

# MONTECITO FIRE PROTECTION DISTRICT

## Finance Committee Meeting Agenda

Tuesday, February 16, 2016 at 2:00 p.m.

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

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of January 2016 financial statements.
3. Review PARS OPEB Trust Program statement for December 2015.
4. Fire Chief's Report.
5. Requests for items to be included in the next Finance Committee Meeting.
6. Adjournment.

The next meeting is scheduled for Wednesday, March 16, 2016 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is February 12, 2016.

MONTECITO FIRE PROTECTION DISTRICT



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Kevin Taylor, Division Chief



## **Notes for Finance Committee Meeting**

Thursday, January 14, 2016 at 2:00 p.m.

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

The meeting was called to order by Director Sinser at 2:00 p.m.

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

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

- 1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.**

There were no public comments at this meeting.

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

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

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

The committee reviewed the PARS OPEB Trust Program statement for November 2015.

- 4. Consider making additional budget policy recommendations for FY 2016-17 budget preparation.**

There were no additional budget policy recommendations for the FY 2016-17 budget preparation.

- 5. Fire Chief's Report.**

The Chief had no items to report.

- 6. Consider changing dates of February, March and June Finance Committee meetings.**

The committee determined to change the meeting dates as follows: February 16, 2016 and March 16, 2016 at 2:00 p.m. The June date will remain the same.

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

There were no requests.

- 8. Adjournment. 2:54 p.m.**

The next meeting is scheduled for Tuesday, February 16, 2016 at 2:00 p.m.



# Agenda Item #2



**MONTECITO FIRE PROTECTION DISTRICT**  
**CASH RECONCILIATION - ALL FUNDS**  
**January 31, 2016**

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 1/1/16	6,445,511.78	190.91	2,212,831.04	4,582,359.89	13,240,893.62
<b>Income:</b>					
Tax Revenue	-	-	-	-	-
Interest income	1,857.46	0.12	1,452.21	3,027.47	6,337.26
<b>Other:</b>					
Parkhill Fire, 06/29-06/30/15	41,658.07	-	-	-	41,658.07
Lowell Fire, 07/26-07/30/15	46,996.05	-	-	-	46,996.05
Mesa Fire, 06/29-06/30/15	3,017.51	-	-	-	3,017.51
White Fire, 08/01-08/02/15	4,058.52	-	-	-	4,058.52
CNR Support, 08/07-08/10/15	19,391.22	-	-	-	19,391.22
Lake Fire (E91), 06/25-06/28/15	37,272.83	-	-	-	37,272.83
EMS Mgmt First Response	24,045.39	-	-	-	24,045.39
Rental property distribution	11,698.49	-	-	-	11,698.49
Witness fee and employee reimb.	297.50	-	-	-	297.50
Donation	500.00	-	-	-	500.00
	<u>190,793.04</u>	<u>0.12</u>	<u>1,452.21</u>	<u>3,027.47</u>	<u>183,574.35</u>
<b>Expenses:</b>					
Claims Processed	(60,094.47)	(402,717.61)	-	(7,301.50)	(470,113.58)
Payroll	(978,170.55)	-	-	-	(978,170.55)
<b>Other:</b>					
Interfund Transfers	(402,718.00)	402,718.00	-	-	-
Reclassify expenses	3,794.00	-	-	(3,794.00)	-
Reimbursed expenses*	52,013.72	-	-	-	52,013.72
	<u>(1,385,175.30)</u>	<u>0.39</u>	<u>-</u>	<u>(11,095.50)</u>	<u>(1,396,270.41)</u>
Cash Balance at 1/31/16	<u>5,251,129.52</u>	<u>191.42</u>	<u>2,214,283.25</u>	<u>4,574,291.86</u>	<u>12,028,197.56</u>
Cash in Treasury per Balance Sheet	<u>5,712,432.38</u>	<u>191.42</u>	<u>2,214,283.25</u>	<u>4,574,291.86</u>	<u>12,501,198.91</u>
<b>Difference</b>	461,302.86	-	-	-	461,302.86
<b>Reconciliation:</b>					
Outstanding payroll payments					
Delta Dental	14,102.35	-	-	-	14,102.35
Vision Service Plan	2,906.80	-	-	-	2,906.80
CalPERS retirement contributions	75,047.53	-	-	-	75,047.53
Mass Mutual contributions	19,909.00	-	-	-	19,909.00
Payroll direct deposit	272,673.08	-	-	-	272,673.08
Accounts payable (Acct 1210)	76,664.10	-	-	-	76,664.10
	<u>461,302.86</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>461,302.86</u>

\* Summary of reimbursed expenses:

FAIRA - Insurance reimbursement for U91 auto body repairs, \$1,405.43  
MERRAG - Reimbursement for cell phone plans, \$53.99  
State Compensation Ins Fund - Temporary disability payments, 10/10/15-01/01/16, \$12,895.68  
York Risk Services - Temporary disability payments, 08/07-12/24/15, \$22,065.80  
York Risk Services - Temporary disability payments, 09/09-12/15/15, \$15,446.06  
Dir. Sylvia Easton - Reimbursement for G. Ventura resolution, \$54.00  
R. McCracken - Reimbursement for personal purchase, \$15.00  
AFSS - Reimbursement for meeting host expenses, \$77.76

