2015 |      | Montecito Fire FSA plan pmts, 4/22-4/28/15 | 483.11     | 788368 | CONEXIS BENEFITS<br>ADMINISTRATOR LP             |
| Total Health Insurance Contrib                                 |           |      |                                            | 121,894.57 |        |                                                  |
| <b>Line Item Account 6700 -- Unemployment Ins Contribution</b> |           |      |                                            |            |        |                                                  |
| EFC - 0012485                                                  | 4/1/2015  |      | Montecito Fire Payroll, 4/1/15             | 270.72     | 710175 | STATE/FEDERAL TAXES & DIRECT<br>DEPOSITS         |
| EFC - 0012590                                                  | 4/16/2015 |      | Montecito Fire Payroll, 4/16/15            | 13.52      | 710175 | STATE/FEDERAL TAXES & DIRECT<br>DEPOSITS         |
| Total Unemployment Ins Contribution                            |           |      |                                            | 284.24     |        |                                                  |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

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 6900 -- Workers Compensation  |           |      |                                   |           |        |                                  |
| DJE - 0069188                                   | 4/27/2015 |      | Disability payments, 3/28-4/10/15 | -2,149.28 |        |                                  |
| Total Workers Compensation                      |           |      |                                   | -2,149.28 |        |                                  |
| Line Item Account 7030 -- Clothing and Personal |           |      |                                   |           |        |                                  |
| MIC - 0065331                                   | 4/6/2015  |      | PPE: Turnout boots (Grant)        | 418.83    | 212380 | L N CURTIS & SONS                |
| CLM - 0332315                                   | 4/20/2015 |      | PPE: Hearing protection supplies  | 41.08     | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0333217                                   | 4/28/2015 |      | Detachable names for turnouts (3) | 81.25     | 015519 | Allstar Fire Equipment Inc       |
| Total Clothing and Personal                     |           |      |                                   | 541.16    |        |                                  |
| Line Item Account 7050 -- Communications        |           |      |                                   |           |        |                                  |
| CLM - 0330213                                   | 4/3/2015  |      | Wireless service, February        | 1,042.12  | 297454 | VERIZON WIRELESS                 |
| CLM - 0332315                                   | 4/20/2015 |      | External drive for MDCs           | 88.62     | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0332383                                   | 4/21/2015 |      | CAD connectivity & Internet       | 2,642.18  | 776537 | COX COMMUNICATIONS               |
| CLM - 0332479                                   | 4/21/2015 |      | Phone services, May               | 477.61    | 009201 | IMPULSE INTERNET SERVICES        |
| CLM - 0332482                                   | 4/21/2015 |      | Satellite phone charges           | 151.39    | 005120 | SATCOM GLOBAL INC                |
| MIC - 0065932                                   | 4/21/2015 |      | 805-181-0808                      | 44.79     | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065932                                   | 4/21/2015 |      | 805-565-9618                      | 55.74     | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065932                                   | 4/21/2015 |      | 805-RT0-0176                      | 44.79     | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065932                                   | 4/21/2015 |      | 805-RT0-2320                      | 44.79     | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065932                                   | 4/21/2015 |      | 805-RT5-5839                      | 136.19    | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065932                                   | 4/21/2015 |      | 805-RT7-4343                      | 44.79     | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065932                                   | 4/21/2015 |      | 805-RT7-4365                      | 44.79     | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065932                                   | 4/21/2015 |      | 805-RTO-6142                      | 108.90    | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065932                                   | 4/21/2015 |      | 805-UH0-4248                      | 647.94    | 308867 | VERIZON CALIFORNIA               |
| MIC - 0065957                                   | 4/21/2015 |      | Communication service calls       | 595.73    | 011178 | ANDREW SEYBOLD INC               |
| MIC - 0065957                                   | 4/21/2015 |      | Communication service calls       | 425.75    | 011178 | ANDREW SEYBOLD INC               |
| CLM - 0333077                                   | 4/27/2015 |      | Wireless service, April           | 1,027.77  | 297454 | VERIZON WIRELESS                 |
| CLM - 0333130                                   | 4/28/2015 |      | Service call for IP phones        | 275.00    | 549223 | Compuvision                      |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

Selection Criteria: Fund = 3650

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## Fund 3650 -- Montecito Fire Protection Dist

| Document      | Post On   | Dept | Description                                            | Amount   | Vendor | Vendor Name                      |
|---------------|-----------|------|--------------------------------------------------------|----------|--------|----------------------------------|
| CLM - 0333138 | 4/28/2015 |      | Phone service for AM radio line, April/May             | 106.11   | 009201 | IMPULSE INTERNET SERVICES        |
| AUT - SUTAXJE | 4/30/2015 |      | SUTAX JE - April 2015                                  | 8.00     |        |                                  |
|               |           |      | Total Communications                                   | 8,013.00 |        |                                  |
|               |           |      | <b>Line Item Account 7060 -- Food</b>                  |          |        |                                  |
| MIC - 0065325 | 4/6/2015  |      | S. Chapman Reimb: Gatorade, water emer. supplies       | 143.00   | 005288 | SCOTT CHAPMAN                    |
| CLM - 0332315 | 4/20/2015 |      | Emergency meal kits for all vehicles                   | 1,636.07 | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
|               |           |      | Total Food                                             | 1,779.07 |        |                                  |
|               |           |      | <b>Line Item Account 7070 -- Household Supplies</b>    |          |        |                                  |
| MIC - 0065328 | 4/3/2015  |      | Household supplies                                     | 334.80   | 579739 | Unisource                        |
| MIC - 0065328 | 4/3/2015  |      | Household supplies                                     | 863.08   | 579739 | Unisource                        |
| CLM - 0330220 | 4/10/2015 |      | Turnouts cleaned                                       | 334.00   | 789085 | Suds-Duds Launderette            |
| CLM - 0332315 | 4/20/2015 |      | Tablecloths for board room                             | 91.77    | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0332491 | 4/21/2015 |      | Refuse disposal, Sta. 1                                | 359.67   | 509950 | Marborg Industries               |
| MIC - 0065933 | 4/21/2015 |      | Bottled water, Sta. 1                                  | 164.50   | 032539 | NESTLE PURE LIFE DIRECT          |
| MIC - 0065933 | 4/21/2015 |      | Bottled water, Sta. 2                                  | 47.14    | 032539 | NESTLE PURE LIFE DIRECT          |
| CLM - 0333183 | 4/28/2015 |      | Household supplies: kitchen towels                     | 58.09    | 022023 | AMERICAN HOTEL REGISTER CO       |
| MIC - 0066112 | 4/28/2015 |      | Shop towels, Sta. 1                                    | 224.62   | 285433 | MISSION UNIFORM SERVICE INC      |
| MIC - 0066112 | 4/28/2015 |      | Shop towels, Sta. 2                                    | 141.60   | 285433 | MISSION UNIFORM SERVICE INC      |
| JE - 0117878  | 4/30/2015 |      | Trash/recycling for rental prop, Dec-March             | 356.84   |        |                                  |
| JE - 0117878  | 4/30/2015 |      | Smoke alarms for 1259 EVR, Dec                         | 106.88   |        |                                  |
|               |           |      | Total Household Supplies                               | 3,082.99 |        |                                  |
|               |           |      | <b>Line Item Account 7120 -- Equipment Maintenance</b> |          |        |                                  |
| CLM - 0330217 | 4/3/2015  |      | Quarterly solvent tank maintenance, Sta. 1             | 329.80   | 691500 | SAFETY KLEEN CORP                |
| MIC - 0065331 | 4/6/2015  |      | Hydraulic fluid                                        | 278.31   | 212380 | L N CURTIS & SONS                |
| CLM - 0332315 | 4/20/2015 |      | Exhaust removal system repair at Sta. 2                | 191.40   | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0332315 | 4/20/2015 |      | Maintenance supplies and hardware                      | 127.79   | 006215 | US BANK CORPORATE PAYMENT SYSTEM |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

Selection Criteria: Fund = 3650

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## Fund 3650 -- Montecito Fire Protection Dist

| Document                                                 | Post On   | Dept | Description                                      | Amount    | Vendor | Vendor Name                               |
|----------------------------------------------------------|-----------|------|--------------------------------------------------|-----------|--------|-------------------------------------------|
| CLM - 0332386                                            | 4/21/2015 |      | Mako compressed air testing                      | 80.00     | 029053 | SYSTEM                                    |
| CLM - 0333140                                            | 4/27/2015 |      | Quarterly solvent tank maintenance               | 272.36    | 691500 | SAFETY KLEEN CORP                         |
| CLM - 0333170                                            | 4/27/2015 |      | Service repair to Sta. 1 dryer                   | 170.96    | 001436 | TRI-COUNTY APPLIANCE REPAIR               |
| MIC - 0066121                                            | 4/28/2015 |      | SCBA parts                                       | 161.20    | 037256 | MUNICIPAL EMERGENCY SVCS<br>INC           |
| MIC - 0066121                                            | 4/28/2015 |      | SCBA parts                                       | 55.62     | 037256 | MUNICIPAL EMERGENCY SVCS<br>INC           |
| MIC - 0066121                                            | 4/28/2015 |      | SCBA parts                                       | 38.72     | 037256 | MUNICIPAL EMERGENCY SVCS<br>INC           |
| AUT - SUTAXJE                                            | 4/30/2015 |      | SUTAX JE - April 2015                            | 4.32      |        |                                           |
| Total Equipment Maintenance                              |           |      |                                                  | 1,710.48  |        |                                           |
| Line Item Account 7200 -- Structure & Ground Maintenance |           |      |                                                  |           |        |                                           |
| MIC - 0065327                                            | 4/6/2015  |      | Soft water service, semi-annual                  | 541.50    | 657914 | Rayne Water Conditioning Santa<br>Barbara |
| MIC - 0065327                                            | 4/6/2015  |      | Soft water service, semi-annual                  | 274.86    | 657914 | Rayne Water Conditioning Santa<br>Barbara |
| CLM - 0332501                                            | 4/21/2015 |      | Electrical work to set up server UPS in basement | 1,089.70  | 622628 | Pauletto Electric                         |
| JE - 0117878                                             | 4/30/2015 |      | Pest control service for rental prop. Dec-March  | 368.00    |        |                                           |
| JE - 0117878                                             | 4/30/2015 |      | Landscaping for rental prop, Dec-March           | 660.00    |        |                                           |
| JE - 0117878                                             | 4/30/2015 |      | Tenant transition repairs, Dec.                  | 4,497.48  |        |                                           |
| JE - 0117878                                             | 4/30/2015 |      | Soft water service for rental prop, Dec-March    | 692.68    |        |                                           |
| Total Structure & Ground Maintenance                     |           |      |                                                  | 8,124.22  |        |                                           |
| Line Item Account 7205 -- Fire Defense Zone              |           |      |                                                  |           |        |                                           |
| CLM - 0332315                                            | 4/20/2015 |      | Fire hydrant adapters for vegetation projects    | 137.91    | 006215 | US BANK CORPORATE PAYMENT<br>SYSTEM       |
| MIC - 0065955                                            | 4/21/2015 |      | Chipping Project: Lower Romero Cyn               | 4,800.00  | 004948 | BRANCH OUT TREE CARE LLC                  |
| MIC - 0065955                                            | 4/21/2015 |      | Chipping Project: Upper Romero Cyn               | 8,000.00  | 004948 | BRANCH OUT TREE CARE LLC                  |
| Total Fire Defense Zone                                  |           |      |                                                  | 12,937.91 |        |                                           |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

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## Fund 3650 -- Montecito Fire Protection Dist

| Document                                                              | Post On   | Dept | Description                                       | Amount          | Vendor | Vendor Name                           |
|-----------------------------------------------------------------------|-----------|------|---------------------------------------------------|-----------------|--------|---------------------------------------|
| <b>Line Item Account 7322 -- Consulting &amp; Mgmt Fees</b>           |           |      |                                                   |                 |        |                                       |
| JE - 0117878                                                          | 4/30/2015 |      | Rental property mgmt. fees, Dec-March             | 1,033.20        |        |                                       |
| JE - 0117878                                                          | 4/30/2015 |      | Rental property mgmt. fees, Dec-March             | 20.00           |        |                                       |
|                                                                       |           |      | <b>Total Consulting &amp; Mgmt Fees</b>           | <b>1,053.20</b> |        |                                       |
| <b>Line Item Account 7324 -- Audit and Accounting Fees</b>            |           |      |                                                   |                 |        |                                       |
| JE - 0116733                                                          | 4/6/2015  |      | FIN quarterly billing Q4, FY 14-15                | 3,648.00        |        |                                       |
| CLM - 0332504                                                         | 4/21/2015 |      | Financial Audit FY 13-14 - Final balance          | 758.00          | 032377 | FECHTER & COMPANY                     |
|                                                                       |           |      | <b>Total Audit and Accounting Fees</b>            | <b>4,406.00</b> |        |                                       |
| <b>Line Item Account 7348 -- Instruments &amp; Equip. &lt; \$5000</b> |           |      |                                                   |                 |        |                                       |
| CLM - 0332315                                                         | 4/20/2015 |      | Rope rescue: drop bags                            | 110.53          | 006215 | US BANK CORPORATE PAYMENT SYSTEM      |
|                                                                       |           |      | <b>Total Instruments &amp; Equip. &lt; \$5000</b> | <b>110.53</b>   |        |                                       |
| <b>Line Item Account 7363 -- Equipment Maintenance</b>                |           |      |                                                   |                 |        |                                       |
| CLM - 0330232                                                         | 4/3/2015  |      | Vehicle repair parts: S91                         | 42.53           | 014465 | JOHNSON EQUIPMENT CO                  |
| CLM - 0330225                                                         | 4/6/2015  |      | Vehicle repair parts: E91 and E92                 | 44.50           | 007079 | SOUTH COAST EMERGENCY VEHICLE SERVICE |
| CLM - 0332315                                                         | 4/20/2015 |      | Stock battery parts and R91 towing                | 580.44          | 006215 | US BANK CORPORATE PAYMENT SYSTEM      |
| CLM - 0332384                                                         | 4/21/2015 |      | Vehicle repair part                               | 17.26           | 437104 | CARQUEST AUTO PARTS                   |
| CLM - 0332500                                                         | 4/21/2015 |      | Vehicle batteries for P920 (2)                    | 449.17          | 288138 | INTERSTATE BATTERIES OF SIERRA MADRE  |
| CLM - 0333135                                                         | 4/27/2015 |      | Towing service for P920                           | 125.00          | 761110 | SMITTY'S TOWING                       |
| CLM - 0333146                                                         | 4/27/2015 |      | Imagetrend boxes for vehicles (4)                 | 376.92          | 035635 | Tilford Welding                       |
| CLM - 0333174                                                         | 4/27/2015 |      | Vehicle filters (2)                               | 132.55          | 306434 | Gem Equipment Company                 |
| CLM - 0333181                                                         | 4/27/2015 |      | Mechanic shop supplies                            | 50.87           | 009537 | HOSE MAN INC                          |
| CLM - 0333208                                                         | 4/27/2015 |      | Tires, installation and alignment for R91         | 1,493.09        | 002825 | Sprinkle Tire Inc                     |
| CLM - 0333166                                                         | 4/28/2015 |      | Vehicle repair part: E92                          | 5.29            | 064378 | LOS ANGELES TRUCK CENTERS             |
| CLM - 0333191                                                         | 4/28/2015 |      | PT 92 computer repair - parts and labor           | 1,258.03        | 668511 | Crown Dodge                           |
| AUT - SUTAXJE                                                         | 4/30/2015 |      | SUTAX JE - April 2015                             | 20.08           |        |                                       |



# Expenditure Transactions

From 4/1/2015 to 4/30/2015

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## Fund 3650 -- Montecito Fire Protection Dist

| Document                                                 | Post On   | Dept | Description                                       | Amount   | Vendor | Vendor Name                                       |
|----------------------------------------------------------|-----------|------|---------------------------------------------------|----------|--------|---------------------------------------------------|
| Line Item Account 7400 -- Medical, Dental and Lab        |           |      |                                                   | 4,595.73 |        |                                                   |
| CLM - 0330218                                            | 4/10/2015 |      | Medical supplies                                  | 401.99   | 890283 | BOUND TREE MEDICAL                                |
| CLM - 0333126                                            | 4/27/2015 |      | Medical supplies                                  | 1,343.63 | 890283 | BOUND TREE MEDICAL                                |
| MIC - 0066124                                            | 4/28/2015 |      | Medical supplies: CPR masks                       | 45.96    | 369838 | MED TECH RESOURCE                                 |
| MIC - 0066124                                            | 4/28/2015 |      | Medical supplies: Defibrillator pads              | 1,188.68 | 369838 | MED TECH RESOURCE                                 |
| Total Medical, Dental and Lab                            |           |      |                                                   | 2,980.26 |        |                                                   |
| Line Item Account 7450 -- Office Expense                 |           |      |                                                   |          |        |                                                   |
| CLM - 0330214                                            | 4/6/2015  |      | Shipping and notary service                       | 58.94    | 505305 | The UPS Store                                     |
| CLM - 0332315                                            | 4/20/2015 |      | Office supplies                                   | 231.44   | 006215 | US BANK CORPORATE PAYMENT SYSTEM                  |
| CLM - 0332315                                            | 4/20/2015 |      | Postage stamps                                    | 447.00   | 006215 | US BANK CORPORATE PAYMENT SYSTEM                  |
| CLM - 0332315                                            | 4/20/2015 |      | Smoky Bear pocket planners                        | 70.35    | 006215 | US BANK CORPORATE PAYMENT SYSTEM                  |
| CLM - 0332485                                            | 4/21/2015 |      | Business cards order (6 sets)                     | 327.64   | 860063 | Wilson Printing                                   |
| CLM - 0332493                                            | 4/21/2015 |      | Office copier usage fee, March                    | 392.40   | 067712 | PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS |
| MIC - 0065956                                            | 4/21/2015 |      | Racks for servers (2)                             | 271.66   | 288981 | GOVCONNECTION INC                                 |
| MIC - 0065956                                            | 4/21/2015 |      | Racks for servers (1)                             | 144.67   | 288981 | GOVCONNECTION INC                                 |
| CLM - 0333159                                            | 4/27/2015 |      | Telecommunication week banner                     | 94.50    | 432179 | BOONE PRINTING & GRAPHICS                         |
| CLM - 0333127                                            | 4/28/2015 |      | Shipping charges                                  | 26.85    | 505305 | The UPS Store                                     |
| CLM - 0333157                                            | 4/28/2015 |      | Office supplies: paper, printer cartridges, other | 2,376.09 | 778083 | STAPLES CREDIT PLAN                               |
| AUT - SUTAXJE                                            | 4/30/2015 |      | SUTAX JE - April 2015                             | 8.51     |        |                                                   |
| Total Office Expense                                     |           |      |                                                   | 4,450.05 |        |                                                   |
| Line Item Account 7460 -- Professional & Special Service |           |      |                                                   |          |        |                                                   |
| CLM - 0332385                                            | 4/21/2015 |      | Legal services, March                             | 5,108.50 | 645665 | Price Postel & Parma                              |
| MIC - 0065931                                            | 4/21/2015 |      | Employee medical exams                            | 940.00   | 712657 | SANSUM CLINIC, OCCUPATIONAL MEDICINE              |
| MIC - 0065931                                            | 4/21/2015 |      | Employee medical exams                            | 895.00   | 712657 | SANSUM CLINIC, OCCUPATIONAL MEDICINE              |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

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 - 0065931                                       | 4/21/2015 |      | Employee medical exams                            | 1,482.00   | 712657 | MEDICINE<br>SANSUM CLINIC, OCCUPATIONAL<br>MEDICINE |
| MIC - 0065931                                       | 4/21/2015 |      | Employee medical exams                            | 1,915.00   | 712657 | SANSUM CLINIC, OCCUPATIONAL<br>MEDICINE             |
| CLM - 0333086                                       | 4/27/2015 |      | Labor attorney fees, March                        | 677.00     | 476600 | LIEBERT CASSIDY WHITMORE                            |
| CLM - 0333124                                       | 4/27/2015 |      | Mapping services, March                           | 375.00     | 314620 | JDL Mapping                                         |
| Total Professional & Special Service                |           |      |                                                   | 11,392.50  |        |                                                     |
| Line Item Account 7507 -- ADP Payroll Fees          |           |      |                                                   |            |        |                                                     |
| EFC - 0012596                                       | 4/10/2015 |      | ADP fees, 3/31/15                                 | 269.30     | 050379 | ADP INC                                             |
| EFC - 0012597                                       | 4/24/2015 |      | ADP fees, 4/15/15                                 | 214.44     | 050379 | ADP INC                                             |
| Total ADP Payroll Fees                              |           |      |                                                   | 483.74     |        |                                                     |
| Line Item Account 7510 -- Contractual Services      |           |      |                                                   |            |        |                                                     |
| CLM - 0332315                                       | 4/20/2015 |      | TransferBigFiles.com renewal fee                  | 96.00      | 006215 | US BANK CORPORATE PAYMENT<br>SYSTEM                 |
| CLM - 0332480                                       | 4/21/2015 |      | Online scheduling program, monthly fee            | 94.50      | 061348 | CALLBACK STAFFING SOLUTIONS<br>LLC                  |
| Total Contractual Services                          |           |      |                                                   | 190.50     |        |                                                     |
| Line Item Account 7546 -- Administrative Expense    |           |      |                                                   |            |        |                                                     |
| JE - 0112737                                        | 4/20/2015 |      | SB2557 Property Tax Admin Fee 2014/15 (7546)      | 140,370.00 |        |                                                     |
| Total Administrative Expense                        |           |      |                                                   | 140,370.00 |        |                                                     |
| Line Item Account 7580 -- Rents/Leases-Structure    |           |      |                                                   |            |        |                                                     |
| CLM - 0332496                                       | 4/21/2015 |      | Gibraltar space rental qtrly, April-June          | 911.55     | 155004 | Community Radio Inc                                 |
| Total Rents/Leases-Structure                        |           |      |                                                   | 911.55     |        |                                                     |
| Line Item Account 7630 -- Small Tools & Instruments |           |      |                                                   |            |        |                                                     |
| CLM - 0332315                                       | 4/20/2015 |      | Carriers and prgm plugs for radios, iPhone holder | 325.42     | 006215 | US BANK CORPORATE PAYMENT<br>SYSTEM                 |
| MIC - 0066121                                       | 4/28/2015 |      | Cases for spare SCBA (2)                          | 593.87     | 037256 | MUNICIPAL EMERGENCY SVCS<br>INC                     |
| Total Small Tools & Instruments                     |           |      |                                                   | 919.29     |        |                                                     |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

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 7650 -- Special Departmental Expense |           |      |                                               |           |        |                                           |
| CLM - 0332315                                          | 4/20/2015 |      | Retirement helmets: McElwee/McLeod            | 800.68    | 006215 | US BANK CORPORATE PAYMENT SYSTEM          |
| CLM - 0333206                                          | 4/27/2015 |      | Badge                                         | 124.70    | 262802 | ENTENMANN ROVIN CO                        |
| CLM - 0333125                                          | 4/28/2015 |      | Recruit academy recognition for S. Davis      | 86.40     | 717447 | SANTA BARBARA TROPHY & AMERICAN NAMEPLATE |
| CLM - 0333884                                          | 4/30/2015 |      | HEARO Alert Radios (104) - Budgeted           | 9,999.20  | 064907 | COMLABS INC                               |
| Total Special Departmental Expense                     |           |      |                                               | 11,010.98 |        |                                           |
| Line Item Account 7671 -- Special Projects             |           |      |                                               |           |        |                                           |
| CLM - 0332315                                          | 4/20/2015 |      | Public Education supplies: science fair booth | 25.66     | 006215 | US BANK CORPORATE PAYMENT SYSTEM          |
| Total Special Projects                                 |           |      |                                               | 25.66     |        |                                           |
| Line Item Account 7730 -- Transportation and Travel    |           |      |                                               |           |        |                                           |
| CLM - 0332315                                          | 4/20/2015 |      | Business lunch meetings (4)                   | 208.70    | 006215 | US BANK CORPORATE PAYMENT SYSTEM          |
| CLM - 0332315                                          | 4/20/2015 |      | Hickman/Gil: Public Retirement Seminar        | 400.00    | 006215 | US BANK CORPORATE PAYMENT SYSTEM          |
| CLM - 0333072                                          | 4/27/2015 |      | J.A. Powell Reimb: FDAC Conference            | 1,637.04  | 054560 | JOHN ABRAHAM POWELL                       |
| Total Transportation and Travel                        |           |      |                                               | 2,245.74  |        |                                           |
| Line Item Account 7731 -- Gasoline-Oil-Fuel            |           |      |                                               |           |        |                                           |
| CLM - 0330211                                          | 4/6/2015  |      | Gasoline charges, February                    | 1,342.66  | 005392 | THE VILLAGE SERVICE STATION               |
| CLM - 0332315                                          | 4/20/2015 |      | Gasoline charges                              | 389.04    | 006215 | US BANK CORPORATE PAYMENT SYSTEM          |
| CLM - 0333085                                          | 4/27/2015 |      | Gasoline charges, March                       | 2,361.73  | 005392 | THE VILLAGE SERVICE STATION               |
| Total Gasoline-Oil-Fuel                                |           |      |                                               | 4,093.43  |        |                                           |
| Line Item Account 7732 -- Training                     |           |      |                                               |           |        |                                           |
| CLM - 0330201                                          | 4/3/2015  |      | G. Ventura Reimb: JRIC Cyber Security         | 236.83    | 751231 | GERI SIMMONS VENTURA                      |
| CLM - 0330203                                          | 4/3/2015  |      | R. McCracken Reimb: EMS Update                | 57.50     | 005187 | RYLAND MCCrackEN                          |
| CLM - 0330204                                          | 4/3/2015  |      | A. Briner Reimb: Confined Space Tech          | 1,052.29  | 001539 | AARON BRINER                              |
| CLM - 0330205                                          | 4/3/2015  |      | S. Davis Reimb: Academy flag pole             | 509.00    | 024241 | SHAUN P DAVIS                             |

Last Updated: 5/7/2015 4:07 AM

Page 9 of 11

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

| Document                            | Post On   | Dept | Description                                  | Amount    | Vendor | Vendor Name                      |
|-------------------------------------|-----------|------|----------------------------------------------|-----------|--------|----------------------------------|
| CLM - 0330206                       | 4/3/2015  |      | K. Hickman Reimb: EMS Update                 | 73.02     | 113087 | KURT HICKMAN                     |
| MIC - 0065325                       | 4/6/2015  |      | S. Chapman Reimb: L-380 Fireline Leadership  | 1,542.00  | 005288 | SCOTT CHAPMAN                    |
| CLM - 0332315                       | 4/20/2015 |      | Hickman/Badaracco: FH World                  | 1,478.83  | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0332315                       | 4/20/2015 |      | Gregson/Lauritson: SWAIC Conference          | 829.73    | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0332315                       | 4/20/2015 |      | G. Ventura: Cyber Security - Hotel parking   | 15.00     | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0332315                       | 4/20/2015 |      | A. Widling: AZ Wildfire Academy              | 1,058.85  | 006215 | US BANK CORPORATE PAYMENT SYSTEM |
| CLM - 0333068                       | 4/27/2015 |      | J. Zeitsoff Reimb: CA Fire Mechanics Academy | 1,784.30  | 011365 | JORDAN ZEITSOFF                  |
| CLM - 0333071                       | 4/27/2015 |      | K. Powell Reimb: CA Fire Mechanics Academy   | 630.67    | 266918 | KEITH POWELL                     |
| CLM - 0333074                       | 4/27/2015 |      | J. Saley Reimb: Safety Officer's Conference  | 770.77    | 005935 | JEFF SALEY                       |
| CLM - 0333116                       | 4/27/2015 |      | Roof prop lumber for recruit academy         | 723.70    | 340893 | HAYWARD LUMBER COMPANY SB        |
| MIC - 0066099                       | 4/27/2015 |      | E. Skei Reimb: Strike Team Leader Workshop   | 42.55     | 027129 | EVAN SKEI                        |
| MIC - 0066099                       | 4/27/2015 |      | E. Skei Reimb: RTF 12 Oversight Committee    | 35.65     | 027129 | EVAN SKEI                        |
| MIC - 0066126                       | 4/27/2015 |      | A. Broumand Reimb: ACLS Course               | 277.50    | 167024 | Alex Broumand                    |
| MIC - 0066126                       | 4/27/2015 |      | A. Broumand Reimb: PALS Course               | 197.50    | 167024 | Alex Broumand                    |
|                                     |           |      | Total Training                               | 11,315.69 |        |                                  |
| Line Item Account 7760 -- Utilities |           |      |                                              |           |        |                                  |
| CLM - 0330219                       | 4/3/2015  |      | Electricity service, Sta. 1 & 2              | 1,855.12  | 767200 | SOUTHERN CALIFORNIA EDISON       |
| CLM - 0332492                       | 4/21/2015 |      | Electricity service, Sta. 1 & 2              | 1,731.34  | 767200 | SOUTHERN CALIFORNIA EDISON       |
| MIC - 0065924                       | 4/21/2015 |      | Water service, Sta. 1                        | 271.39    | 556712 | MONTECITO WATER DISTRICT         |
| MIC - 0065924                       | 4/21/2015 |      | Water service, Sta. 2                        | 115.99    | 556712 | MONTECITO WATER DISTRICT         |
| MIC - 0065954                       | 4/21/2015 |      | Gas service, Sta. 1 - 04/08/15               | 49.36     | 767800 | THE GAS COMPANY                  |
| MIC - 0065954                       | 4/21/2015 |      | Gas service, Sta. 2 - 04/08/15               | 62.62     | 767800 | THE GAS COMPANY                  |
| JE - 0117878                        | 4/30/2015 |      | Water/sewer for rental prop, Dec-March       | 318.64    |        |                                  |
| JE - 0117878                        | 4/30/2015 |      | Charge back for unsecured tax, Dec-March     | -208.00   |        |                                  |
|                                     |           |      | Total Utilities                              | 4,196.46  |        |                                  |

# Expenditure Transactions

From 4/1/2015 to 4/30/2015

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 |
|--------------------------------------|---------|------|-------------|--------------|--------|-------------|
| Total Montecito Fire Protection Dist |         |      |             | 1,710,873.48 |        |             |

# Financial Trend

As of: 4/30/2015  
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                        | 4/30/2013<br>Year-To-Date<br>Actual | 4/30/2014<br>Year-To-Date<br>Actual | 4/30/2015<br>Year-To-Date<br>Actual |
|------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                          |                                     |                                     |                                     |
| <b>Taxes</b>                             |                                     |                                     |                                     |
| 3010 -- Property Tax-Current Secured     | 12,220,416.88                       | 12,919,302.86                       | 13,489,083.39                       |
| 3011 -- Property Tax-Unitary             | 105,596.31                          | 105,867.82                          | -305.66                             |
| 3020 -- Property Tax-Current Unsecd      | 622,999.96                          | 594,306.97                          | 631,309.28                          |
| 3040 -- Property Tax-Prior Secured       | -63,838.08                          | -61,141.77                          | -102.20                             |
| 3050 -- Property Tax-Prior Unsecured     | 8,182.71                            | 8,334.53                            | 0.00                                |
| 3054 -- Supplemental Pty Tax-Current     | 111,737.32                          | 177,971.97                          | 16,261.83                           |
| 3056 -- Supplemental Pty Tax-Prior       | 8,880.22                            | 16,454.14                           | -2,580.20                           |
| <b>Taxes</b>                             | <b>13,013,975.32</b>                | <b>13,761,096.52</b>                | <b>14,133,666.44</b>                |
| <b>Use of Money and Property</b>         |                                     |                                     |                                     |
| 3380 -- Interest Income                  | 6,782.96                            | 8,219.87                            | 8,514.38                            |
| 3381 -- Unrealized Gain/Loss Invstmnts   | 181.18                              | 2,547.04                            | 5,045.33                            |
| 3409 -- Other Rental of Bldgs and Land   | 42,852.65                           | 36,648.00                           | 37,896.93                           |
| <b>Use of Money and Property</b>         | <b>49,816.79</b>                    | <b>47,414.91</b>                    | <b>51,456.64</b>                    |
| <b>Intergovernmental Revenue-State</b>   |                                     |                                     |                                     |
| 3750 -- State-Emergency Assistance       | 11,322.87                           | 289,301.99                          | 473,885.38                          |
| 4220 -- Homeowners Property Tax Relief   | 73,464.06                           | 73,380.60                           | 71,711.29                           |
| <b>Intergovernmental Revenue-State</b>   | <b>84,786.93</b>                    | <b>362,682.59</b>                   | <b>545,596.67</b>                   |
| <b>Intergovernmental Revenue-Federal</b> |                                     |                                     |                                     |
| 4476 -- Federal Emergency Assistance     | 204,336.02                          | 84,918.61                           | 57,365.80                           |
| <b>Intergovernmental Revenue-Federal</b> | <b>204,336.02</b>                   | <b>84,918.61</b>                    | <b>57,365.80</b>                    |
| <b>Charges for Services</b>              |                                     |                                     |                                     |
| 5105 -- Reimb for District Services      | 0.00                                | 0.00                                | 135,411.26                          |
| <b>Charges for Services</b>              | <b>0.00</b>                         | <b>0.00</b>                         | <b>135,411.26</b>                   |

# Financial Trend

As of: 4/30/2015  
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                      | 4/30/2013<br>Year-To-Date<br>Actual | 4/30/2014<br>Year-To-Date<br>Actual | 4/30/2015<br>Year-To-Date<br>Actual |
|----------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Miscellaneous Revenue</b>           |                                     |                                     |                                     |
| 5909 -- Other Miscellaneous Revenue    | 133,162.35                          | 160,875.37                          | 29,463.96                           |
| <b>Miscellaneous Revenue</b>           |                                     |                                     |                                     |
| Revenues                               | 133,162.35                          | 160,875.37                          | 29,463.96                           |
| <b>Revenues</b>                        |                                     |                                     |                                     |
|                                        | 13,486,077.41                       | 14,416,988.00                       | 14,952,960.77                       |
| <b>Expenditures</b>                    |                                     |                                     |                                     |
| <b>Salaries and Employee Benefits</b>  |                                     |                                     |                                     |
| 6100 -- Regular Salaries               | 4,809,658.00                        | 4,917,843.80                        | 5,058,833.84                        |
| 6300 -- Overtime                       | 840,377.53                          | 693,369.01                          | 1,119,024.92                        |
| 6400 -- Retirement Contribution        | 1,327,738.46                        | 1,369,456.81                        | 1,420,906.51                        |
| 6475 -- Retiree Medical OPEB           | 0.00                                | 0.00                                | 1,073,424.00                        |
| 6550 -- FICA/Medicare                  | 72,458.43                           | 72,165.60                           | 83,024.67                           |
| 6600 -- Health Insurance Contrib       | 1,087,863.20                        | 1,099,605.68                        | 1,165,634.22                        |
| 6700 -- Unemployment Ins Contribution  | 8,822.29                            | 8,493.67                            | 8,310.71                            |
| 6900 -- Workers Compensation           | 471,130.02                          | 576,487.71                          | 549,639.95                          |
| <b>Salaries and Employee Benefits</b>  |                                     |                                     |                                     |
|                                        | 8,618,047.93                        | 8,737,422.28                        | 10,478,798.82                       |
| <b>Services and Supplies</b>           |                                     |                                     |                                     |
| 7030 -- Clothing and Personal          | 2,919.16                            | 18,044.87                           | 11,976.04                           |
| 7050 -- Communications                 | 62,580.61                           | 62,054.79                           | 75,472.76                           |
| 7060 -- Food                           | 356.40                              | 1,130.48                            | 2,083.34                            |
| 7070 -- Household Supplies             | 14,899.29                           | 19,541.11                           | 17,893.63                           |
| 7090 -- Insurance                      | 29,628.73                           | 29,867.10                           | 30,051.15                           |
| 7120 -- Equipment Maintenance          | 66,535.23                           | 90,942.74                           | 29,097.17                           |
| 7200 -- Structure & Ground Maintenance | 14,661.25                           | 24,134.29                           | 34,953.01                           |
| 7205 -- Fire Defense Zone (Acct 7440)  | 0.00                                | 0.00                                | 26,095.29                           |
| 7322 -- Consulting & Mgmt Fees         | 0.00                                | 2,198.88                            | 2,345.61                            |
| 7324 -- Audit and Accounting Fees      | 15,000.00                           | 23,965.00                           | 22,657.00                           |
|                                        |                                     |                                     | New account                         |
|                                        |                                     |                                     | 26,095.29                           |
|                                        |                                     |                                     | 2,345.61                            |
|                                        |                                     |                                     | 22,657.00                           |

# Financial Trend

As of: 4/30/2015  
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                         | 4/30/2013<br>Year-To-Date<br>Actual | 4/30/2014<br>Year-To-Date<br>Actual | 4/30/2015<br>Year-To-Date<br>Actual |                |
|-------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------|
| 7348 -- Instruments & Equip. < \$5000     | 0.00                                | 0.00                                | 6,100.10                            | New account    |
| 7363 -- Equipment Maintenance (Vehicles)  | 0.00                                | 0.00                                | 31,761.01                           | New account    |
| 7400 -- Medical, Dental and Lab           | 7,484.05                            | 7,242.15                            | 16,178.64                           |                |
| 7430 -- Memberships                       | 2,489.00                            | 2,252.00                            | 8,728.00                            |                |
| 7440 -- Miscellaneous Expense (Acct 7205) | 32,366.92                           | 29,515.00                           | 0.00                                | Closed account |
| 7450 -- Office Expense                    | 16,520.57                           | 21,800.11                           | 25,785.00                           |                |
| 7460 -- Professional & Special Service    | 241,550.76                          | 214,591.96                          | 226,315.94                          |                |
| 7506 -- Administrative Expense (SBC)      | 164,500.00                          | 150,687.00                          | 0.00                                | See Acct 7546  |
| 7507 -- ADP Payroll Fees                  | 4,936.78                            | 5,251.26                            | 5,222.38                            |                |
| 7510 -- Contractual Services              | 0.00                                | 0.00                                | 30,769.27                           | New account    |
| 7530 -- Publications & Legal Notices      | 85.28                               | 1,188.08                            | 1,272.96                            |                |
| 7546 -- Administrative Expense            | 0.00                                | 0.00                                | 140,370.00                          | See Acct 7506  |
| 7580 -- Rents/Leases-Structure            | 1,155.00                            | 2,828.60                            | 3,706.10                            |                |
| 7630 -- Small Tools & Instruments         | 27,088.60                           | 37,558.49                           | 4,894.12                            |                |
| 7650 -- Special Departmental Expense      | 30,320.42                           | 14,858.35                           | 69,453.61                           | 22             |
| 7653 -- Training Fees & Supplies          | 1,426.34                            | 825.60                              | 0.00                                | Closed account |
| 7671 -- Special Projects                  | 2,681.02                            | 4,160.55                            | 7,952.51                            |                |
| 7730 -- Transportation and Travel         | 5,699.64                            | 8,877.12                            | 10,281.80                           |                |
| 7731 -- Gasoline-Oil-Fuel                 | 40,979.92                           | 43,495.71                           | 35,556.81                           |                |
| 7732 -- Training                          | 21,331.67                           | 36,734.26                           | 46,450.71                           |                |
| 7760 -- Utilities                         | 35,153.69                           | 39,924.11                           | 37,579.62                           |                |
| Services and Supplies                     | 842,350.33                          | 893,669.61                          | 961,003.58                          |                |
| Capital Assets                            |                                     |                                     |                                     |                |
| 8300 -- Equipment                         | 53,179.29                           | 32,425.12                           | 66,126.46                           |                |
| Capital Assets                            | 53,179.29                           | 32,425.12                           | 66,126.46                           |                |
| Expenditures                              | 9,513,577.55                        | 9,663,517.01                        | 11,505,928.86                       |                |



# Financial Trend

As of: 4/30/2015  
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                  | 4/30/2013<br>Year-To-Date<br>Actual | 4/30/2014<br>Year-To-Date<br>Actual | 4/30/2015<br>Year-To-Date<br>Actual |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Other Financing Sources & Uses     |                                     |                                     |                                     |
| Other Financing Sources            |                                     |                                     |                                     |
| 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)             | 716,856.00                          | 741,159.80                          | 769,113.00                          |
| Other Financing Uses               | 716,856.00                          | 741,159.80                          | 769,113.00                          |
| Other Financing Sources & Uses     | -716,856.00                         | -741,159.80                         | -769,113.00                         |
| Changes to Fund Balances           |                                     |                                     |                                     |
| Decrease to Restricted             |                                     |                                     |                                     |
| 9797 -- Unrealized Gains           | 4,075.11                            | 0.00                                | 0.00                                |
| Decrease to Restricted             | 4,075.11                            | 0.00                                | 0.00                                |
| Increase to Nonspendables          |                                     |                                     |                                     |
| 9605 -- Prepaids/Deposits          | 11,932.00                           | 4,386.00                            | 3,258.00                            |
| Increase to Nonspendables          | 11,932.00                           | 4,386.00                            | 3,258.00                            |
| Increase to Restricted             |                                     |                                     |                                     |
| 9797 -- Unrealized Gains           | 4,256.29                            | 0.00                                | 2,978.21                            |
| Increase to Restricted             | 4,256.29                            | 0.00                                | 2,978.21                            |
| Changes to Fund Balances           | -12,113.18                          | -4,386.00                           | -6,236.21                           |
| Montecito Fire Protection Dist     | 3,243,530.68                        | 4,007,925.19                        | 2,671,682.70                        |
| Net Financial Impact               | 3,243,530.68                        | 4,007,925.19                        | 2,671,682.70                        |

# Expenditure Trend

As of: 4/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650  
Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 10mo, MTDActual

## Fund 3650 – Montecito Fire Protection Dist

| Line Item Account                           | 7/31/2014<br>Month-To-Date<br>Actual | 8/31/2014<br>Month-To-Date<br>Actual | 9/30/2014<br>Month-To-Date<br>Actual | 10/31/2014<br>Month-To-Date<br>Actual | 11/30/2014<br>Month-To-Date<br>Actual | 12/31/2014<br>Month-To-Date<br>Actual | 1/31/2015<br>Month-To-Date<br>Actual | 2/28/2015<br>Month-To-Date<br>Actual | 3/31/2015<br>Month-To-Date<br>Actual | 4/30/2015<br>Month-To-Date<br>Actual |
|---------------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Expenditures</b>                         |                                      |                                      |                                      |                                       |                                       |                                       |                                      |                                      |                                      |                                      |
| <b>Salaries and Employee Benefits</b>       |                                      |                                      |                                      |                                       |                                       |                                       |                                      |                                      |                                      |                                      |
| 6100 – Regular Salaries                     | 238,912.52                           | 523,829.26                           | 523,452.31                           | 520,698.51                            | 523,475.93                            | 519,307.79                            | 698,790.20                           | 479,918.02                           | 512,263.82                           | 518,185.48                           |
| 6300 – Overtime                             | 20,950.64                            | 175,655.83                           | 184,876.62                           | 202,513.32                            | 68,972.44                             | 85,953.66                             | 112,351.56                           | 70,468.84                            | 60,463.04                            | 136,818.97                           |
| 6400 – Retirement Contribution              | 75,462.46                            | 150,017.66                           | 149,975.91                           | 148,897.06                            | 149,477.38                            | 147,024.77                            | 167,949.76                           | 136,757.71                           | 146,022.64                           | 149,321.16                           |
| 6475 – Retiree Medical OPEB                 | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                  | 0.00                                  | 536,712.00                            | 0.00                                 | 0.00                                 | 0.00                                 | 536,712.00                           |
| 6550 – FICA/Medicare                        | 3,727.41                             | 9,508.25                             | 9,535.78                             | 9,986.68                              | 7,992.24                              | 8,144.82                              | 10,574.64                            | 7,534.03                             | 7,154.62                             | 8,866.20                             |
| 6600 – Health Insurance Contrib             | 187,213.94                           | 106,013.75                           | 103,223.22                           | 103,196.10                            | 102,024.73                            | 109,544.35                            | 103,452.16                           | 115,908.56                           | 113,162.84                           | 121,894.57                           |
| 6700 – Unemployment Ins Contribution        | 0.00                                 | 27.98                                | 63.63                                | 69.33                                 | 75.78                                 | 78.66                                 | 7,155.58                             | 370.52                               | 184.99                               | 284.24                               |
| 6900 – Workers Compensation                 | 94,078.74                            | 114,872.34                           | 59,065.17                            | 64,472.39                             | 0.00                                  | 49,934.13                             | 59,829.06                            | 0.00                                 | 109,537.40                           | -2,149.28                            |
| <b>Total Salaries and Employee Benefits</b> | <b>620,345.71</b>                    | <b>1,079,925.07</b>                  | <b>1,030,192.64</b>                  | <b>1,049,833.39</b>                   | <b>852,018.50</b>                     | <b>1,456,700.18</b>                   | <b>1,160,102.96</b>                  | <b>810,957.68</b>                    | <b>948,789.35</b>                    | <b>1,469,933.34</b>                  |
| <b>Services and Supplies</b>                |                                      |                                      |                                      |                                       |                                       |                                       |                                      |                                      |                                      |                                      |
| 7030 – Clothing and Personal                | 0.00                                 | 0.00                                 | 804.46                               | 1,451.76                              | 12.55                                 | 165.27                                | 108.96                               | 918.25                               | 7,973.63                             | 541.16                               |
| 7050 – Communications                       | 6,059.15                             | 10,262.34                            | 6,491.73                             | 6,197.10                              | 6,634.25                              | 9,214.44                              | 7,128.95                             | 6,701.96                             | 8,769.84                             | 8,013.00                             |
| 7060 – Food                                 | 0.00                                 | 0.00                                 | 147.20                               | 9.50                                  | 0.00                                  | 0.00                                  | 17.98                                | 84.82                                | 44.77                                | 1,779.07                             |
| 7070 – Household Supplies                   | 746.60                               | 1,670.72                             | 2,072.28                             | 2,247.69                              | 1,483.20                              | 1,740.35                              | 1,935.85                             | 990.97                               | 1,922.98                             | 3,082.99                             |
| 7090 – Insurance                            | 29,302.00                            | 0.00                                 | 0.00                                 | 749.15                                | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| 7120 – Equipment Maintenance                | 2,255.44                             | 2,213.10                             | 947.72                               | 973.97                                | 1,900.51                              | 8,251.94                              | 2,112.23                             | 5,391.99                             | 3,339.79                             | 1,710.48                             |
| 7200 – Structure & Ground Maintenance       | 500.00                               | 761.00                               | 2,750.09                             | 1,460.62                              | 678.00                                | 6,729.74                              | 9,994.22                             | 2,425.26                             | 1,529.86                             | 8,124.22                             |
| 7205 – Fire Defense Zone                    | 0.00                                 | 0.00                                 | 2,750.00                             | 6,700.00                              | 3,707.38                              | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 12,937.91                            |
| 7322 – Consulting & Mgmt Fees               | 0.00                                 | 0.00                                 | 488.64                               | 0.00                                  | 0.00                                  | 793.77                                | 0.00                                 | 0.00                                 | 0.00                                 | 1,053.20                             |
| 7324 – Audit and Accounting Fees            | 3,648.00                             | 0.00                                 | 0.00                                 | 0.00                                  | 3,648.00                              | 0.00                                  | 7,307.00                             | 3,648.00                             | 0.00                                 | 4,406.00                             |
| 7348 – Instruments & Equip. < \$5000        | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 2,564.77                             | 3,424.80                             | 0.00                                 | 110.53                               |
| 7363 – Equipment Maintenance                | 0.00                                 | 1,040.93                             | 2,754.84                             | 3,810.37                              | 3,311.71                              | 2,725.79                              | 3,987.83                             | 2,154.01                             | 7,379.80                             | 4,595.73                             |
| 7400 – Medical, Dental and Lab              | 0.00                                 | 1,776.96                             | 1,241.42                             | 1,220.10                              | 807.04                                | 4,494.97                              | 59.54                                | 3,198.24                             | 400.11                               | 2,980.26                             |
| 7430 – Memberships                          | 940.00                               | 350.00                               | 0.00                                 | 257.00                                | 0.00                                  | 190.00                                | 300.00                               | 6,691.00                             | 0.00                                 | 0.00                                 |
| 7450 – Office Expense                       | 698.98                               | 3,569.82                             | 1,757.23                             | 938.07                                | 224.86                                | 1,952.11                              | 9,243.61                             | 546.25                               | 2,404.02                             | 4,450.05                             |
| 7460 – Professional & Special Service       | 3,339.00                             | 16,803.47                            | 38,060.37                            | 19,958.38                             | 1,785.00                              | 51,874.08                             | 15,705.50                            | 39,205.64                            | 28,192.00                            | 11,392.50                            |
| 7506 – Administrative Expense (SBC)         | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| 7507 – ADP Payroll Fees                     | 0.00                                 | 1,231.55                             | 256.79                               | 670.21                                | 482.91                                | 487.73                                | 196.88                               | 935.12                               | 477.45                               | 483.74                               |
| 7510 – Contractual Services                 | 23,377.77                            | 1,121.25                             | 1,875.00                             | 0.00                                  | 1,953.00                              | 373.75                                | 1,689.00                             | 94.50                                | 94.50                                | 190.50                               |
| 7530 – Publications & Legal Notices         | 54.60                                | 1,053.00                             | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 165.36                               | 0.00                                 | 0.00                                 | 0.00                                 |
| 7546 – Administrative Expense               | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 140,370.00                           |

# Expenditure Trend

As of: 4/30/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650  
Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund; Columns = 10mo, MTDActual

## Fund 3650 – Montecito Fire Protection Dist

| Line Item Account                         | 7/31/2014<br>Month-To-Date<br>Actual | 8/31/2014<br>Month-To-Date<br>Actual | 9/30/2014<br>Month-To-Date<br>Actual | 10/31/2014<br>Month-To-Date<br>Actual | 11/30/2014<br>Month-To-Date<br>Actual | 12/31/2014<br>Month-To-Date<br>Actual | 1/31/2015<br>Month-To-Date<br>Actual | 2/28/2015<br>Month-To-Date<br>Actual | 3/31/2015<br>Month-To-Date<br>Actual | 4/30/2015<br>Month-To-Date<br>Actual |
|-------------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| 7580 – Rents/Leases-Structure             | 825.00                               | 0.00                                 | 0.00                                 | 825.00                                | 0.00                                  | 0.00                                  | 1,144.55                             | 0.00                                 | 0.00                                 | 911.55                               |
| 7630 – Small Tools & Instruments          | 0.00                                 | 184.63                               | 1,178.89                             | 914.27                                | 0.00                                  | -495.08                               | 1,061.09                             | 600.05                               | 530.98                               | 919.29                               |
| 7650 – Special Departmental Expense       | 121.05                               | 1.60                                 | 30,613.29                            | 12,594.73                             | 3,417.70                              | 5,154.01                              | 1,231.46                             | 3,270.41                             | 2,038.38                             | 11,010.98                            |
| 7671 – Special Projects                   | 486.00                               | 987.28                               | 2,103.79                             | 2,204.23                              | 1,295.13                              | 37.73                                 | 0.00                                 | 0.00                                 | 812.69                               | 25.66                                |
| 7730 – Transportation and Travel          | 0.00                                 | 343.05                               | 164.94                               | 3,992.45                              | 634.02                                | 511.25                                | 1,944.09                             | 478.59                               | -32.33                               | 2,245.74                             |
| 7731 – Gasoline-Oil-Fuel                  | 0.00                                 | 3,504.92                             | 5,112.16                             | 8,027.85                              | 3,717.01                              | 946.13                                | 4,926.91                             | 1,433.89                             | 3,794.51                             | 4,093.43                             |
| 7732 – Training                           | 1,210.50                             | 140.00                               | 451.65                               | 5,880.99                              | 0.00                                  | 10,757.04                             | 6,396.00                             | 5,445.69                             | 4,853.15                             | 11,315.69                            |
| 7760 – Utilities                          | 2,912.16                             | 2,851.87                             | 4,023.26                             | 3,196.72                              | 6,870.13                              | 3,559.37                              | 2,845.00                             | 6,739.26                             | 585.39                               | 4,196.46                             |
| Total Services and Supplies               | 76,476.25                            | 49,867.49                            | 106,055.75                           | 84,280.16                             | 42,562.40                             | 109,464.39                            | 81,866.78                            | 94,378.70                            | 75,111.52                            | 240,940.14                           |
| <b>Capital Assets</b>                     |                                      |                                      |                                      |                                       |                                       |                                       |                                      |                                      |                                      |                                      |
| 8300 – Equipment                          | 17,861.44                            | 0.00                                 | 0.00                                 | 0.00                                  | 3,507.58                              | 5,877.72                              | 31,029.72                            | 0.00                                 | 7,850.00                             | 0.00                                 |
| 8700 – Work in Progress                   | 0.00                                 | 0.00                                 | 531.00                               | -531.00                               | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| Total Capital Assets                      | 17,861.44                            | 0.00                                 | 531.00                               | -531.00                               | 3,507.58                              | 5,877.72                              | 31,029.72                            | 0.00                                 | 7,850.00                             | 0.00                                 |
| Total Expenditures                        | 714,683.40                           | 1,129,792.56                         | 1,136,779.39                         | 1,133,582.55                          | 898,088.48                            | 1,572,042.29                          | 1,272,999.46                         | 905,336.38                           | 1,031,750.87                         | 1,710,873.48                         |
| <b>Other Financing Sources &amp; Uses</b> |                                      |                                      |                                      |                                       |                                       |                                       |                                      |                                      |                                      |                                      |
| Other Financing Uses                      |                                      |                                      |                                      |                                       |                                       |                                       |                                      |                                      |                                      |                                      |
| 7901 – Oper Trf (Out)                     | 379,313.00                           | 0.00                                 | 0.00                                 | 0.00                                  | 0.00                                  | 389,800.00                            | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| Total Other Financing Uses                | 379,313.00                           | 0.00                                 | 0.00                                 | 0.00                                  | 0.00                                  | 389,800.00                            | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| Total Other Financing Sources & Uses      | 379,313.00                           | 0.00                                 | 0.00                                 | 0.00                                  | 0.00                                  | 389,800.00                            | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| <b>Changes to Fund Balances</b>           |                                      |                                      |                                      |                                       |                                       |                                       |                                      |                                      |                                      |                                      |
| Changes to Nonspendable                   |                                      |                                      |                                      |                                       |                                       |                                       |                                      |                                      |                                      |                                      |
| 9605 – Prepaids/Deposits                  | 0.00                                 | 3,258.00                             | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 |
| Total Changes to Nonspendable             | 0.00                                 | 3,258.00                             | 0.00                                 | 0.00                                  | 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                                  | 0.00                                 | 0.00                                 | 2,978.21                             | 0.00                                 |
| Total Changes to Restricted               | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 2,978.21                             | 0.00                                 |
| Total Changes to Fund Balances            | 0.00                                 | 3,258.00                             | 0.00                                 | 0.00                                  | 0.00                                  | 0.00                                  | 0.00                                 | 0.00                                 | 2,978.21                             | 0.00                                 |
| Total Montecito Fire Protection Dist      | 1,093,996.40                         | 1,133,050.56                         | 1,136,779.39                         | 1,133,582.55                          | 898,088.48                            | 1,961,842.29                          | 1,272,999.46                         | 905,336.38                           | 1,034,729.08                         | 1,710,873.48                         |
| Total Report                              | 1,093,996.40                         | 1,133,050.56                         | 1,136,779.39                         | 1,133,582.55                          | 898,088.48                            | 1,961,842.29                          | 1,272,999.46                         | 905,336.38                           | 1,034,729.08                         | 1,710,873.48                         |

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

|                                    | Fund 3650<br>General  | Fund 3651<br>Pension Obl. | Fund 3652<br>Capital Outlay | Fund 3653<br>Land & Bldg | All Funds             |
|------------------------------------|-----------------------|---------------------------|-----------------------------|--------------------------|-----------------------|
| Cash Balance at 4/1/15             | 3,375,975.27          | 164.32                    | 2,083,444.25                | 6,376,925.51             | 11,836,509.35         |
| Income:                            |                       |                           |                             |                          |                       |
| Tax Revenue                        | 5,796,541.09          | -                         | -                           | -                        | 5,796,541.09          |
| Interest                           | 4,480.30              | 15.98                     | 1,928.90                    | 5,826.24                 | 12,251.42             |
| EMS Mgmt LLC - First response pmt  | 23,898.26             | -                         | -                           | -                        | 23,898.26             |
|                                    | <u>5,824,919.65</u>   | <u>15.98</u>              | <u>1,928.90</u>             | <u>5,826.24</u>          | <u>5,832,690.77</u>   |
| Expenses:                          |                       |                           |                             |                          |                       |
| Claims Processed                   | (772,823.96)          | -                         | (125.00)                    | -                        | (772,948.96)          |
| Payroll                            | (922,830.81)          | -                         | -                           | -                        | (922,830.81)          |
| Other:                             |                       |                           |                             |                          |                       |
| Reimbursed expenses*               | 2,149.28              | -                         | -                           | -                        | 2,149.28              |
|                                    | <u>(1,693,505.49)</u> | <u>-</u>                  | <u>(125.00)</u>             | <u>-</u>                 | <u>(1,693,630.49)</u> |
| Cash Balance at 4/30/15            | <u>7,507,389.43</u>   | <u>180.30</u>             | <u>2,085,248.15</u>         | <u>6,382,751.75</u>      | <u>15,975,569.63</u>  |
| Cash in Treasury per Balance Sheet | <u>7,911,034.40</u>   | <u>180.30</u>             | <u>2,085,373.15</u>         | <u>6,382,751.75</u>      | <u>16,379,339.60</u>  |
| <b>Difference</b>                  | 403,644.97            | -                         | 125.00                      | -                        | 403,769.97            |
| <b>Reconciliation:</b>             |                       |                           |                             |                          |                       |
| Outstanding payroll claims         |                       |                           |                             |                          |                       |
| Delta Dental                       | 14,227.03             | -                         | -                           | -                        | 14,227.03             |
| Vision Service Plan                | 2,906.80              | -                         | -                           | -                        | 2,906.80              |
| CalPERS retirement contributions   | 87,419.40             | -                         | -                           | -                        | 87,419.40             |
| Mass Mutual contributions          | 21,732.55             | -                         | -                           | -                        | 21,732.55             |
| Payroll checks                     | 5,037.30              | -                         | -                           | -                        | 5,037.30              |
| Payroll Taxes & Direct Deposit     | 272,321.89            | -                         | -                           | -                        | 272,321.89            |
|                                    | <u>403,644.97</u>     | <u>-</u>                  | <u>-</u>                    | <u>-</u>                 | <u>403,644.97</u>     |

\* Summary of reimbursed expenses:

State Compensation Ins Fund - Temporary disability payments, 3/28-4/10/15, \$2,149.28

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

| Payee                                | Description                                      | Amount     |
|--------------------------------------|--------------------------------------------------|------------|
| <b>Fund 3650 - General</b>           |                                                  |            |
| ADP Inc                              | ADP fees, 2 periods                              | 483.74     |
| Aflac                                | Employee paid insurance, March                   | 1,549.22   |
| Allstar Fire Equipment Inc           | Detachable names for turnouts (3)                | 81.25      |
| American Hotel Register Co           | Household supplies: kitchen towels               | 58.09      |
| Andrew Seybold Inc                   | Communication service calls                      | 1,021.48   |
| Boone Printing & Graphics            | Telecommunication week banner                    | 94.50      |
| Bound Tree Medical                   | Medical supplies, 2 months                       | 1,745.62   |
| Branch Out Tree Care LLC             | Chipping Project: Lower Romero Cyn               | 4,800.00   |
| Branch Out Tree Care LLC             | Chipping Project: Upper Romero Cyn               | 8,000.00   |
| Briner, Aaron                        | A. Briner Reimb: Confined Space Tech             | 1,052.29   |
| Broumand, Alex                       | A. Broumand Reimb: ACLS Course                   | 277.50     |
| Broumand, Alex                       | A. Broumand Reimb: PALS Course                   | 197.50     |
| Callback Staffing Solutions LLC      | Online scheduling program, monthly fee           | 94.50      |
| Carquest Auto Parts                  | Vehicle repair part                              | 17.26      |
| Chapman, Scott                       | S. Chapman Reimb: Gatorade, water emer. supplies | 143.00     |
| Chapman, Scott                       | S. Chapman Reimb: L-380 Fireline Leadership      | 1,542.00   |
| Comlabs Inc                          | HEARO Alert Radios (104) - Budgeted              | 9,999.20   |
| Community Radio Inc                  | Gibraltar space rental quarterly, April-June     | 911.55     |
| Compuvision                          | Service call for IP phones                       | 275.00     |
| Conexis Benefits Administrator LP    | FSA administrative fee, February & March         | 187.00     |
| Conexis Benefits Administrator LP    | FSA plan reimbursements, employee paid           | 1,281.32   |
| Cox Communications                   | CAD connectivity & Internet                      | 2,642.18   |
| Crown Dodge                          | PT 92 computer repair - parts and labor          | 1,258.03   |
| Davis, Shaun                         | S. Davis Reimb: Academy flag pole                | 509.00     |
| Entenmann Rovin Co                   | Badge                                            | 124.70     |
| Fechter & Company                    | Financial Audit FY 13-14 - final balance         | 758.00     |
| Gem Equipment Company                | Vehicle filters (2)                              | 132.55     |
| GovConnection Inc                    | Racks for servers (3)                            | 416.33     |
| Hayward Lumber Company               | Roof prop lumber for recruit academy             | 723.70     |
| Hickman, Kurt                        | K. Hickman Reimb: EMS Update                     | 73.02      |
| Hose Man Inc                         | Mechanic shop supplies                           | 50.87      |
| Impulse Internet Services            | Phone services, May                              | 477.61     |
| Impulse Internet Services            | Phone service for AM radio line, April/May       | 106.11     |
| Interstate Batteries of Sierra Madre | Vehicle batteries for P920 (2)                   | 449.17     |
| JDL Mapping                          | Mapping services, March                          | 375.00     |
| Johnson Equipment Co                 | Vehicle repair parts: S91                        | 42.53      |
| L N Curtis & Sons                    | PPE: Turnout boots (1)                           | 418.83     |
| L N Curtis & Sons                    | Hydraulic fluid                                  | 278.31     |
| Liebert Cassidy Whitmore             | Labor attorney fees, March                       | 677.00     |
| Los Angeles Truck Centers            | Vehicle repair part: E92                         | 5.29       |
| Marborg Industries                   | Refuse disposal, Sta. 1                          | 359.67     |
| McCracken, Ryland                    | R. McCracken Reimb: EMS Update                   | 57.50      |
| Med Tech Resource                    | Medical supplies: Defibrillator pads/CPR masks   | 1,234.64   |
| Mission Uniform Service Inc          | Shop towels                                      | 366.22     |
| Montecito Water District             | Water service                                    | 387.38     |
| Municipal Emergency Svcs Inc         | SCBA case and parts                              | 849.41     |
| Nestle Pure Life Direct              | Bottled water                                    | 211.64     |
| PARS                                 | PARS OPEB Contribution for FY 14-15              | 536,712.00 |
| Pauletto Electric                    | Electrical work to set up server UPS in basement | 1,089.70   |
| Powell, John Abraham                 | J.A. Powell Reimb: FDAC Conference               | 1,637.04   |
| Powell, Keith                        | K. Powell Reimb: CA Fire Mechanics Academy       | 630.67     |
| Precision Imaging                    | Office copier usage fee, March                   | 392.40     |
| Price Postel & Parma                 | Legal services, March                            | 5,108.50   |
| Rayne Water Conditioning             | Soft water service, semi-annual                  | 816.36     |
| Safety Kleen Corp                    | Quarterly solvent tank maintenance               | 602.16     |

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

| Payee                             | Description                                       | Amount            |
|-----------------------------------|---------------------------------------------------|-------------------|
| Saley, Jeff                       | J. Saley Reimb: Safety Officer's Conference       | 770.77            |
| Sansum Clinic                     | Employee medical exams                            | 5,232.00          |
| Santa Barbara Trophy              | Recruit academy recognition for S. Davis          | 86.40             |
| Satcom Global Inc                 | Satellite phone charges                           | 151.39            |
| SB County Auditor-Controller      | Additional User Tax                               | 40.91             |
| SB County Auditor-Controller      | FIN quarterly billing                             | 3,648.00          |
| SB County Treasurer-Tax Collector | Property tax administration fee                   | 140,370.00        |
| Skei, Evan                        | E. Skei Reimb: Strike Team Leader Workshop        | 42.55             |
| Skei, Evan                        | E. Skei Reimb: RTF 12 Oversight Committee         | 35.65             |
| Smittys Towing                    | Towing service for P920                           | 125.00            |
| South Coast Emer. Vehicle Service | Vehicle repair parts: E91 and E92                 | 44.50             |
| Southern California Edison        | Electricity service, 2 months                     | 3,586.46          |
| Sprinkle Tire Inc                 | Tires, installation and alignment for R91         | 1,493.09          |
| Staples Credit Plan               | Office supplies: paper, printer cartridges, other | 2,376.09          |
| Suds-Duds Launderette             | Turnouts cleaned                                  | 334.00            |
| The Gas Company                   | Gas service                                       | 111.98            |
| The UPS Store                     | Shipping charges and notary service               | 85.79             |
| The Village Service Station       | Gasoline charges, 2 months                        | 3,704.39          |
| Tilford Welding                   | Imagetrend boxes for vehicles (4)                 | 376.92            |
| Trace Analytics LLC               | Mako compressed air testing                       | 80.00             |
| Tri-County Appliance Repair       | Service repair to Sta. 1 dryer                    | 170.96            |
| Unisource                         | Household supplies                                | 1,197.88          |
| US Bank Corporate Card            | G. Ventura: Cyber Security - Hotel parking        | 15.00             |
| US Bank Corporate Card            | Public Education supplies: science fair booth     | 25.66             |
| US Bank Corporate Card            | PPE: Hearing protection supplies                  | 41.08             |
| US Bank Corporate Card            | Smoky Bear pocket planners                        | 70.35             |
| US Bank Corporate Card            | External drive for MDCs                           | 88.62             |
| US Bank Corporate Card            | Tablecloths for board room                        | 91.77             |
| US Bank Corporate Card            | TransferBigFiles.com renewal fee                  | 96.00             |
| US Bank Corporate Card            | Rope rescue: drop bags                            | 110.53            |
| US Bank Corporate Card            | Maintenance supplies and hardware                 | 127.79            |
| US Bank Corporate Card            | Fire hydrant adapters for vegetation projects     | 137.91            |
| US Bank Corporate Card            | Exhaust removal system repair at Sta. 2           | 191.40            |
| US Bank Corporate Card            | Business lunch meetings (4)                       | 208.70            |
| US Bank Corporate Card            | Office supplies                                   | 231.44            |
| US Bank Corporate Card            | Carriers and prgm plugs for radios, iPhone holder | 325.42            |
| US Bank Corporate Card            | Gasoline charges                                  | 389.04            |
| US Bank Corporate Card            | Hickman/Gil: Public Retirement Seminar            | 400.00            |
| US Bank Corporate Card            | Postage stamps                                    | 447.00            |
| US Bank Corporate Card            | Stock battery parts and R91 towing                | 580.44            |
| US Bank Corporate Card            | Retirement helmets: McElwee/McLeod                | 800.68            |
| US Bank Corporate Card            | Gregson/Lauritson: SWAIC Conference               | 829.73            |
| US Bank Corporate Card            | A. Widling: AZ Wildfire Academy                   | 1,058.85          |
| US Bank Corporate Card            | Hickman/Badaracco: FH World                       | 1,478.83          |
| US Bank Corporate Card            | Emergency meal kits for all vehicles              | 1,636.07          |
| Ventura, Geri                     | G. Ventura Reimb: JRIC Cyber Security             | 236.83            |
| Verizon California                | Phone service                                     | 1,172.72          |
| Verizon Wireless                  | Wireless service, 2 months                        | 2,069.89          |
| Wilson Printing                   | Business cards order (6 sets)                     | 327.64            |
| Zeitsoff, Jordan                  | J. Zeitsoff Reimb: CA Fire Mechanics Academy      | 1,784.30          |
| Fund 3650 Total                   |                                                   | <u>772,823.96</u> |

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

|                                              |           |                          |
|----------------------------------------------|-----------|--------------------------|
| Regular Salaries                             | \$        | 472,621.00               |
| Part-Time Salaries                           |           | 4,711.52                 |
| Directors Fees                               |           | 1,650.00                 |
| Auxiliary                                    |           | 586.50                   |
| FLSA Safety                                  |           | 10,908.52                |
| FLSA Dispatch                                |           | 3,494.47                 |
| Overtime                                     |           | 109,263.28               |
| Fire Assignment Overtime                     |           | -                        |
| Chief Officers - Extra Duty                  |           | 9,420.00                 |
| Dispatch Cadre Earnings                      |           | 1,984.20                 |
| Mass Mutual 457 Contribution                 |           | 8,200.00                 |
| 4850 Labor Code Payroll                      |           | <u>24,283.10</u>         |
| <br>                                         |           |                          |
| Gross Wages                                  | \$        | 647,122.59               |
| <br>                                         |           |                          |
| District Contributions to Insurance          |           | 120,451.77               |
| District Contributions to Medicare/FICA      |           | 8,668.63                 |
| District Contributions to SUI                |           | 69.56                    |
| CalPERS Employee Contribution, District paid |           | 47,682.38                |
| CalPERS Employer Contribution, Employee paid |           | (24,860.85)              |
| CalPERS, District Contribution               |           | 128,567.31               |
| Health and Dependent Care FSA Contributions  |           | (3,321.32)               |
| Due to AFLAC                                 |           | <u>(1,549.26)</u>        |
| <br>                                         |           |                          |
| Total Benefits                               |           | <u>275,708.22</u>        |
| <b>Grand Total</b>                           | <b>\$</b> | <b><u>922,830.81</u></b> |





**MONTICITO FIRE PROTECTION DISTRICT  
OVERTIME COMPENSATION  
April 2015**

| Name          | Date Worked | Comp Hrs | OT Hrs | Total Amount | Sick Relief | Emer. Callback | Training/Class Cover | Paramedic Cont. Ed | Flex Day | Extra Staffing | Shift Vacancy | BC Coverage | Dispatch Coverage | Fire Asgmt | Other    | Description         |
|---------------|-------------|----------|--------|--------------|-------------|----------------|----------------------|--------------------|----------|----------------|---------------|-------------|-------------------|------------|----------|---------------------|
| Muller, L.    | 03/09/15    |          | 1.0    | 45.44        |             |                |                      |                    |          |                |               |             | 45.44             |            |          |                     |
| Bennewate, B. | 03/10/15    |          | 9.0    | 433.76       |             |                |                      |                    |          |                |               |             |                   |            | 433.76   | Academy instruction |
| Zeitsoff, J.  | 03/12/15    |          | 10.0   | 569.55       |             |                |                      |                    |          |                |               |             |                   |            | 569.55   | Academy instruction |
| Skei, E.      | 03/16/15    | 6.0      | -      | -            |             |                |                      |                    |          |                |               |             |                   |            | 657.90   | Academy cover       |
| St. Oegger    | 03/16/15    |          | 10.0   | 657.90       |             |                |                      |                    |          |                |               |             |                   |            |          |                     |
| Galbraith, R. | 03/17/15    |          | 11.5   | 677.41       |             |                | 677.41               |                    |          |                |               |             |                   |            |          |                     |
| Blake, G.     | 03/18/15    |          | 9.0    | 553.37       |             |                |                      | 553.37             |          |                |               |             |                   |            |          |                     |
| Badaracco, J. | 03/22/15    |          | 7.5    | 608.29       |             |                | 608.29               |                    |          |                |               |             |                   |            |          |                     |
| Bennewate, B. | 03/25/15    |          | 24.0   | 1,156.68     |             |                |                      |                    |          |                | 1,156.68      |             |                   |            |          |                     |
| Ederer, T.    | 03/26/15    |          | 24.0   | 1,884.00     |             |                |                      |                    |          |                |               | 1,884.00    |                   |            |          |                     |
| Badaracco, J. | 03/27/15    |          | 10.0   | 811.05       |             |                | 811.05               |                    |          |                |               |             |                   |            |          |                     |
| Blake, G.     | 03/27/15    |          | 24.0   | 1,475.64     |             |                |                      |                    |          |                | 1,475.64      |             |                   |            |          |                     |
| Briner, A.    | 03/27/15    |          | 24.0   | 1,675.08     |             |                |                      |                    |          |                | 1,675.08      |             |                   |            |          |                     |
| Hickman, K.   | 03/27/15    | 8.0      | 16.0   | 1,018.08     |             |                |                      |                    |          |                | 1,018.08      |             |                   |            |          |                     |
| Poulos, T.    | 03/27/15    |          | 24.0   | 1,510.92     |             |                |                      |                    |          |                | 1,510.92      |             |                   |            |          |                     |
| Galbraith, R. | 03/28/15    | 14.5     | -      | -            |             |                |                      |                    |          |                |               |             |                   |            |          |                     |
| Gil, A.       | 03/28/15    | 5.5      | -      | -            |             |                |                      |                    |          |                |               |             |                   |            |          | Budget preparation  |
| Lauritson, R. | 03/28/15    |          | 24.0   | 2,862.72     |             |                |                      |                    |          |                | 2,862.72      |             |                   |            |          |                     |
| Widling, A.   | 03/28/15    |          | 24.0   | 1,884.00     |             |                |                      |                    |          |                |               | 1,884.00    |                   |            |          |                     |
| Gil, A.       | 03/29/15    |          | 3.5    | 276.31       |             |                |                      |                    |          |                |               |             |                   |            | 276.31   | Budget preparation  |
| Lauritson, R. | 03/29/15    |          | 24.0   | 2,862.72     |             |                |                      |                    |          |                | 2,862.72      |             |                   |            |          |                     |
| Zeitsoff, J.  | 03/29/15    |          | 12.0   | 683.46       |             |                |                      |                    |          |                | 683.46        |             |                   |            |          |                     |
| Briner, A.    | 03/30/15    |          | 24.0   | 1,675.08     |             |                |                      |                    |          |                | 1,675.08      |             |                   |            | 88.36    | Late call           |
| Galbraith, R. | 03/30/15    |          | 1.5    | 88.36        |             |                |                      |                    |          |                |               |             |                   |            | 812.10   | Academy cover       |
| Holthe, D.    | 03/30/15    |          | 10.0   | 812.10       |             |                |                      |                    |          |                |               |             |                   |            |          |                     |
| Zeitsoff, J.  | 03/30/15    |          | 9.5    | 541.07       |             |                |                      |                    |          |                | 541.07        |             |                   |            |          |                     |
| Blake, G.     | 03/31/15    |          | 24.0   | 1,475.64     |             |                |                      |                    |          |                | 1,475.64      |             |                   |            |          |                     |
| Chapman, S.   | 03/31/15    |          | 9.0    | 589.68       |             |                |                      |                    |          |                |               |             |                   |            | 589.68   | Academy instruction |
| Galbraith, R. | 03/31/15    |          | 7.5    | 441.78       |             |                |                      |                    |          |                |               |             |                   |            | 441.78   | Ambulance committee |
| Hausner, B.   | 03/31/15    |          | 9.0    | 513.13       |             |                | 513.13               |                    |          |                |               |             |                   |            |          |                     |
| Hickman, K.   | 03/31/15    | 8.0      | 16.0   | 1,018.08     |             |                |                      |                    |          |                | 1,018.08      |             |                   |            |          |                     |
| Holthe, D.    | 03/31/15    |          | 24.0   | 1,949.04     |             |                |                      |                    |          |                |               |             |                   |            | 1,949.04 | Academy cover       |
| McCracken, R. | 03/31/15    |          | 7.5    | 472.95       |             |                |                      |                    |          |                |               |             |                   |            | 472.95   | Ambulance committee |
| Bennewate, B. | 04/01/15    |          | 10.0   | 525.45       |             |                |                      |                    |          |                | 525.45        |             |                   |            |          |                     |
| Davis, S.     | 04/01/15    |          | 14.0   | 824.67       |             |                |                      |                    |          | 824.67         |               |             |                   |            |          |                     |
| Mann, K.      | 04/01/15    | 8.0      | 16.0   | 1,128.96     |             |                |                      |                    |          |                | 1,128.96      |             |                   |            |          |                     |
| Skei, E.      | 04/01/15    | 8.0      | 16.0   | 1,182.24     |             |                |                      |                    |          | 738.90         |               |             |                   |            | 443.34   | Academy cover       |
| Widling, A.   | 04/01/15    |          | 24.0   | 1,884.00     |             |                |                      |                    |          |                |               | 1,884.00    |                   |            |          |                     |
| Chapman, S.   | 04/02/15    |          | 9.0    | 589.68       |             |                |                      |                    |          |                |               |             |                   |            |          |                     |
| Hausner, B.   | 04/02/15    |          | 9.0    | 513.14       |             |                | 513.14               |                    |          |                |               |             |                   |            |          |                     |
| Hickman, K.   | 04/02/15    |          | 24.0   | 1,527.12     |             |                |                      |                    |          |                |               |             |                   |            |          | 1,135.08            |
| McCracken, R. | 04/02/15    | 6.0      | 18.0   | 1,135.08     |             |                |                      |                    |          |                |               |             |                   |            |          |                     |
| Walkup, R.    | 04/02/15    |          | 24.0   | 1,408.68     |             |                |                      |                    |          |                | 1,408.68      |             |                   |            |          |                     |
| Bennewate, B. | 04/03/15    |          | 8.0    | 420.36       |             |                |                      |                    |          |                | 420.36        |             |                   |            |          |                     |
| Zeitsoff, J.  | 04/03/15    |          | 24.0   | 1,366.92     |             |                |                      |                    |          |                | 1,366.92      |             |                   |            |          |                     |

MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME COMPENSATION  
April 2015

| Name           | Date Worked | Comp Hrs | OT Hrs | Total Amount           | Sick Relief      | Emer. Callback | Training/ Class Cover | Paramedic Cont. Ed | Flex Day | Extra Staffing | Shift Vacancy | BC Coverage | Dispatch Coverage | Fire Asgmt | Other  | Description           |
|----------------|-------------|----------|--------|------------------------|------------------|----------------|-----------------------|--------------------|----------|----------------|---------------|-------------|-------------------|------------|--------|-----------------------|
| Klemowicz, E.  | 04/04/15    | 4.0      | 20.0   | 1,145.40               |                  |                |                       |                    |          |                | 1,145.40      |             |                   |            |        |                       |
| Mamm, K.       | 04/05/15    | 8.0      | 16.0   | 1,128.96               |                  |                |                       |                    |          |                | 1,128.96      |             |                   |            |        |                       |
| Poulos, T.     | 04/05/15    | 16.0     | 8.0    | 503.64                 |                  |                |                       |                    |          |                | 503.64        |             |                   |            |        |                       |
| Holthe, D.     | 04/06/15    |          | 24.0   | 1,949.04               |                  |                |                       |                    |          |                | 1,949.04      |             |                   |            |        |                       |
| Powell, K.     | 04/06/15    |          | 10.5   | 601.33                 |                  |                |                       |                    |          |                | 601.33        |             |                   |            |        |                       |
| Villarreal, J. | 04/06/15    |          | 24.0   | 1,861.20               |                  |                |                       |                    |          |                | 1,861.20      |             |                   |            |        |                       |
| Broumand, A.   | 04/07/15    |          | 24.0   | 1,451.52               |                  |                |                       |                    |          |                | 1,451.52      |             |                   | 512.60     |        | Academy instruction   |
| Zeitsoff, J.   | 04/07/15    |          | 9.0    | 512.60                 |                  |                |                       |                    |          |                |               |             | 1,675.08          |            |        |                       |
| Briner, A.     | 04/08/15    |          | 24.0   | 1,675.08               |                  |                |                       |                    |          |                |               |             |                   |            |        |                       |
| Skei, E.       | 04/08/15    |          | 5.5    | 406.40                 |                  |                | 406.40                |                    |          |                |               |             |                   |            |        |                       |
| Bass, L.       | 04/09/15    |          | 24.0   | 1,540.80               |                  |                |                       |                    |          |                | 1,540.80      |             |                   |            |        |                       |
| Briner, A.     | 04/09/15    |          | 11.0   | 767.75                 |                  |                |                       |                    |          |                | 767.75        |             |                   |            |        |                       |
| Broumand, A.   | 04/09/15    |          | 3.5    | 211.68                 |                  |                |                       |                    |          |                |               |             |                   | 211.68     |        | CERT instruction      |
| McCracken, R.  | 04/09/15    |          | 11.5   | 725.19                 |                  |                | 725.19                |                    |          |                |               |             |                   |            |        |                       |
| Villarreal, J. | 04/09/15    |          | 9.5    | 736.73                 |                  |                |                       |                    |          |                |               |             |                   | 736.73     |        | Academy instruction   |
| Andreas, D.    | 04/10/15    | 8.0      | 16.0   | 1,270.08               | 1,270.08         |                |                       |                    |          |                |               |             | 1,946.52          |            |        |                       |
| Badaracco, J.  | 04/10/15    |          | 24.0   | 1,946.52               |                  |                |                       |                    |          |                | 1,946.52      |             |                   |            |        |                       |
| Klemowicz, E.  | 04/10/15    |          | 24.0   | 1,374.48               |                  |                |                       |                    |          |                | 1,374.48      |             |                   |            |        |                       |
| Skei, E.       | 04/10/15    |          | 2.0    | 147.78                 |                  |                | 147.78                |                    |          |                |               |             |                   |            |        |                       |
| Andreas, D.    | 04/11/15    | 8.0      | 16.0   | 1,270.08               |                  |                |                       |                    | 1,270.08 |                |               |             |                   |            |        |                       |
| Bass, L.       | 04/11/15    |          | 3.0    | 192.60                 |                  | 192.60         |                       |                    |          |                |               |             |                   |            |        |                       |
| Blake, G.      | 04/11/15    |          | 24.0   | 1,475.64               |                  |                |                       |                    |          |                | 1,475.64      |             |                   |            |        |                       |
| McCracken, R.  | 04/11/15    |          | 2.5    | 157.65                 |                  | 157.65         |                       |                    |          |                |               |             |                   |            |        |                       |
| Powell, K.     | 04/11/15    |          | 2.5    | 143.18                 |                  | 143.18         |                       |                    |          |                |               |             |                   |            |        |                       |
| Jenkins, J.    | 04/12/15    |          | 24.0   | 2,463.48               |                  |                |                       |                    |          |                |               |             | 2,463.48          |            |        |                       |
| Jenkins, J.    | 04/13/15    |          | 2.0    | 205.29                 |                  |                |                       |                    |          |                |               |             | 205.29            |            |        |                       |
|                |             |          |        | <b>Payroll 4/16/15</b> | <b>69,593.69</b> |                |                       |                    |          |                |               |             |                   |            |        |                       |
| Lauritson, R.  | 03/16/15    |          | 1.0    | 119.28                 |                  |                |                       |                    |          |                | 119.28        |             |                   |            |        |                       |
| Fuentes, E.    | 04/08/15    | 8.0      | 16.0   | 1,128.96               |                  |                |                       |                    |          |                | 1,128.96      |             |                   |            |        |                       |
| Poulos, T.     | 04/09/15    |          | 24.0   | 1,510.92               |                  |                |                       |                    |          |                | 1,510.92      |             |                   |            |        |                       |
| Galbraith, R.  | 04/11/15    |          | 24.0   | 1,413.72               |                  |                |                       |                    |          |                | 1,413.72      |             |                   |            |        |                       |
| Gil, A.        | 04/12/15    | 6.5      | -      | -                      |                  |                |                       |                    |          |                |               |             |                   |            |        | FIN Committee reports |
| Gil, A.        | 04/13/15    |          | 2.5    | 207.26                 |                  |                |                       |                    |          |                |               |             |                   | 207.26     |        | Payroll processing    |
| Hickman, K.    | 04/13/15    |          | 24.0   | 1,527.12               |                  |                |                       |                    |          |                | 1,527.12      |             |                   |            |        |                       |
| Holthe, D.     | 04/13/15    |          | 24.0   | 1,949.04               |                  |                | 1,949.04              |                    |          |                |               |             |                   |            |        |                       |
| Villarreal, J. | 04/13/15    |          | 24.0   | 1,861.20               |                  |                |                       |                    |          |                | 1,861.20      |             |                   |            |        |                       |
| Briner, A.     | 04/14/15    |          | 10.0   | 697.95                 |                  |                |                       |                    |          |                |               |             |                   |            | 697.95 | Academy instruction   |
| Edwards, S.    | 04/14/15    |          | 10.0   | 454.20                 |                  |                |                       |                    |          |                |               |             |                   |            | 454.20 | Academy instruction   |
| Lauritson, R.  | 04/14/15    |          | 3.0    | 357.84                 |                  |                |                       |                    |          |                |               |             |                   |            |        |                       |
| Skei, E.       | 04/14/15    | 7.0      | 7.0    | 517.23                 |                  |                |                       |                    |          |                |               |             |                   |            |        |                       |
| Zeitsoff, J.   | 04/14/15    |          | 14.0   | 797.37                 |                  |                |                       |                    |          |                | 517.23        |             |                   |            |        |                       |
| Fuentes, E.    | 04/15/15    |          | 24.0   | 1,693.44               |                  |                |                       |                    |          |                | 797.37        |             |                   |            |        |                       |
| Gregson, A.    | 04/15/15    |          | 15.0   | 942.00                 |                  |                |                       |                    |          |                |               |             | 942.00            |            |        |                       |
| Hauser, B.     | 04/15/15    | 24.0     | -      | -                      |                  |                |                       |                    |          |                |               |             |                   |            |        |                       |
| Hickman, K.    | 04/15/15    |          | 10.0   | 636.30                 |                  |                |                       |                    |          |                |               |             |                   |            |        |                       |

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME COMPENSATION  
April 2015**

| Name                  | Date Worked | Comp Hrs | OT Hrs | Total Amount      | Sick Relief     | Emer. Callback  | Training/Class Cover | Paramedic Cont. Ed | Flex Day        | Extra Staffing  | Shift Vacancy    | BC Coverage     | Dispatch Coverage | Fire Asgmt  | Other            | Description                  |
|-----------------------|-------------|----------|--------|-------------------|-----------------|-----------------|----------------------|--------------------|-----------------|-----------------|------------------|-----------------|-------------------|-------------|------------------|------------------------------|
| Jenkins, J.           | 04/15/15    |          | 1.0    | 102.65            |                 |                 |                      |                    |                 |                 |                  |                 | 102.65            |             |                  |                              |
| Powell, K.            | 04/15/15    |          | 24.0   | 1,374.48          |                 |                 |                      |                    |                 |                 | 1,374.48         |                 |                   |             |                  |                              |
| Walkup, R.            | 04/15/15    |          | 9.5    | 557.62            |                 |                 |                      |                    |                 |                 |                  |                 |                   |             | 557.62           | Academy cover                |
| Briner, A.            | 04/16/15    |          | 10.0   | 697.95            |                 |                 |                      |                    |                 |                 |                  |                 |                   |             | 697.95           | Academy instruction          |
| Broumand, A.          | 04/16/15    |          | 10.0   | 604.80            |                 |                 |                      |                    |                 |                 |                  |                 |                   |             | 604.80           | Academy instruction          |
| Edwards, S.           | 04/16/15    |          | 10.0   | 454.20            |                 |                 |                      |                    |                 |                 |                  |                 |                   |             | 454.20           | Academy instruction          |
| Hauser, B.            | 04/16/15    |          | 24.0   | 1,368.36          |                 |                 |                      |                    |                 |                 |                  |                 | 798.21            |             | 570.15           | Academy instruction          |
| Jenkins, J.           | 04/16/15    |          | 1.0    | 102.65            |                 |                 |                      |                    |                 |                 |                  |                 | 102.65            |             |                  |                              |
| Lauritson, R.         | 04/16/15    |          | 14.0   | 1,669.92          |                 |                 |                      |                    |                 |                 | 1,669.92         |                 |                   |             |                  |                              |
| Mann, K.              | 04/16/15    | 8.0      | 16.0   | 1,128.96          |                 |                 |                      |                    |                 |                 | 1,128.96         |                 |                   |             |                  |                              |
| Skeel, E.             | 04/16/15    | 5.0      | 5.0    | 369.45            |                 |                 |                      |                    |                 |                 | 369.45           |                 |                   |             |                  |                              |
| Elliott, M.           | 04/17/15    |          | 24.0   | 1,578.96          |                 |                 |                      |                    |                 |                 | 1,578.96         |                 |                   |             |                  |                              |
| Holthe, D.            | 04/17/15    |          | 24.0   | 1,949.04          |                 |                 |                      |                    |                 |                 | 1,949.04         |                 |                   |             |                  |                              |
| Blake, G.             | 04/18/15    |          | 24.0   | 1,475.64          |                 |                 |                      |                    |                 |                 | 1,475.64         |                 |                   |             |                  |                              |
| Jenkins, J.           | 04/18/15    |          | 24.0   | 2,463.47          |                 |                 |                      |                    |                 |                 |                  | 2,463.47        |                   |             |                  |                              |
| Lauritson, R.         | 04/18/15    |          | 24.0   | 2,862.72          |                 |                 |                      |                    |                 |                 | 2,862.72         |                 |                   |             |                  |                              |
| Jenkins, J.           | 04/20/15    |          | 16.0   | 1,642.32          |                 |                 |                      |                    |                 |                 |                  | 1,642.32        |                   |             |                  |                              |
| Muller, L.            | 04/20/15    |          | 1.0    | 45.44             |                 |                 |                      |                    |                 |                 |                  | 45.44           |                   |             |                  |                              |
| Walkup, R.            | 04/20/15    |          | 24.0   | 1,408.66          | 1,408.66        |                 |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Hauser, B.            | 04/22/15    |          | 23.0   | 1,311.35          |                 | 513.14          |                      |                    |                 |                 |                  |                 | 798.21            |             |                  |                              |
| Jenkins, J.           | 04/22/15    |          | 1.0    | 102.65            |                 |                 |                      |                    |                 |                 |                  |                 | 102.65            |             |                  |                              |
| Muller, L.            | 04/22/15    |          | 1.0    | 45.43             |                 |                 |                      |                    |                 |                 |                  |                 | 45.43             |             |                  |                              |
| Poulos, T.            | 04/22/15    |          | 24.0   | 1,510.92          |                 |                 |                      |                    |                 |                 | 1,510.92         |                 |                   |             |                  |                              |
| Bennewate, B.         | 04/23/15    |          | 10.0   | 525.45            |                 |                 |                      |                    |                 |                 | 525.45           |                 |                   |             |                  |                              |
| Hauser, B.            | 04/24/15    |          | 7.5    | 427.61            |                 |                 | 427.61               |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Broumand, A.          | 04/25/15    |          | 2.5    | 151.20            |                 | 151.20          |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Whitt, S.             | 04/25/15    |          | 2.5    | 109.50            |                 | 109.50          |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Widling, A.           | 04/25/15    |          | 24.0   | 1,884.00          |                 |                 |                      |                    |                 |                 |                  | 1,884.00        |                   |             |                  |                              |
| Bennewate, B.         | 04/26/15    |          | 5.5    | 289.00            |                 | 289.00          |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Fuentes, E.           | 04/26/15    |          | 4.5    | 317.52            |                 | 317.52          |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Fuggles, K.           | 04/26/15    |          | 10.0   | 699.30            |                 | 699.30          |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Galbraith, R.         | 04/26/15    |          | 5.0    | 294.53            |                 | 294.53          |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Ventura, G.           | 04/26/15    |          | 3.0    | 339.66            |                 | 339.66          |                      |                    |                 |                 |                  |                 |                   |             |                  | Structure fire press release |
| Wrenn, B.             | 04/26/15    |          | 4.5    | 177.53            |                 | 177.53          |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| Davis, S.             | 04/27/15    |          | 3.0    | 176.72            |                 |                 |                      |                    |                 | 176.72          |                  |                 |                   |             |                  | Fire hold over               |
| Ederer, T.            | 04/27/15    |          | 7.5    | 942.00            |                 |                 |                      |                    |                 |                 |                  | 942.00          |                   |             |                  |                              |
| Hickman, K.           | 04/27/15    |          | 2.0    | 127.26            |                 | 127.26          |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| McCracken, R.         | 04/27/15    |          | 24.0   | 1,513.44          |                 |                 |                      |                    |                 |                 |                  |                 | 1,513.44          |             |                  |                              |
| Wrenn, B.             | 04/27/15    |          | 12.0   | 473.40            |                 |                 |                      |                    |                 | 473.40          |                  |                 |                   |             |                  | Fire watch                   |
| <b>Payroll 5/1/15</b> |             |          |        | <b>49,089.59</b>  |                 |                 |                      |                    |                 |                 |                  |                 |                   |             |                  |                              |
| <b>Grand Total</b>    |             |          |        | <b>118,683.28</b> | <b>4,205.86</b> | <b>2,998.93</b> | <b>7,292.18</b>      | <b>553.37</b>      | <b>1,270.08</b> | <b>3,528.29</b> | <b>61,299.62</b> | <b>9,420.00</b> | <b>15,085.36</b>  | <b>-</b>    | <b>13,029.59</b> |                              |
| <b>% of Total</b>     |             |          |        | <b>100.00%</b>    | <b>3.5%</b>     | <b>2.5%</b>     | <b>6.1%</b>          | <b>0.5%</b>        | <b>1.1%</b>     | <b>3.0%</b>     | <b>51.6%</b>     | <b>7.9%</b>     | <b>12.7%</b>      | <b>0.0%</b> | <b>11.0%</b>     |                              |

**MONTECITO FIRE PROTECTION DISTRICT  
SUMMARY OF OVERTIME EXPENSE BY CATEGORY**

**Fiscal Year 2013-14**

| Month Paid      | Sick Relief       | Emergency Callback | Training/Class Cover | Paramedic Cont. Ed | Flex Day         | Extra Staffing   | Shift Vacancy     | BC Coverage       | Dispatch Coverage | Other            | Subtotal          | Fire Assignments  | Total OT          | Monthly % of Budget | Cum. % of Budget |
|-----------------|-------------------|--------------------|----------------------|--------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|---------------------|------------------|
| JULY            | 17,047.80         | 1,005.12           | 1,475.64             | 516.83             | 6,730.92         | 13,279.82        | 15,550.45         | 9,420.00          | 3,630.96          | 3,726.19         | 72,383.73         | 21,550.17         | 93,933.90         | 11.1%               | 11.1%            |
| AUGUST          | 15,315.23         | -                  | 1,322.28             | 110.79             | 10,935.72        | -                | 20,107.22         | -                 | 861.96            | 824.53           | 49,477.73         | 60,900.04         | 110,377.77        | 13.0%               | 24.0%            |
| SEPTEMBER       | 12,665.18         | 2,211.15           | 2,691.72             | 429.27             | 2,722.32         | 1,726.31         | 12,127.25         | 1,884.00          | 1,763.10          | 4,918.40         | 43,138.70         | 94,071.40         | 137,210.10        | 16.1%               | 40.2%            |
| OCTOBER         | 21,165.09         | 1,961.08           | 1,306.28             | 470.86             | 4,835.64         | -                | 18,184.57         | 9,420.00          | 1,993.32          | 7,271.41         | 66,608.25         | -                 | 66,608.25         | 7.8%                | 48.0%            |
| NOVEMBER        | 3,594.15          | 6,945.40           | 1,586.97             | 350.09             | 1,425.60         | -                | 5,882.79          | 4,710.00          | 2,540.88          | 5,462.78         | 32,498.66         | -                 | 32,498.66         | 3.8%                | 51.8%            |
| DECEMBER        | 6,826.38          | 1,316.32           | -                    | -                  | 1,687.95         | -                | 24,260.50         | 12,879.42         | 7,330.14          | 399.42           | 54,700.13         | 9,239.53          | 63,939.66         | 7.5%                | 59.4%            |
| JANUARY         | 9,070.66          | -                  | 531.59               | -                  | 2,919.60         | 16,384.59        | 21,701.93         | 7,536.00          | 7,897.86          | 1,171.76         | 67,213.98         | -                 | 67,213.98         | 7.9%                | 67.3%            |
| FEBRUARY        | 4,363.35          | 1,675.73           | 254.28               | 235.40             | -                | 9,011.52         | 10,115.66         | 4,710.00          | 4,724.91          | 933.33           | 36,024.18         | -                 | 36,024.18         | 4.2%                | 71.5%            |
| MARCH           | 4,059.13          | 1,259.06           | 4,929.53             | 3,421.31           | -                | 1,459.80         | 24,381.64         | 17,898.00         | 2,347.38          | 6,257.51         | 66,013.35         | -                 | 66,013.35         | 7.8%                | 79.3%            |
| APRIL           | 2,865.60          | 981.36             | 1,822.71             | 156.93             | -                | 1,142.40         | 43,392.95         | 21,666.00         | 1,443.83          | 9,113.12         | 82,584.90         | -                 | 82,584.90         | 9.7%                | 89.0%            |
| MAY             | 4,949.34          | 6,884.82           | 4,117.70             | 718.31             | 3,968.04         | 22,596.42        | 31,472.36         | 20,724.00         | 3,356.64          | 8,835.36         | 107,622.98        | 49,748.43         | 157,371.41        | 18.5%               | 107.5%           |
| JUNE            | 4,112.40          | 4,416.03           | 2,197.94             | -                  | 2,148.12         | -                | 35,979.06         | 11,304.00         | 12,055.32         | 2,442.25         | 74,655.12         | 5,900.27          | 80,555.39         | 9.5%                | 117.0%           |
| <b>TOTAL</b>    | <b>106,034.30</b> | <b>28,656.06</b>   | <b>22,236.64</b>     | <b>6,409.79</b>    | <b>37,373.91</b> | <b>65,600.86</b> | <b>263,156.37</b> | <b>122,151.42</b> | <b>49,946.30</b>  | <b>51,356.05</b> | <b>752,921.70</b> | <b>241,409.84</b> | <b>994,331.54</b> | <b>117.0%</b>       |                  |
|                 | <b>10.7%</b>      | <b>2.9%</b>        | <b>2.2%</b>          | <b>0.6%</b>        | <b>3.8%</b>      | <b>6.6%</b>      | <b>26.5%</b>      | <b>12.3%</b>      | <b>5.0%</b>       | <b>5.2%</b>      | <b>75.7%</b>      | <b>24.3%</b>      | <b>100.0%</b>     |                     |                  |
| YTD April, 2014 | 96,972.56         | 17,355.21          | 15,921.00            | 5,691.48           | 31,257.75        | 43,004.44        | 195,704.95        | 90,123.42         | 34,534.34         | 40,078.45        | 570,643.60        | 185,761.14        | 756,404.74        |                     |                  |
|                 |                   |                    |                      |                    |                  |                  |                   |                   |                   |                  | Subtotal          | Fire Asgmt        | Total OT          |                     |                  |

**Fiscal Year 2014-15**

| Month Paid   | Sick Relief      | Emergency Callback | Training/Class Cover | Paramedic Cont. Ed | Flex Day         | Extra Staffing   | Shift Vacancy     | BC Coverage      | Dispatch Coverage | Other            | Subtotal          | Fire Assignments  | Total OT            | Monthly % of Budget | Cum. % of Budget |
|--------------|------------------|--------------------|----------------------|--------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|---------------------|---------------------|------------------|
| JULY         | 340.88           | 2,887.45           | -                    | 709.26             | 2,529.00         | -                | 26,949.83         | 18,840.00        | 3,199.50          | 2,773.13         | 58,229.05         | -                 | 58,229.05           | 6.9%                | 6.9%             |
| AUGUST       | 3,195.00         | 29,957.92          | 420.10               | -                  | -                | -                | 42,588.18         | 4,710.00         | 6,543.30          | 2,378.76         | 89,793.26         | 187,986.81        | 277,780.07          | 32.7%               | 39.5%            |
| SEPTEMBER    | 9,167.77         | 265.49             | 4,534.23             | -                  | 1,578.96         | 24,140.76        | 27,240.84         | 7,536.00         | 2,254.08          | 956.81           | 77,674.94         | 106,053.76        | 183,728.69          | 21.6%               | 61.1%            |
| OCTOBER      | 9,536.22         | 292.20             | 1,316.28             | 184.46             | 1,923.25         | 8,348.79         | 28,064.87         | 3,768.00         | 8,561.00          | 4,546.38         | 66,541.45         | 43,661.73         | 110,203.18          | 13.0%               | 74.1%            |
| NOVEMBER     | 6,873.48         | 481.50             | 2,874.38             | 381.79             | 2,385.90         | 4,026.60         | 26,656.32         | 7,536.00         | 2,777.40          | 11,513.21        | 65,506.57         | -                 | 65,506.57           | 7.7%                | 81.8%            |
| DECEMBER     | 4,333.41         | -                  | 13,067.39            | 286.34             | 2,252.12         | 5,643.78         | 52,808.90         | 12,246.00        | 13,956.94         | 14,196.77        | 118,791.63        | -                 | 118,791.63          | 14.0%               | 95.8%            |
| JANUARY      | 20,304.55        | -                  | 2,491.96             | -                  | -                | 29.45            | 47,647.78         | 16,956.00        | 5,729.48          | 4,832.80         | 97,992.02         | -                 | 97,992.02           | 11.5%               | 107.3%           |
| FEBRUARY     | 10,191.28        | -                  | 7,225.03             | -                  | 1,949.04         | -                | 22,570.02         | 5,652.00         | 1,969.97          | 1,354.82         | 50,912.16         | -                 | 50,912.16           | 6.0%                | 113.3%           |
| MARCH        | 5,442.31         | -                  | 22,423.72            | 3,856.93           | 2,068.08         | 85.46            | 39,065.75         | 11,304.00        | 4,220.52          | 5,403.10         | 93,869.87         | -                 | 93,869.87           | 11.0%               | 124.4%           |
| APRIL        | 4,205.86         | 2,998.93           | 7,292.18             | 553.37             | 1,270.08         | 3,528.29         | 61,299.62         | 9,420.00         | 15,085.36         | 13,029.59        | 118,683.28        | -                 | 118,683.28          | 14.0%               | 138.3%           |
| <b>TOTAL</b> | <b>73,590.76</b> | <b>36,883.49</b>   | <b>61,645.26</b>     | <b>5,972.15</b>    | <b>15,956.43</b> | <b>45,803.13</b> | <b>374,892.10</b> | <b>97,968.00</b> | <b>64,297.55</b>  | <b>60,985.36</b> | <b>837,994.21</b> | <b>337,702.30</b> | <b>1,175,696.51</b> | <b>138.3%</b>       |                  |
|              | <b>6.3%</b>      | <b>3.1%</b>        | <b>5.2%</b>          | <b>0.5%</b>        | <b>1.4%</b>      | <b>3.9%</b>      | <b>31.9%</b>      | <b>8.3%</b>      | <b>5.5%</b>       | <b>5.2%</b>      | <b>71.3%</b>      | <b>28.7%</b>      | <b>100.0%</b>       |                     |                  |
|              |                  |                    |                      |                    |                  |                  |                   |                  |                   |                  | Subtotal          | Fire Asgmt        | Total OT            |                     |                  |
|              |                  |                    |                      |                    |                  |                  |                   |                  |                   |                  | 837,994.21        | 337,702.30        | 1,175,696.51        | 138.3%              |                  |
|              |                  |                    |                      |                    |                  |                  |                   |                  |                   |                  | 71.3%             | 28.7%             | 100.0%              |                     |                  |
|              |                  |                    |                      |                    |                  |                  |                   |                  |                   |                  |                   |                   | Budget              |                     | \$850,000        |

**MONTECITO FIRE PROTECTION DISTRICT  
FIRE ASSIGNMENTS - BILLING  
FY 2014-2015**

| Fire Name, #                         | Invoice # | Period Covered | Invoice Date | Agency  | Total Due            | Date Received | Amount Received      |
|--------------------------------------|-----------|----------------|--------------|---------|----------------------|---------------|----------------------|
| EI Portal, CA-YNP-0083               | 2014-09   | 07/27-08/14/14 | 10/23/14     | USFS    | \$ 14,789.54         | 03/17/15      | \$ 14,789.54         |
| Little Deer (July), CA-KNF-005564    |           | 08/01-08/24/14 | 10/30/14     | Cal-OES | 88,267.76            | 01/20/15      | 88,267.76            |
| Bald Fire, CA-LNF-003479             |           | 08/02-08/06/14 | 10/24/14     | Cal-OES | 33,595.73            | 02/09/15      | 33,595.73            |
| Eiler Fire, CA-SHU-006933            |           | 08/06-08/16/14 | 10/24/14     | Cal-OES | 96,835.29            | 01/02/15      | 96,835.29            |
| Cover BTU-August, CA-BTU-010882      |           | 08/09-08/15/14 | 03/09/15     | Cal-OES | 75,855.10            |               |                      |
| Junction, CA-MMU-014633              |           | 08/18-08/21/14 | 10/30/14     | Cal-OES | 23,118.98            | 01/12/15      | 23,118.98            |
| Tecolote, CA-ANF-004034              |           | 08/18/14       | 11/21/14     | Cal-OES | 9,548.73             | 02/09/15      | 9,548.73             |
| Tecolote, CA-ANF-004034              | 2014-10   | 08/18/14       | 10/23/14     | USFS    | 1,622.00             | 03/17/15      | 1,622.00             |
| Way, CA-CND-003148                   | 2014-11   | 08/19-08/25/14 | 10/23/14     | USFS    | 11,203.88            | 01/21/15      | 11,203.88            |
| Silverado Fire, CA-CNF-002873        |           | 09/13-09/15/14 | 11/21/14     | Cal-OES | 18,443.29            | 02/09/15      | 18,443.29            |
| King Fire, CA-ENF-023461             | 2014-12   | 09/18-10/02/14 | 10/23/14     | USFS    | 29,750.38            | 03/20/15      | 29,750.38            |
| Boles Fire, CA-SKU-007064 (Revised)  |           | 09/16-09/21/14 | 11/12/14     | Cal-OES | 35,018.46            | 02/05/15      | 35,018.46            |
| King Fire, CA-ENF-023461 (OES & 391) |           | 09/20-09/26/14 | 12/04/14     | Cal-OES | 167,604.28           | 03/20/15      | 167,604.28           |
|                                      |           |                |              |         | <b>\$ 605,653.43</b> |               | <b>\$ 529,798.32</b> |

**Reconciliation**

|                             |                   |
|-----------------------------|-------------------|
| Acct 3750 - Cal-OES Revenue | 548,287.63        |
| Acct 4476 - USFS Revenue    | 57,365.80         |
| <b>Total Revenue</b>        | <b>605,653.43</b> |

**PRICE, POSTEL & PARMA LLP**

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

(805) 962-0011

TAX ID # 95-1782877

MONTECITO FIRE PROTECTION DISTRICT  
 595 SAN YSIDRO ROAD  
 SANTA BARBARA, CA 93108

April 7, 2015  
 File #: 12611  
 Invoice #: 120070  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

|                                                      |                 |
|------------------------------------------------------|-----------------|
| RE: GENERAL MATTERS<br>Our File Number: 12611-00000  | 2,006.00        |
| RE: BOARD MTGS<br>Our File Number: 12611-00061       | 1,770.00        |
| RE: COYOTE ROAD<br>Our File Number: 12611-00081      | 1,032.50        |
| RE: DISTRICT WEBSITE<br>Our File Number: 12611-00085 | 300.00          |
| <b>Current Total Charges</b>                         | <b>5,108.50</b> |

\* \* \* \* \*

**SUMMARY OF CURRENT CHARGES**

|                            |          |                   |
|----------------------------|----------|-------------------|
| Current Fees               | 5,108.50 |                   |
| Total Current Fees & Costs | 5,108.50 |                   |
| <b>Total Current Due</b>   |          | <b>\$5,108.50</b> |

**SUMMARY OF PAST DUE BALANCES**

|                       |  |               |
|-----------------------|--|---------------|
| <b>Total Past Due</b> |  | <b>\$0.00</b> |
|-----------------------|--|---------------|

# Agenda Item #3





**MONTECITO FIRE PROTECTION DISTRICT**  
**PARS OPEB Trust Program****Monthly Account Report for the Period**  
**3/1/2015 to 3/31/2015**Stephen Hickman  
Fire Chief  
Montecito Fire Protection District  
595 San Ysidro Rd.  
Santa Barbara, CA 93108**Account Summary**

| Source                | Beginning<br>Balance as of<br>3/1/2015 | Contributions | Earnings            | Expenses          | Distributions | Transfers     | Ending<br>Balance as of<br>3/31/2015 |
|-----------------------|----------------------------------------|---------------|---------------------|-------------------|---------------|---------------|--------------------------------------|
| Employer Contribution | \$4,899,750.51                         | \$0.00        | -\$11,112.80        | \$2,158.43        | \$0.00        | \$0.00        | \$4,886,479.28                       |
| <b>Totals</b>         | <b>\$4,899,750.51</b>                  | <b>\$0.00</b> | <b>-\$11,112.80</b> | <b>\$2,158.43</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$4,886,479.28</b>                |

**Investment Selection**

Balanced HighMark PLUS

**Investment Objective**

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

**Investment Return**

| 1-Month | 3-Months | 1-Year | Annualized Return |         |          | Plan's Inception Date |
|---------|----------|--------|-------------------|---------|----------|-----------------------|
|         |          |        | 3-Years           | 5-Years | 10-Years |                       |
| -0.23%  | 2.63%    | 6.10%  | 8.29%             | 8.55%   | -        | 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**  
**Fiscal Year 2014-15**

| <b>Month</b>   | <b>Beginning<br/>Balance</b> | <b>Contributions</b> | <b>Earnings</b>   | <b>Expenses</b>  | <b>Ending<br/>Balance</b> | <b>1-M %</b> | <b>3-M %</b> |
|----------------|------------------------------|----------------------|-------------------|------------------|---------------------------|--------------|--------------|
| July           | 4,217,056.36                 | -                    | (47,142.33)       | 878.55           | 4,169,035.48              |              |              |
| August         | 4,169,035.48                 | -                    | 85,305.63         | 2,314.45         | 4,252,026.66              | 2.05%        |              |
| September      | 4,252,026.66                 | -                    | (84,197.13)       | 1,703.23         | 4,166,126.30              | -1.98%       |              |
| October        | 4,166,126.30                 | -                    | 45,108.57         | 867.94           | 4,210,366.93              | 1.08%        | 1.11%        |
| November       | 4,210,366.93                 | -                    | 58,445.65         | 1,867.07         | 4,266,945.51              | 1.39%        | 0.46%        |
| December       | 4,266,945.51                 | -                    | (35,807.12)       | 1,031.46         | 4,230,106.93              | -0.84%       | 1.63%        |
| January        | 4,230,106.93                 | 536,712.00           | (14,854.01)       | 2,821.17         | 4,749,143.75              | -0.35%       | 0.18%        |
| February       | 4,749,143.75                 | -                    | 152,641.55        | 2,034.79         | 4,899,750.51              | 3.21%        | 2.39%        |
| March          | 4,899,750.51                 | -                    | (11,112.80)       | 2,158.43         | 4,886,479.28              | -0.23%       | 2.99%        |
| <b>Total</b>   |                              | <b>536,712.00</b>    | <b>148,388.01</b> | <b>15,677.09</b> |                           |              |              |
| <b>Average</b> |                              |                      | <b>16,487.56</b>  | <b>1,741.90</b>  | <b>4,540,784.93</b>       |              |              |

# Agenda Item #4



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND                   |                                                |                              |                            |                         |  |
|--------------------------------------------|------------------------------------------------|------------------------------|----------------------------|-------------------------|--|
| Account                                    | Line Item Description                          | Prelim. Budget<br>FY 2015-16 | Final Budget<br>FY 2014-15 | Increase/<br>(Decrease) |  |
| <b>REVENUES</b>                            |                                                |                              |                            |                         |  |
| <b>Taxes</b>                               |                                                |                              |                            |                         |  |
| 3010                                       | Property Tax - Secured (+2.2%)                 | 14,085,682                   | 13,782,468                 | 303,214                 |  |
| 3011                                       | Property Tax - Unitary                         | 107,223                      | 107,223                    | -                       |  |
| 3020                                       | Property Tax - Unsecured                       | 582,421                      | 582,421                    | -                       |  |
| 3040                                       | Property Tax - Prior Secured (+2.2%)           | (61,948)                     | (60,614)                   | (1,334)                 |  |
| 3050                                       | Property Tax - Prior Unsecured                 | 7,918                        | 7,918                      | -                       |  |
| 3054                                       | Supplemental Property Tax                      | 197,369                      | 219,299                    | (21,930)                |  |
| 3056                                       | Supplemental Property Tax - Prior              | 13,328                       | 14,809                     | (1,481)                 |  |
|                                            | <b>Total Taxes Revenue</b>                     | <u>14,931,993</u>            | <u>14,653,524</u>          | <u>278,469</u>          |  |
| <b>Use of Money and Property</b>           |                                                |                              |                            |                         |  |
| 3380                                       | Interest Income                                | 7,665                        | 17,659                     | (9,994)                 |  |
| 3409                                       | Rental Property Income                         | 51,660                       | 50,961                     | 699                     |  |
|                                            | <b>Total Use of Money and Property</b>         | <u>59,325</u>                | <u>68,620</u>              | <u>(9,295)</u>          |  |
| <b>Intergovernmental Revenue - State</b>   |                                                |                              |                            |                         |  |
| 3750                                       | State-Emergency Assistance (Fire Asgmt)        | 260,000                      | -                          | 260,000                 |  |
| 4220                                       | Homeowners Property Tax Relief                 | 86,330                       | 86,330                     | -                       |  |
|                                            | <b>Total Intergovernmental Revenue - State</b> | <u>346,330</u>               | <u>86,330</u>              | <u>260,000</u>          |  |
| <b>Intergovernmental Revenue - Federal</b> |                                                |                              |                            |                         |  |
| 4476                                       | Federal Emergency Assistance (Fire Asgmt)      | 65,000                       | -                          | 65,000                  |  |
|                                            | <b>Total Intergovernmental Revenue - State</b> | <u>65,000</u>                | <u>-</u>                   | <u>65,000</u>           |  |
| <b>Charges for Services</b>                |                                                |                              |                            |                         |  |
| 5105                                       | Reimbursement for District Services            | 183,020                      | 180,140                    | 2,880                   |  |
|                                            | AMR First Response Payment                     | 96,165                       | 94,400                     | -                       |  |
|                                            | CSFD Dispatch Services                         | 86,855                       | 85,740                     | -                       |  |
|                                            | <b>Total Charges for Services</b>              | <u>183,020</u>               | <u>180,140</u>             | <u>2,880</u>            |  |
| <b>Miscellaneous Revenue</b>               |                                                |                              |                            |                         |  |
| 5909                                       | Other Miscellaneous Revenue                    | 5,860                        | 5,825                      | 35                      |  |
|                                            | Westmont Payment                               | 4,260                        | 4,225                      | -                       |  |
|                                            | Other                                          | 1,600                        | 1,600                      | -                       |  |
|                                            | <b>Total Miscellaneous Revenue</b>             | <u>5,860</u>                 | <u>5,825</u>               | <u>35</u>               |  |
| <b>Financing Sources</b>                   |                                                |                              |                            |                         |  |
| 5910                                       | Transfer from Land & Building Fund (3653)      | 2,459,473                    | 800,000                    | 1,659,473               |  |
|                                            | <b>Total Financing Sources</b>                 | <u>2,459,473</u>             | <u>800,000</u>             | <u>1,659,473</u>        |  |
|                                            | <b>TOTAL GENERAL FUND REVENUES</b>             | <u>18,051,001</u>            | <u>15,794,439</u>          | <u>2,256,562</u>        |  |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND                |                                               |                              |                            |                         |
|-----------------------------------------|-----------------------------------------------|------------------------------|----------------------------|-------------------------|
| Account                                 | Line Item Description                         | Prelim. Budget<br>FY 2015-16 | Final Budget<br>FY 2014-15 | Increase/<br>(Decrease) |
| <b>EXPENDITURES</b>                     |                                               |                              |                            |                         |
| <b>Salaries &amp; Employee Benefits</b> |                                               |                              |                            |                         |
| 6100                                    | Regular Salaries                              | 6,998,158                    | 6,623,640                  | 374,518                 |
|                                         | Salaries                                      | 6,901,508                    | 6,528,890                  |                         |
|                                         | Uniform Allowance                             | 46,500                       | 45,500                     |                         |
|                                         | Auxiliary                                     | 20,000                       | 20,000                     |                         |
|                                         | Directors fees                                | 30,150                       | 29,250                     |                         |
| 6300                                    | Overtime                                      | 125,000                      | 850,000                    | (725,000)               |
| 6301                                    | Overtime - Reimbursable                       | 325,000                      | -                          | 325,000                 |
| 6310                                    | Overtime - Constant Staffing                  | 750,000                      | -                          | 750,000                 |
| 6400                                    | Retirement Contributions                      | 2,120,625                    | 1,885,332                  | 235,293                 |
| 6475                                    | Retiree Medical OPEB                          | 3,293,913                    | 1,610,136                  | 1,683,777               |
| 6550                                    | FICA/Medicare                                 | 108,663                      | 99,663                     | 9,000                   |
| 6600                                    | Insurance Contributions                       | 1,386,794                    | 1,262,839                  | 123,955                 |
|                                         | Health Insurance (10% Increase)               | 1,166,340                    | 1,060,309                  |                         |
|                                         | Dental Insurance (10% Increase)               | 174,513                      | 158,648                    |                         |
|                                         | Vision Insurance (5% Increase)                | 34,070                       | 32,448                     |                         |
|                                         | Life Insurance (5% Increase)                  | 8,371                        | 7,972                      |                         |
|                                         | Employee Assistance Program                   | 1,500                        | 1,462                      |                         |
|                                         | Flexible Spending Account Admin.              | 2,000                        | 2,000                      |                         |
| 6700                                    | Unemployment Insurance                        | 9,100                        | 8,925                      | 175                     |
| 6900                                    | Workers Compensation Insurance                | 402,977                      | 683,796                    | (280,819)               |
|                                         | <b>Total Salaries &amp; Employee Benefits</b> | <b>15,520,230</b>            | <b>13,024,331</b>          | <b>2,495,899</b>        |
| <b>Services &amp; Supplies</b>          |                                               |                              |                            |                         |
| 7030                                    | Clothing and PPE                              | 47,000                       | 12,000                     | 35,000                  |
|                                         | Operational                                   | 12,000                       |                            |                         |
|                                         | Turnout sets                                  | 35,000                       |                            |                         |
| 7050                                    | Communications                                | 77,300                       | 96,300                     | (19,000)                |
|                                         | Operational                                   | 73,500                       | -                          |                         |
|                                         | SB County IT Services                         | 3,800                        | -                          |                         |
| 7060                                    | Food                                          | 2,500                        | 2,500                      | -                       |
| 7070                                    | Household Expense                             | 33,760                       | 24,970                     | 8,790                   |
|                                         | Operational                                   | 26,000                       |                            |                         |
|                                         | Boardroom chairs                              | 6,700                        |                            |                         |
|                                         | Vacuums (2)                                   | 1,060                        |                            |                         |
| 7090                                    | Insurance: Liability/Auto/Prop.               | 31,000                       | 29,302                     | 1,698                   |
| 7120                                    | Maintenance - Equipment                       | 31,500                       | 25,000                     | 6,500                   |
| 7200                                    | Structure and Grounds Maintenance             | 38,550                       | 38,224                     | 326                     |
|                                         | Operational                                   | 26,550                       |                            |                         |
|                                         | Rental housing                                | 12,000                       |                            |                         |
| 7205                                    | Fire Defense Zone (Hazard Mitigation)         | 140,750                      | 90,000                     | 50,750                  |
| 7322                                    | Consulting and Management Fees                | 3,100                        | 3,100                      | -                       |
| 7324                                    | Audit and Accounting Fees                     | 23,250                       | 22,685                     | 565                     |





**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| <b>FUND 3650 - GENERAL FUND</b> |                                       |                                      |                                    |                                 |  |
|---------------------------------|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--|
| <u>Account</u>                  | <u>Line Item Description</u>          | <u>Prelim. Budget<br/>FY 2015-16</u> | <u>Final Budget<br/>FY 2014-15</u> | <u>Increase/<br/>(Decrease)</u> |  |
| 7348                            | Instruments & Equip. < \$5,000        | 26,440                               | 39,665                             | (13,225)                        |  |
|                                 | Hose equipment and maintenance        | 10,000                               |                                    |                                 |  |
|                                 | UHF mobile radios (2)                 | 6,250                                |                                    |                                 |  |
|                                 | SCBA bottles (6)                      | 6,950                                |                                    |                                 |  |
|                                 | Flip-tip nozzles (3)                  | 3,240                                |                                    |                                 |  |
| 7363                            | Equipment Maintenance (Vehicles)      | 50,000                               | 50,000                             | -                               |  |
| 7400                            | Medical & First Aid Supplies          | 35,860                               | 18,136                             | 17,724                          |  |
|                                 | Operational                           | 16,550                               |                                    |                                 |  |
|                                 | Fireline Paramedic equipment          | 6,000                                |                                    |                                 |  |
|                                 | Lifepak maintenance service           | 5,230                                |                                    |                                 |  |
|                                 | Lifepak AEDs for Fireline PM (2)      | 4,800                                |                                    |                                 |  |
|                                 | Air-Sim airway manikin                | 1,730                                |                                    |                                 |  |
|                                 | Rainbow oximetry cable                | 1,550                                |                                    |                                 |  |
| 7430                            | Memberships                           | 9,500                                | 2,750                              | 6,750                           |  |
| 7450                            | Office Expense                        | 29,030                               | 27,317                             | 1,713                           |  |
|                                 | Operational                           | 18,500                               |                                    |                                 |  |
|                                 | Document imaging software             | 9,200                                |                                    |                                 |  |
|                                 | iPad 2 Air                            | 830                                  |                                    |                                 |  |
|                                 | Keyboard for Imagetrend tablet        | 500                                  |                                    |                                 |  |
| 7460                            | Professional and Specialized Services | 308,000                              | 516,000                            | (208,000)                       |  |
|                                 | Operational                           | 248,000                              |                                    |                                 |  |
|                                 | CWPP Study                            | 60,000                               |                                    |                                 |  |
| 7506                            | Administrative Tax Expense            | 165,000                              | 165,000                            | -                               |  |
| 7507                            | ADP Payroll Fees                      | 7,500                                | 7,500                              | -                               |  |
| 7510                            | Contractual Services                  | 43,300                               | 41,400                             | 1,900                           |  |
| 7530                            | Publications & Legal Notices          | 3,000                                | 2,000                              | 1,000                           |  |
| 7580                            | Rents & Leases - Structure            | 4,400                                | 5,500                              | (1,100)                         |  |
| 7630                            | Small Tools & Instruments             | 9,390                                | 11,200                             | (1,810)                         |  |
|                                 | Operational                           | 4,600                                |                                    |                                 |  |
|                                 | HazMat team equipment                 | 3,000                                |                                    |                                 |  |
|                                 | Diagnostic scan tool                  | 1,115                                |                                    |                                 |  |
|                                 | Pick headed axe                       | 400                                  |                                    |                                 |  |
|                                 | Yeti ice chest                        | 275                                  |                                    |                                 |  |
| 7650                            | District Special Expense              | 49,000                               | 94,850                             | (45,850)                        |  |
|                                 | Operational (permits, fees, other)    | 15,000                               |                                    |                                 |  |
|                                 | LAFCO                                 | 13,000                               |                                    |                                 |  |
|                                 | HEARO Radio program                   | 10,000                               |                                    |                                 |  |
|                                 | Promotional exam supplies             | 11,000                               |                                    |                                 |  |
| 7671                            | Special Projects                      | 12,500                               | 9,400                              | 3,100                           |  |
|                                 | Public Education materials            | 7,500                                |                                    |                                 |  |
|                                 | Pre-hazard abatement brochure         | 5,000                                |                                    |                                 |  |
| 7730                            | Transportation & Travel               | 25,000                               | 12,000                             | 13,000                          |  |
| 7731                            | Gasoline/Oil/Fuel                     | 55,000                               | 55,000                             | -                               |  |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND    |                                            |                              |                            |                |                         |
|-----------------------------|--------------------------------------------|------------------------------|----------------------------|----------------|-------------------------|
| Account                     | Line Item Description                      | Prelim. Budget<br>FY 2015-16 | Final Budget<br>FY 2014-15 |                | Increase/<br>(Decrease) |
| 7732                        | Training                                   | 89,750                       | 61,000                     |                | 28,750                  |
|                             | Operational                                | 75,000                       |                            |                |                         |
|                             | Paramedic training                         | 2,750                        |                            |                |                         |
|                             | Blue Card Command                          | 12,000                       |                            |                |                         |
| 7760                        | Utilities                                  | 48,000                       | 47,000                     |                | 1,000                   |
|                             | Operational                                | 43,000                       | 42,000                     | -              | -                       |
|                             | Rental housing utilities                   | 5,000                        | 5,000                      | -              | -                       |
|                             | Total Services & Supplies                  | <u>1,399,380</u>             | <u>1,509,799</u>           |                | <u>(110,419)</u>        |
| <b>Capital Assets</b>       |                                            |                              |                            |                |                         |
| 8300                        | Capital Assets                             | 20,750                       | 58,500                     |                | (37,750)                |
|                             | VHF/UHF portable radios (2)                | 10,750                       | -                          |                | -                       |
|                             | Basement radio back-up battery             | 10,000                       | -                          |                | -                       |
|                             | Total Capital Assets                       | <u>20,750</u>                | <u>58,500</u>              |                | <u>(37,750)</u>         |
| <b>OTHER FINANCING USES</b> |                                            |                              |                            |                |                         |
| 7901                        | Transfer To Pension Obligation Fund (3651) | 794,823                      | 769,123                    |                | 25,700                  |
| 7901                        | Transfer To Capital Outlay Fund (3652)     | <u>276,000</u>               | <u>332,406</u>             |                | <u>(56,406)</u>         |
|                             | Total Other Financing Uses                 | <u>1,070,823</u>             | <u>1,101,529</u>           |                | <u>(30,706)</u>         |
|                             | <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>  | <u>18,011,183</u>            | <u>15,694,159</u>          |                | <u>2,317,024</u>        |
|                             | Net Financial Impact                       | <u><b>39,818</b></u>         | <u><b>100,280</b></u>      |                |                         |
| <b>Fund 3650 Equity</b>     |                                            |                              |                            |                |                         |
|                             | Beginning Fund Balance at 7/1/2015         | 3,913,633                    | 7/1/2013                   | 3,813,353      |                         |
|                             | Net Financial Impact                       | <u>39,818</u>                |                            | <u>100,280</u> |                         |
|                             | Projected Ending Fund Balance at 6/30/2016 | 3,953,451                    | 6/30/2014                  | 3,913,633      |                         |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| <b>FUND 3651 - PENSION OBLIGATION FUND</b> |                                            |                                     |                                    |                                 |
|--------------------------------------------|--------------------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <u>Account</u>                             | <u>Line Item Description</u>               | <u>Prelim Budget<br/>FY 2015-16</u> | <u>Final Budget<br/>FY 2014-15</u> | <u>Increase/<br/>(Decrease)</u> |
| <b>REVENUES</b>                            |                                            |                                     |                                    |                                 |
| <b>Financing Sources</b>                   |                                            |                                     |                                    |                                 |
| 5910                                       | Transfer from General Fund (3650)          | 794,823                             | 769,123                            | 25,700                          |
|                                            | <b>ESTIMATED FUND REVENUES</b>             | <b>794,823</b>                      | <b>769,123</b>                     | <b>25,700</b>                   |
| <b>EXPENDITURES</b>                        |                                            |                                     |                                    |                                 |
| 7460                                       | Administration Fee                         | 2,250                               | 2,190                              | 60                              |
| 7830                                       | Interest Expense                           | 51,573                              | 83,123                             | (31,550)                        |
|                                            | <b>Total Expenditures</b>                  | <b>53,823</b>                       | <b>85,313</b>                      | <b>(31,490)</b>                 |
| <b>OTHER FINANCING USES</b>                |                                            |                                     |                                    |                                 |
| 7910                                       | Long Term Debt Principal Repayment         | 741,000                             | 684,000                            | 57,000                          |
|                                            | <b>Other Financing Uses</b>                | <b>741,000</b>                      | <b>684,000</b>                     | <b>57,000</b>                   |
|                                            | <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>  | <b>794,823</b>                      | <b>769,313</b>                     | <b>25,510</b>                   |
|                                            | <b>Net Financial Impact</b>                | <b>-</b>                            | <b>(190)</b>                       |                                 |
| <b>Fund 3651 Equity</b>                    |                                            |                                     |                                    |                                 |
|                                            | Est. Beginning Fund Balance at 7/1/2015    | 142                                 | 332                                |                                 |
|                                            | Net Financial Impact                       | -                                   | (190)                              |                                 |
|                                            | Projected Ending Fund Balance at 6/30/2016 | 142                                 | 142                                |                                 |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| <b>FUND 3652 - CAPITAL OUTLAY FUND</b> |                                            |                                     |                                    |                                 |
|----------------------------------------|--------------------------------------------|-------------------------------------|------------------------------------|---------------------------------|
| <u>Account</u>                         | <u>Line Item Description</u>               | <u>Prelim Budget<br/>FY 2015-16</u> | <u>Final Budget<br/>FY 2014-15</u> | <u>Increase/<br/>(Decrease)</u> |
| <b>REVENUES</b>                        |                                            |                                     |                                    |                                 |
| <b>Financing Sources</b>               |                                            |                                     |                                    |                                 |
| 5910                                   | Transfer from General Fund (3650)          | 276,000                             | 332,406                            | (56,406)                        |
|                                        | <b>Total Financing Sources</b>             | <b>276,000</b>                      | <b>332,406</b>                     | <b>(56,406)</b>                 |
| <b>Other Financing Sources</b>         |                                            |                                     |                                    |                                 |
| 5919                                   | Sale of Capital Assets                     | 30,000                              | 67,850                             | (37,850)                        |
|                                        | <b>Total Other Financing Sources</b>       | <b>30,000</b>                       | <b>67,850</b>                      | <b>(37,850)</b>                 |
|                                        | <b>ESTIMATED FUND REVENUES</b>             | <b>306,000</b>                      | <b>400,256</b>                     | <b>(94,256)</b>                 |
| <b>Capital Assets</b>                  |                                            |                                     |                                    |                                 |
| 8300                                   | Vehicle (Patrol 92 - Type 6)               | 165,000                             |                                    |                                 |
| 8300                                   | Vehicle (Battalion Chief)                  | 83,200                              |                                    |                                 |
| 8300                                   | Vehicle (Fire Marshal)                     | 54,200                              |                                    |                                 |
|                                        | <b>TOTAL EXPENDITURES</b>                  | <b>302,400</b>                      | <b>117,200</b>                     | <b>185,200</b>                  |
|                                        | <b>Net Financial Impact</b>                | <b>3,600</b>                        | <b>283,056</b>                     |                                 |
| <b>Fund 3652 Equity</b>                |                                            |                                     |                                    |                                 |
|                                        | Est. Beginning Fund Balance at 7/1/2015    | 2,354,978                           | 2,071,922                          |                                 |
|                                        | Net Financial Impact                       | 3,600                               | 283,056                            |                                 |
|                                        | Projected Ending Fund Balance at 6/30/2016 | 2,358,578                           | 2,354,978                          |                                 |





**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| FUND 3653 - LAND AND BUILDING FUND |                                            |                             |                            |                         |
|------------------------------------|--------------------------------------------|-----------------------------|----------------------------|-------------------------|
| Account                            | Line Item Description                      | Prelim Budget<br>FY 2015-16 | Final Budget<br>FY 2014-15 | Increase/<br>(Decrease) |
| <b>REVENUES</b>                    |                                            |                             |                            |                         |
| Financing Sources                  |                                            |                             |                            |                         |
| 5910                               | Transfer from General Fund (3650)          | -                           | -                          | -                       |
|                                    | <b>ESTIMATED FUND REVENUES</b>             | <b>-</b>                    | <b>-</b>                   | <b>-</b>                |
| <b>EXPENDITURES</b>                |                                            |                             |                            |                         |
| Capital Assets                     |                                            |                             |                            |                         |
| 8100                               | Land                                       | 100,000                     | 100,000                    | -                       |
| 8700                               | Construction in Progress                   | -                           | -                          | -                       |
|                                    | <b>Total Capital Assets</b>                | <b>100,000</b>              | <b>100,000</b>             | <b>-</b>                |
| <b>OTHER FINANCING USES</b>        |                                            |                             |                            |                         |
| 7901                               | Transfer To General Fund (3650)            | 2,459,473                   | 800,000.00                 | 1,659,473               |
|                                    | <b>Total Financing Uses</b>                | <b>2,459,473</b>            | <b>800,000.00</b>          | <b>1,659,473</b>        |
|                                    | <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>  | <b>2,559,473</b>            | <b>900,000</b>             | <b>1,659,473</b>        |
|                                    | <b>Net Financial Impact</b>                | <b>(2,559,473)</b>          | <b>(900,000)</b>           |                         |
| <b>Fund 3653 Equity</b>            |                                            |                             |                            |                         |
|                                    | Est. Beginning Fund Balance at 7/1/2015    | 6,960,427                   | 7,860,427                  |                         |
|                                    | Net Financial Impact                       | (2,559,473)                 | (900,000)                  |                         |
|                                    | Projected Ending Fund Balance at 6/30/2016 | 4,400,954                   | 6,960,427                  |                         |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND                   |                                                |                              |                               |                         |  |
|--------------------------------------------|------------------------------------------------|------------------------------|-------------------------------|-------------------------|--|
| Account                                    | Line Item Description                          | Prelim. Budget<br>FY 2015-16 | YTD Actuals<br>April 30, 2015 | Increase/<br>(Decrease) |  |
| <b>REVENUES</b>                            |                                                |                              |                               |                         |  |
| <b>Taxes</b>                               |                                                |                              |                               |                         |  |
| 3010                                       | Property Tax - Secured (+2.2%)                 | 14,085,682                   | 13,489,083                    | 596,599                 |  |
| 3011                                       | Property Tax - Unitary                         | 107,223                      | (306)                         | 107,529                 |  |
| 3020                                       | Property Tax - Unsecured                       | 582,421                      | 631,309                       | (48,888)                |  |
| 3040                                       | Property Tax - Prior Secured (+2.2%)           | (61,948)                     | (102)                         | (61,846)                |  |
| 3050                                       | Property Tax - Prior Unsecured                 | 7,918                        | -                             | 7,918                   |  |
| 3054                                       | Supplemental Property Tax                      | 197,369                      | 16,262                        | 181,107                 |  |
| 3056                                       | Supplemental Property Tax - Prior              | 13,328                       | (2,580)                       | 15,908                  |  |
|                                            | <b>Total Taxes Revenue</b>                     | <b>14,931,993</b>            | <b>14,133,666</b>             | <b>798,327</b>          |  |
| <b>Use of Money and Property</b>           |                                                |                              |                               |                         |  |
| 3380                                       | Interest Income                                | 7,665                        | 8,514                         | (850)                   |  |
| 3381                                       | Unrealized Gain/Loss Investments               | -                            | 5,045                         | (5,045)                 |  |
| 3409                                       | Rental Property Income                         | 51,660                       | 37,897                        | 13,763                  |  |
|                                            | <b>Total Use of Money and Property</b>         | <b>59,325</b>                | <b>51,457</b>                 | <b>7,868</b>            |  |
| <b>Intergovernmental Revenue - State</b>   |                                                |                              |                               |                         |  |
| 3750                                       | State-Emergency Assistance (Fire Asgmt)        | 260,000                      | 473,885                       | (213,885)               |  |
| 4220                                       | Homeowners Property Tax Relief                 | 86,330                       | 71,711                        | 14,619                  |  |
|                                            | <b>Total Intergovernmental Revenue - State</b> | <b>346,330</b>               | <b>545,597</b>                | <b>(199,267)</b>        |  |
| <b>Intergovernmental Revenue - Federal</b> |                                                |                              |                               |                         |  |
| 4476                                       | Federal Emergency Assistance (Fire Asgmt)      | 65,000                       | 57,366                        | 7,634                   |  |
|                                            | <b>Total Intergovernmental Revenue - State</b> | <b>65,000</b>                | <b>57,366</b>                 | <b>7,634</b>            |  |
| <b>Charges for Services</b>                |                                                |                              |                               |                         |  |
| 5105                                       | Reimbursement for District Services            | 183,020                      | 135,411                       | 47,609                  |  |
|                                            | AMR First Response Payment                     | 96,165                       | -                             | -                       |  |
|                                            | CSFD Dispatch Services                         | 86,855                       | -                             | -                       |  |
|                                            | <b>Total Charges for Services</b>              | <b>183,020</b>               | <b>135,411</b>                | <b>47,609</b>           |  |
| <b>Miscellaneous Revenue</b>               |                                                |                              |                               |                         |  |
| 5909                                       | Other Miscellaneous Revenue                    | 5,860                        | 29,464                        | (23,604)                |  |
|                                            | Westmont Payment                               | 4,260                        | -                             | -                       |  |
|                                            | Other                                          | 1,600                        | -                             | -                       |  |
|                                            | <b>Total Miscellaneous Revenue</b>             | <b>5,860</b>                 | <b>29,464</b>                 | <b>(23,604)</b>         |  |
| <b>Financing Sources</b>                   |                                                |                              |                               |                         |  |
| 5910                                       | Transfer from Land & Building Fund (3653)      | 2,459,473                    | -                             | 2,459,473               |  |
|                                            | <b>Total Financing Sources</b>                 | <b>2,459,473</b>             | <b>-</b>                      | <b>2,459,473</b>        |  |
|                                            | <b>TOTAL GENERAL FUND REVENUES</b>             | <b>18,051,001</b>            | <b>14,952,961</b>             | <b>3,098,040</b>        |  |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND                |                                               |                              |                               |                         |
|-----------------------------------------|-----------------------------------------------|------------------------------|-------------------------------|-------------------------|
| Account                                 | Line Item Description                         | Prelim. Budget<br>FY 2015-16 | YTD Actuals<br>April 30, 2015 | Increase/<br>(Decrease) |
| <b>EXPENDITURES</b>                     |                                               |                              |                               |                         |
| <b>Salaries &amp; Employee Benefits</b> |                                               |                              |                               |                         |
| 6100                                    | Regular Salaries                              | 6,998,158                    | 5,058,834                     | 1,939,324               |
|                                         | Salaries                                      | 6,901,508                    |                               |                         |
|                                         | Uniform Allowance                             | 46,500                       |                               |                         |
|                                         | Auxiliary                                     | 20,000                       |                               |                         |
|                                         | Directors fees                                | 30,150                       |                               |                         |
| 6300                                    | Overtime                                      | 125,000                      | 1,119,025                     | (994,025)               |
| 6301                                    | Overtime - Reimbursable                       | 325,000                      | -                             | 325,000                 |
| 6310                                    | Overtime - Constant Staffing                  | 750,000                      | -                             | 750,000                 |
| 6400                                    | Retirement Contributions                      | 2,120,625                    | 1,420,907                     | 699,718                 |
| 6475                                    | Retiree Medical OPEB                          | 3,293,913                    | 1,073,424                     | 2,220,489               |
| 6550                                    | FICA/Medicare                                 | 108,663                      | 83,025                        | 25,638                  |
| 6600                                    | Insurance Contributions                       | 1,386,794                    | 1,165,634                     | 221,160                 |
|                                         | Health Insurance (10% Increase)               | 1,166,340                    |                               |                         |
|                                         | Dental Insurance (10% Increase)               | 174,513                      |                               |                         |
|                                         | Vision Insurance (5% Increase)                | 34,070                       |                               |                         |
|                                         | Life Insurance (5% Increase)                  | 8,371                        |                               |                         |
|                                         | Employee Assistance Program                   | 1,500                        |                               |                         |
|                                         | Flexible Spending Account Admin.              | 2,000                        |                               |                         |
| 6700                                    | Unemployment Insurance                        | 9,100                        | 8,311                         | 789                     |
| 6900                                    | Workers Compensation Insurance                | 402,977                      | 549,640                       | (146,663)               |
|                                         | <b>Total Salaries &amp; Employee Benefits</b> | <b>15,520,230</b>            | <b>10,478,799</b>             | <b>5,041,431</b>        |
| <b>Services &amp; Supplies</b>          |                                               |                              |                               |                         |
| 7030                                    | Clothing and PPE                              | 47,000                       | 11,976                        | 35,024                  |
|                                         | Operational                                   | 12,000                       |                               |                         |
|                                         | Turnout sets                                  | 35,000                       |                               |                         |
| 7050                                    | Communications                                | 77,300                       | 75,473                        | 1,827                   |
|                                         | Operational                                   | 73,500                       | -                             |                         |
|                                         | SB County IT Services                         | 3,800                        | -                             |                         |
| 7060                                    | Food                                          | 2,500                        | 2,083                         | 417                     |
| 7070                                    | Household Expense                             | 33,760                       | 17,894                        | 15,866                  |
|                                         | Operational                                   | 26,000                       |                               |                         |
|                                         | Boardroom chairs                              | 6,700                        |                               |                         |
|                                         | Vacuums (2)                                   | 1,060                        |                               |                         |
| 7090                                    | Insurance: Liability/Auto/Prop.               | 31,000                       | 30,051                        | 949                     |
| 7120                                    | Maintenance - Equipment                       | 31,500                       | 29,097                        | 2,403                   |
| 7200                                    | Structure and Grounds Maintenance             | 38,550                       | 34,953                        | 3,597                   |
|                                         | Operational                                   | 26,550                       |                               |                         |
|                                         | Rental housing                                | 12,000                       |                               |                         |
| 7205                                    | Fire Defense Zone (Hazard Mitigation)         | 140,750                      | 26,095                        | 114,655                 |
| 7322                                    | Consulting and Management Fees                | 3,100                        | 2,346                         | -                       |
| 7324                                    | Audit and Accounting Fees                     | 23,250                       | 22,657                        | 593                     |



**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND |                                       |                              |                               |                         |  |
|--------------------------|---------------------------------------|------------------------------|-------------------------------|-------------------------|--|
| Account                  | Line Item Description                 | Prelim. Budget<br>FY 2015-16 | YTD Actuals<br>April 30, 2015 | Increase/<br>(Decrease) |  |
| 7348                     | Instruments & Equip. < \$5,000        | 26,440                       | 6,100                         | 20,340                  |  |
|                          | Hose equipment and maintenance        | 10,000                       |                               |                         |  |
|                          | UHF mobile radios (2)                 | 6,250                        |                               |                         |  |
|                          | SCBA bottles (6)                      | 6,950                        |                               |                         |  |
|                          | Flip-tip nozzles (3)                  | 3,240                        |                               |                         |  |
| 7363                     | Equipment Maintenance (Vehicles)      | 50,000                       | 31,761                        | 18,239                  |  |
| 7400                     | Medical & First Aid Supplies          | 35,860                       | 16,179                        | 19,681                  |  |
|                          | Operational                           | 16,550                       |                               |                         |  |
|                          | Fireline Paramedic equipment          | 6,000                        |                               |                         |  |
|                          | Lifepak maintenance service           | 5,230                        |                               |                         |  |
|                          | Lifepak AEDs for Fireline PM (2)      | 4,800                        |                               |                         |  |
|                          | Air-Sim airway manikin                | 1,730                        |                               |                         |  |
|                          | Rainbow oximetry cable                | 1,550                        |                               |                         |  |
| 7430                     | Memberships                           | 9,500                        | 8,728                         | 772                     |  |
| 7450                     | Office Expense                        | 29,030                       | 25,785                        | 3,245                   |  |
|                          | Operational                           | 18,500                       |                               |                         |  |
|                          | Document imaging software             | 9,200                        |                               |                         |  |
|                          | iPad 2 Air                            | 830                          |                               |                         |  |
|                          | Keyboard for Imagetrend tablet        | 500                          |                               |                         |  |
| 7460                     | Professional and Specialized Services | 308,000                      | 226,316                       | 81,684                  |  |
|                          | Operational                           | 248,000                      |                               |                         |  |
|                          | CWPP Study                            | 60,000                       |                               |                         |  |
| 7506                     | Administrative Tax Expense            | 165,000                      | 140,370                       | 24,630                  |  |
| 7507                     | ADP Payroll Fees                      | 7,500                        | 5,222                         | 2,278                   |  |
| 7510                     | Contractual Services                  | 43,300                       | 30,769                        | 12,531                  |  |
| 7530                     | Publications & Legal Notices          | 3,000                        | 1,273                         | 1,727                   |  |
| 7580                     | Rents & Leases - Structure            | 4,400                        | 3,706                         | 694                     |  |
| 7630                     | Small Tools & Instruments             | 9,390                        | 4,894                         | 4,496                   |  |
|                          | Operational                           | 4,600                        |                               |                         |  |
|                          | HazMat team equipment                 | 3,000                        |                               |                         |  |
|                          | Diagnostic scan tool                  | 1,115                        |                               |                         |  |
|                          | Pick headed axe                       | 400                          |                               |                         |  |
|                          | Yeti ice chest                        | 275                          |                               |                         |  |
| 7650                     | District Special Expense              | 49,000                       | 69,454                        | (20,454)                |  |
|                          | Operational (permits, fees, other)    | 15,000                       |                               |                         |  |
|                          | LAFCO                                 | 13,000                       |                               |                         |  |
|                          | HEARO Radio program                   | 10,000                       |                               |                         |  |
|                          | Promotional exam supplies             | 11,000                       |                               |                         |  |
| 7671                     | Special Projects                      | 12,500                       | 7,953                         | 4,547                   |  |
|                          | Public Education materials            | 7,500                        |                               |                         |  |
|                          | Pre-hazard abatement brochure         | 5,000                        |                               |                         |  |
| 7730                     | Transportation & Travel               | 25,000                       | 10,282                        | 14,718                  |  |
| 7731                     | Gasoline/Oil/Fuel                     | 55,000                       | 35,557                        | 19,443                  |  |





**MONTECITO FIRE PROTECTION DISTRICT  
PRELIMINARY BUDGET DETAIL  
FISCAL YEAR 2015-16**

| FUND 3650 - GENERAL FUND                  |                                            |                              |                               |                         |  |
|-------------------------------------------|--------------------------------------------|------------------------------|-------------------------------|-------------------------|--|
| Account                                   | Line Item Description                      | Prelim. Budget<br>FY 2015-16 | YTD Actuals<br>April 30, 2015 | Increase/<br>(Decrease) |  |
| 7732                                      | Training                                   | 89,750                       | 46,451                        | 43,299                  |  |
|                                           | Operational                                | 75,000                       |                               |                         |  |
|                                           | Paramedic training                         | 2,750                        |                               |                         |  |
|                                           | Blue Card Command                          | 12,000                       |                               |                         |  |
| 7760                                      | Utilities                                  | 48,000                       | 37,580                        | 10,420                  |  |
|                                           | Operational                                | 43,000                       | 42,000                        | -                       |  |
|                                           | Rental housing utilities                   | 5,000                        | 5,000                         | -                       |  |
|                                           | Total Services & Supplies                  | <u>1,399,380</u>             | <u>961,004</u>                | <u>438,376</u>          |  |
| <b>Capital Assets</b>                     |                                            |                              |                               |                         |  |
| 8300                                      | Capital Assets                             | 20,750                       | 66,126                        | (45,376)                |  |
|                                           | VHF/UHF portable radios (2)                | 10,750                       | -                             | -                       |  |
|                                           | Basement radio back-up battery             | 10,000                       | -                             | -                       |  |
|                                           | Total Capital Assets                       | <u>20,750</u>                | <u>66,126</u>                 | <u>(45,376)</u>         |  |
| <b>OTHER FINANCING USES</b>               |                                            |                              |                               |                         |  |
| 7901                                      | Transfer To Pension Obligation Fund (3651) | 794,823                      | 769,113                       | 25,710                  |  |
| 7901                                      | Transfer To Capital Outlay Fund (3652)     | <u>276,000</u>               | <u>-</u>                      | <u>276,000</u>          |  |
|                                           | Total Other Financing Uses                 | <u>1,070,823</u>             | <u>769,113</u>                | <u>301,710</u>          |  |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS</b> |                                            | <b>18,011,183</b>            | <b>12,275,042</b>             | <b>5,736,141</b>        |  |
| <b>CHANGES TO FUND BALANCES</b>           |                                            |                              |                               |                         |  |
| 9605                                      | Prepays/Deposits                           | -                            | 3,258                         | (3,258)                 |  |
| 9797                                      | Unrealized Gain                            | -                            | <u>2,978</u>                  | <u>(2,978)</u>          |  |
|                                           | Total Changes to Fund Balances             | <u>-</u>                     | <u>6,236</u>                  | <u>(6,236)</u>          |  |
|                                           | Net Financial Impact                       | <u><b>39,818</b></u>         | <u><b>2,671,683</b></u>       |                         |  |



# Agenda Item #5





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## STAFF REPORT

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**Prepared for:** Montecito Fire Protection Finance Committee  
**Prepared by:** Chief Hickman and Araceli Gil, District Accountant  
**Date:** May 12, 2015  
**Topic:** Budget Amendment for Fiscal Year 2014-15

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### Summary

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Staff is requesting approval to amend the budget for fiscal year 2014-15, per Resolution 2015-04.

### Discussion

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The proposed amendment would establish appropriations of \$676,532: \$605,654 received from fire assignment revenues and \$70,878 received from a deposit returned from State Compensation Insurance Fund after finalizing the policy cancellation.

The appropriations from the fire assignment revenue will be used to fund overtime for \$598,004 and capital assets for \$7,650. As of April 30, 2015, the overtime expense is over budget by \$270,000, in large part due to the overtime incurred by staff assisting in fire assignments. Because it is difficult to project overtime expense for May and June given the volatility and unpredictability of "fire season" months, Staff recommends that the majority of the fire assignment revenue be allocated to the overtime line account in order to ensure that there are sufficient funds to cover the overtime expense through this fiscal year-end. The capital assets line item expense account is over budget by approximate \$7,650 mainly because the storage roll off container purchased was budgeted for \$4,000, but actual cost was \$7,000, which turned it into a "capital asset" purchase, instead of "services and supplies" purchase.

The appropriations received from the deposit will be used to fund the worker's compensation insurance cancellation payment for \$70,878.

Overall, the total increases in revenue and expenditures total the same amount, \$676,532, therefore, the net effect on the District's fund balance for this adjustment will be zero.

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

### Conclusion

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Staff recommends that the Finance Committee make recommendation to the Board to approve Resolution 2015-04, Amending Final Budget for FY 2014-15.



**RESOLUTION NO. 2015-04**

**RESOLUTION OF THE GOVERNING BOARD  
OF THE MONTECITO FIRE PROTECTION DISTRICT  
AMENDING THE FINAL BUDGET FOR FISCAL YEAR 2014-15**

WHEREAS, a final budget for the District for Fiscal Year 2014-15 was adopted by the Board on September 22, 2014; and

WHEREAS, the District has now received unanticipated, non-budgeted reimbursements for fire assignments and a returned deposit from worker’s compensation insurance, which are considered additional revenues rather than a reduction of expenditures; and

WHEREAS, the following account needs to be adjusted by the following amount to accommodate overtime, worker’s compensation insurance, and capital assets:

|                                 |              |
|---------------------------------|--------------|
| <u>Fund 3650 – General Fund</u> |              |
| Overtime                        | \$ 598,004   |
| Worker’s Compensation Insurance | 70,878       |
| Capital Assets                  | <u>7,650</u> |
|                                 | \$ 676,532   |

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

That the following revised budget be adopted for the Fiscal Year 2014-15:

|                                        |                |
|----------------------------------------|----------------|
| <u>Fund 3650 – General</u>             |                |
| Salaries & Employee Benefits           | \$ 13,693,213  |
| Services & Supplies                    | 1,509,799      |
| Capital Assets                         | 66,150         |
| Transfer to Pension Obligation Fund    | 769,123        |
| Transfer to Capital Outlay Fund        | <u>332,406</u> |
|                                        | \$ 15,694,159  |
| <u>Fund 3651 – Pension Obligation</u>  |                |
| Services & Supplies                    | \$ 769,313     |
| <u>Fund 3652 – Capital Outlay</u>      |                |
| Capital Assets                         | \$ 117,200     |
| <u>Fund 3653 – Land &amp; Building</u> |                |
| Capital Assets                         | \$ 100,000     |
| Transfer to General Fund               | <u>800,000</u> |
|                                        | \$ 900,000     |
| <u>Fund 3654 – UHR Mello-Roos</u>      |                |
| Services & Supplies                    | \$ 9,525       |

PASSED AND ADOPTED by the governing board of the Montecito Fire Protection District this 28th day of May, 2015, by the following vote:

AYES:  
NAYS:  
ABSTAIN:

\_\_\_\_\_  
President of the Board of Directors  
Montecito Fire Protection District

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Directors  
Montecito Fire Protection District

**MONTECITO FIRE PROTECTION DISTRICT  
FIRE ASSIGNMENTS - BILLING  
FY 2014-2015**

| Fire Name, #                         | Invoice # | Period Covered | Invoice Date | Agency  | Total Due            | Date Received | Amount Received      |
|--------------------------------------|-----------|----------------|--------------|---------|----------------------|---------------|----------------------|
| EI Portal, CA-YNP-0083               | 2014-09   | 07/27-08/14/14 | 10/23/14     | USFS    | \$ 14,789.54         | 03/17/15      | \$ 14,789.54         |
| Little Deer (July), CA-KNF-005564    |           | 08/01-08/24/14 | 10/30/14     | Cal-OES | 88,267.76            | 01/20/15      | 88,267.76            |
| Bald Fire, CA-LNF-003479             |           | 08/02-08/06/14 | 10/24/14     | Cal-OES | 33,595.73            | 02/09/15      | 33,595.73            |
| Eiler Fire, CA-SHU-006933            |           | 08/06-08/16/14 | 10/24/14     | Cal-OES | 96,835.29            | 01/02/15      | 96,835.29            |
| Cover BTU-August, CA-BTU-010882      |           | 08/09-08/15/14 | 03/09/15     | Cal-OES | 75,855.10            |               |                      |
| Junction, CA-MMU-014633              |           | 08/18-08/21/14 | 10/30/14     | Cal-OES | 23,118.98            | 01/12/15      | 23,118.98            |
| Tecolote, CA-ANF-004034              |           | 08/18/14       | 11/21/14     | Cal-OES | 9,548.73             | 02/09/15      | 9,548.73             |
| Tecolote, CA-ANF-004034              | 2014-10   | 08/18/14       | 10/23/14     | USFS    | 1,622.00             | 03/17/15      | 1,622.00             |
| Way, CA-CND-003148                   | 2014-11   | 08/19-08/25/14 | 10/23/14     | USFS    | 11,203.88            | 01/21/15      | 11,203.88            |
| Silverado Fire, CA-CNF-002873        |           | 09/13-09/15/14 | 11/21/14     | Cal-OES | 18,443.29            | 02/09/15      | 18,443.29            |
| King Fire, CA-ENF-023461             | 2014-12   | 09/18-10/02/14 | 10/23/14     | USFS    | 29,750.38            | 03/20/15      | 29,750.38            |
| Boles Fire, CA-SKU-007064 (Revised)  |           | 09/16-09/21/14 | 11/12/14     | Cal-OES | 35,018.46            | 02/05/15      | 35,018.46            |
| King Fire, CA-ENF-023461 (OES & 391) |           | 09/20-09/26/14 | 12/04/14     | Cal-OES | 167,604.28           | 03/20/15      | 167,604.28           |
|                                      |           |                |              |         | <b>\$ 605,653.43</b> |               | <b>\$ 529,798.32</b> |

**Reconciliation**

|                             |                   |
|-----------------------------|-------------------|
| Acct 3750 - Cal-OES Revenue | 548,287.63        |
| Acct 4476 - USFS Revenue    | <u>57,365.80</u>  |
| <b>Total Revenue</b>        | <b>605,653.43</b> |



**MONTECITO FIRE PROTECTION DISTRICT  
PROPOSED AMENDED BUDGET  
FISCAL YEAR 2014-15  
MAY 28, 2015**

|                                 |
|---------------------------------|
| <b>FUND 3650 - GENERAL FUND</b> |
|---------------------------------|

| Account                                 | Line Item Description                         | Adopted Final<br>Budget | Proposed<br>Budget<br>Amendment | Final<br>Amended<br>Budget |
|-----------------------------------------|-----------------------------------------------|-------------------------|---------------------------------|----------------------------|
| <b>REVENUES</b>                         |                                               |                         |                                 |                            |
| 3010                                    | Property Tax - Secured                        | 13,782,468              | -                               | 13,782,468                 |
| 3011                                    | Property Tax - Unitary                        | 107,223                 | -                               | 107,223                    |
| 3020                                    | Property Tax - Unsecured                      | 582,421                 | -                               | 582,421                    |
| 3040                                    | Property Tax - Prior Secured                  | (60,614)                | -                               | (60,614)                   |
| 3050                                    | Property Tax - Prior Unsecured                | 7,918                   | -                               | 7,918                      |
| 3054                                    | Supplemental Property Tax                     | 219,299                 | -                               | 219,299                    |
| 3056                                    | Supplemental Property Tax - Prior             | 14,809                  | -                               | 14,809                     |
| 3380                                    | Interest Income                               | 17,659                  | -                               | 17,659                     |
| 3409                                    | Rental Property Income                        | 50,961                  | -                               | 50,961                     |
| 3750                                    | State Emergency Assistance                    | -                       | 548,288                         | 548,288                    |
| 4220                                    | Homeowners Property Tax Relief                | 86,330                  | -                               | 86,330                     |
| 4476                                    | Federal Emergency Assistance                  | -                       | 57,366                          | 57,366                     |
| 5105                                    | Reimbursement for District Services           | 180,140                 | -                               | 180,140                    |
| 5909                                    | Other Miscellaneous Revenue                   | 5,825                   | -                               | 5,825                      |
| 5910                                    | Transfer from Land & Building Fund (3653)     | 800,000                 | -                               | 800,000                    |
| 9605                                    | Prepays/Deposits                              | -                       | 70,878                          | 70,878                     |
|                                         | <b>TOTAL GENERAL FUND REVENUES</b>            | <b>15,794,439</b>       | <b>676,532</b>                  | <b>16,470,971</b>          |
| <b>EXPENDITURES</b>                     |                                               |                         |                                 |                            |
| <b>Salaries &amp; Employee Benefits</b> |                                               |                         |                                 |                            |
| 6100                                    | Regular Salaries                              | 6,623,640               | -                               | 6,623,640                  |
| 6300                                    | Overtime                                      | 850,000                 | 598,004                         | 1,448,004                  |
| 6400                                    | Retirement Contributions                      | 1,885,332               | -                               | 1,885,332                  |
| 6475                                    | Retiree Medical OPEB                          | 1,610,136               | -                               | 1,610,136                  |
| 6550                                    | FICA/Medicare                                 | 99,663                  | -                               | 99,663                     |
| 6600                                    | Insurance Contributions                       | 1,262,839               | -                               | 1,262,839                  |
| 6700                                    | Unemployment Insurance                        | 8,925                   | -                               | 8,925                      |
| 6900                                    | Workers Compensation Insurance                | 683,796                 | 70,878                          | 754,674                    |
|                                         | <b>Total Salaries &amp; Employee Benefits</b> | <b>13,024,331</b>       | <b>668,882</b>                  | <b>13,693,213</b>          |
| <b>Services &amp; Supplies</b>          |                                               |                         |                                 |                            |
| 7030                                    | Clothing and PPE                              | 12,000                  | -                               | 12,000                     |
| 7050                                    | Communications                                | 96,300                  | -                               | 96,300                     |
| 7060                                    | Food                                          | 2,500                   | -                               | 2,500                      |
| 7070                                    | Household Expense                             | 24,970                  | -                               | 24,970                     |
| 7090                                    | Insurance: Liability/Auto/Prop.               | 29,302                  | -                               | 29,302                     |

**MONTECITO FIRE PROTECTION DISTRICT  
PROPOSED AMENDED BUDGET  
FISCAL YEAR 2014-15  
MAY 28, 2015**

**FUND 3650 - GENERAL FUND**

| Account                     | Line Item Description                      | Adopted Final<br>Budget | Proposed<br>Budget<br>Amendment | Final<br>Amended<br>Budget |
|-----------------------------|--------------------------------------------|-------------------------|---------------------------------|----------------------------|
| 7120                        | Maintenance - Equipment                    | 25,000                  | -                               | 25,000                     |
| 7200                        | Structure and Grounds Maintenance          | 38,224                  | -                               | 38,224                     |
| 7205                        | Fire Defense Zone (Hazard Mitigation)      | 90,000                  | -                               | 90,000                     |
| 7322                        | Consulting and Management Fees             | 3,100                   | -                               | 3,100                      |
| 7324                        | Audit and Accounting Fees                  | 22,685                  | -                               | 22,685                     |
| 7348                        | Instruments & Equip. < \$5,000             | 39,665                  | -                               | 39,665                     |
| 7363                        | Equipment Maintenance (Vehicles)           | 50,000                  | -                               | 50,000                     |
| 7400                        | Medical & First Aid Supplies               | 18,136                  | -                               | 18,136                     |
| 7430                        | Memberships                                | 2,750                   | -                               | 2,750                      |
| 7450                        | Office Expense                             | 27,317                  | -                               | 27,317                     |
| 7460                        | Professional and Specialized Services      | 516,000                 | -                               | 516,000                    |
| 7506                        | Administrative Tax Expense                 | 165,000                 | -                               | 165,000                    |
| 7507                        | ADP Payroll Fees                           | 7,500                   | -                               | 7,500                      |
| 7510                        | Contractual Services                       | 41,400                  | -                               | 41,400                     |
| 7530                        | Publications & Legal Notices               | 2,000                   | -                               | 2,000                      |
| 7580                        | Rents & Leases - Structure                 | 5,500                   | -                               | 5,500                      |
| 7630                        | Small Tools & Instruments                  | 11,200                  | -                               | 11,200                     |
| 7650                        | District Special Expense                   | 94,850                  | -                               | 94,850                     |
| 7671                        | Special Projects                           | 9,400                   | -                               | 9,400                      |
| 7730                        | Transportation & Travel                    | 12,000                  | -                               | 12,000                     |
| 7731                        | Gasoline/Oil/Fuel                          | 55,000                  | -                               | 55,000                     |
| 7732                        | Training                                   | 61,000                  | -                               | 61,000                     |
| 7760                        | Utilities                                  | 47,000                  | -                               | 47,000                     |
|                             | <b>Total Services &amp; Supplies</b>       | <b>1,509,799</b>        | <b>-</b>                        | <b>1,509,799</b>           |
| <b>Capital Assets</b>       |                                            |                         |                                 |                            |
| 8300                        | Capital Assets                             | 58,500                  | 7,650                           | 66,150                     |
|                             | <b>Total Capital Assets</b>                | <b>58,500</b>           | <b>7,650</b>                    | <b>66,150</b>              |
| <b>OTHER FINANCING USES</b> |                                            |                         |                                 |                            |
| 7901                        | Transfer To Pension Obligation Fund (3651) | 769,123                 | -                               | 769,123                    |
| 7901                        | Transfer To Capital Outlay Fund (3652)     | 332,406                 | -                               | 332,406                    |
|                             | <b>Total Other Financing Uses</b>          | <b>1,101,529</b>        | <b>-</b>                        | <b>1,101,529</b>           |
|                             | <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>  | <b>15,694,159</b>       | <b>676,532</b>                  | <b>16,370,691</b>          |
|                             | <b>Net Financial Impact</b>                | <b>100,280</b>          | <b>-</b>                        | <b>100,280</b>             |

**MONTECITO FIRE PROTECTION DISTRICT  
PROPOSED AMENDED BUDGET  
FISCAL YEAR 2014-15  
MAY 28, 2015**

| FUND 3651 - PENSION OBLIGATION FUND |                                           |                                 |                                          |                                     |
|-------------------------------------|-------------------------------------------|---------------------------------|------------------------------------------|-------------------------------------|
| <u>Account</u>                      | <u>Line Item Description</u>              | <u>Adopted Final<br/>Budget</u> | <u>Proposed<br/>Budget<br/>Amendment</u> | <u>Final<br/>Amended<br/>Budget</u> |
| <b>REVENUES</b>                     |                                           |                                 |                                          |                                     |
| <b>Financing Sources</b>            |                                           |                                 |                                          |                                     |
| 5910                                | Transfer from General Fund (3650)         | 769,123                         | -                                        | 769,123                             |
|                                     | <b>ESTIMATED FUND REVENUES</b>            | <u>769,123</u>                  | <u>-</u>                                 | <u>769,123</u>                      |
| <b>EXPENDITURES</b>                 |                                           |                                 |                                          |                                     |
| 7460                                | Administration Fee                        | 2,190                           | -                                        | 2,190                               |
| 7830                                | Interest Expense                          | 83,123                          | -                                        | 83,123                              |
|                                     | <b>Total Expenditures</b>                 | <u>85,313</u>                   | <u>-</u>                                 | <u>85,313</u>                       |
| <b>OTHER FINANCING USES</b>         |                                           |                                 |                                          |                                     |
| 7910                                | Long Term Debt Principal Repayment        | 684,000                         | -                                        | 684,000                             |
|                                     | <b>Other Financing Uses</b>               | <u>684,000</u>                  | <u>-</u>                                 | <u>684,000</u>                      |
|                                     | <b>TOTAL EXPENDITURES &amp; TRANSFERS</b> | <u>769,313</u>                  | <u>-</u>                                 | <u>769,313</u>                      |
|                                     | <b>Net Financial Impact</b>               | <u>(190)</u>                    | <u>-</u>                                 | <u>(190)</u>                        |

**MONTECITO FIRE PROTECTION DISTRICT  
PROPOSED AMENDED BUDGET  
FISCAL YEAR 2014-15  
MAY 28, 2015**

|                                        |
|----------------------------------------|
| <b>FUND 3652 - CAPITAL OUTLAY FUND</b> |
|----------------------------------------|

| Account                        | Line Item Description                | Adopted Final<br>Budget | Proposed<br>Budget<br>Amendment | Final<br>Amended<br>Budget |
|--------------------------------|--------------------------------------|-------------------------|---------------------------------|----------------------------|
| <b>REVENUES</b>                |                                      |                         |                                 |                            |
| <b>Financing Sources</b>       |                                      |                         |                                 |                            |
| 5910                           | Transfer from General Fund (3650)    | 332,406                 | -                               | 332,406                    |
|                                | <b>Total Financing Sources</b>       | <b>332,406</b>          | -                               | <b>332,406</b>             |
| <b>Other Financing Sources</b> |                                      |                         |                                 |                            |
| 5919                           | Sale of Capital Assets               | 67,850                  | -                               | 67,850                     |
|                                | <b>Total Other Financing Sources</b> | <b>67,850</b>           | -                               | <b>67,850</b>              |
|                                | <b>ESTIMATED FUND REVENUES</b>       | <b>400,256</b>          | -                               | <b>400,256</b>             |
| <b>EXPENDITURES</b>            |                                      |                         |                                 |                            |
| <b>Capital Assets</b>          |                                      |                         |                                 |                            |
| 8300                           | Capital Assets (Vehicles)            | 117,200                 | -                               | 117,200                    |
|                                | <b>TOTAL EXPENDITURES</b>            | <b>117,200</b>          | -                               | <b>117,200</b>             |
|                                | <b>Net Financial Impact</b>          | <b>283,056</b>          | -                               | <b>283,056</b>             |

**MONTECITO FIRE PROTECTION DISTRICT  
PROPOSED AMENDED BUDGET  
FISCAL YEAR 2014-15  
MAY 28, 2015**

|                                           |
|-------------------------------------------|
| <b>FUND 3653 - LAND AND BUILDING FUND</b> |
|-------------------------------------------|

| Account                         | Line Item Description                     | Adopted Final<br>Budget | Proposed<br>Budget<br>Amendment | Final<br>Amended<br>Budget |
|---------------------------------|-------------------------------------------|-------------------------|---------------------------------|----------------------------|
| <b>REVENUES</b>                 |                                           |                         |                                 |                            |
| <b>Financing Sources</b>        |                                           |                         |                                 |                            |
| 5910                            | Transfer from General Fund (3650)         | -                       | -                               | -                          |
|                                 | <b>ESTIMATED FUND REVENUES</b>            | -                       | -                               | -                          |
| <br><b>EXPENDITURES</b>         |                                           |                         |                                 |                            |
| <b>Capital Assets</b>           |                                           |                         |                                 |                            |
| 8100                            | Land                                      | 100,000                 | -                               | 100,000                    |
| 8700                            | Construction in Progress                  | -                       | -                               | -                          |
|                                 | <b>Total Capital Assets</b>               | 100,000                 | -                               | 100,000                    |
| <br><b>OTHER FINANCING USES</b> |                                           |                         |                                 |                            |
| 7901                            | Transfer To General Fund (3650)           | 800,000                 | -                               | 800,000                    |
|                                 | <b>Total Financing Uses</b>               | 800,000                 | -                               | 800,000                    |
|                                 | <b>TOTAL EXPENDITURES &amp; TRANSFERS</b> | 900,000                 | -                               | 900,000                    |
|                                 | <b>Net Financial Impact</b>               | (900,000)               | -                               | (900,000)                  |

**MONTECITO FIRE PROTECTION DISTRICT  
 PROPOSED AMENDED BUDGET  
 FISCAL YEAR 2014-15  
 MAY 28, 2015**

| <b>FUND 3654 - UHR MELLO-ROOS FUND</b> |                                       |                             |                                  |                             |
|----------------------------------------|---------------------------------------|-----------------------------|----------------------------------|-----------------------------|
| <u>Account</u>                         | <u>Line Item Description</u>          | <u>Adopted Final Budget</u> | <u>Proposed Budget Amendment</u> | <u>Final Amended Budget</u> |
| <b>REVENUES</b>                        |                                       |                             |                                  |                             |
| <b>Financing Sources</b>               |                                       |                             |                                  |                             |
| 5910                                   | Transfer from General Fund (3650)     | -                           | -                                | -                           |
|                                        | <b>ESTIMATED FUND REVENUES</b>        | <u>-</u>                    | <u>-</u>                         | <u>-</u>                    |
| <b>EXPENDITURES</b>                    |                                       |                             |                                  |                             |
| 7460                                   | Professional and Specialized Services | 9,525                       | -                                | 9,525                       |
|                                        | <b>TOTAL EXPENDITURES</b>             | <u>9,525</u>                | <u>-</u>                         | <u>9,525</u>                |
|                                        | <b>Net Financial Impact</b>           | <u>(9,525)</u>              | <u>-</u>                         | <u>(9,525)</u>              |

Fund 3654 was closed on December 31, 2014.