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

Payee	Description	Amount
<b><u>Fund 3650 - General</u></b>		
ADP Inc	ADP fees, 2 periods	463.34
Aflac	Employee paid insurance, December	1,549.22
Ameravant	Website hosting fee, 1/1-6/30/16	534.00
Aqua Lab Industries	Hydrostatic testing (3)	84.00
CADA/SAVE EAP	Employee assistance program, annual fee	1,598.00
California Health & Safety Inc	SCBA annual flow testing	2,249.10
Conexis Benefits Administrator LP	FSA administrative fee, December	97.75
Conexis Benefits Administrator LP	FSA plan reimbursements, employee paid	4,709.78
Cox Communications	CAD connectivity & Internet	2,761.90
Hugo's Auto Detailing	Full service detail: R91	100.00
Hugo's Auto Detailing	Car wash service, December	180.00
Impulse Internet Services	Phone services, February	497.47
Informaco Emend Billing Service	IT support, December	4,600.00
Informaco Emend Billing Service	IT support, January	4,600.00
Information Station Specialists	AM radio streaming service: 3/1/16-2/28/17	359.40
Janice M Thielmann	EMT Instruction: Module VI, VII, VIII	2,368.00
JDL Mapping	Mapping services, December	687.50
McCracken, Ryland	R. McCracken Reimb: ACLS and PALS	275.50
Montecito Water District	Water service	646.02
Peyton Scapes	Wind storm clean up	338.00
Peyton Scapes	Landscape maintenance	550.00
Price Postel & Parma	Legal services, November	2,519.00
Ready Refresh By Nestle	Bottled water	204.80
Roger L Fortier Trucking	Sand purchase and deliveries (5)	1,218.94
Safety Kleen Corp	Quarterly solvent tank maintenance	270.94
Sansum Clinic	TB tests and flu shots	1,632.00
SB County General Services	Billing for IT services, FY 15-16	4,760.00
SB County-Auditor Controller	Additional user tax	50.04
SB County-Auditor Controller	FIN quarterly billing Q3, FY 15-16	3,661.75
Skei, Evan	E. Skei Reimb: RTF Oversight Meeting mileage	47.72
Southern California Edison	Electricity service, Sta. 1 & 2	1,664.30
Southern Counties Fuels	Generator fuel Sta. 1& 2	548.73
Southern Counties Fuels	Diesel Fuel, 3 trips	2,541.86
Staples Credit Plan	Office supplies	261.40
The Village Service Station	Gasoline charges, December	1,479.57
Tierra Verde Tree Care	Post-project chipping: 2500 East Valley Rd	2,000.00
Trace Analytics LLC	Mako compressed air testing	80.00
US Bank Corporate Card	Fire assignment toll booth fees	32.00
	Fax, back-up server, & website assist monthly fees	38.94
	Administrative CC fees	59.75
	Vehicle coolant	73.40
	Batteries and phone protective case for 932	97.94
	Coffee for Gibraltar incident	103.00
	Business lunches: Chief officers and cost apport.	120.27
	Board archives binder	172.52
	Hard drive and software for computer installations	201.94
	Admin. Asst. retirement lunch	204.74
	Dual monitor connections (2 workstations)	258.66
	Gasoline charges	359.59
	J. Jenkins: Lynda.com management training	359.88
	CA Fire Chiefs Assoc. membership: 900/903	375.00



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

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
	Admin. Asst. retirement recognitions	431.73
	PPE: High-visibility safety vests and rain jacket	462.64
	K. Taylor: CSDA Leadership Academy	600.00
Veritiv Operating Company	Household supplies	1,526.93
Verizon California	Phone service	1,269.55
Verizon Wireless	Cell phone upgrade (912)	143.98
Verizon Wireless	Wireless service, December	1,011.98
		<u>60,094.47</u>
 <b><u>Fund 3651 - Pension Obligation</u></b>		
Union Bank	Scheduled debt service interest expense	21,718.60
Union Bank	Scheduled principal payment less credit	380,999.01
	Fund 3651 Total	<u>402,717.61</u>
 <b><u>Fund 3653 - Land &amp; Building</u></b>		
Price Postel & Parma	Legal services - Station 3, November	737.50
Price Postel & Parma	Legal services - San Leandro, November	6,564.00
	Fund 3653 Total	<u>7,301.50</u>

**MONTECITO FIRE PROTECTION DISTRICT  
PAYROLL EXPENDITURES  
January 2016**

Regular Salaries	\$	506,823.96
Part-Time Salaries		4,680.45
Directors Fees		1,190.00
Auxiliary		1,513.00
FLSA Safety		6,064.15
FLSA Dispatch		2,703.01
Overtime		61,573.23
Dispatch Cadre Earnings		2,433.60
Mass Mutual 457 Contribution		7,800.00
4850 Labor Code Payroll		23,677.84
Vacation payouts (2 employees)		<u>90,287.40</u>
Gross Wages	\$	708,746.64
District Contributions to Insurance		120,062.09
District Contributions to Medicare/SS		9,072.86
District Contributions to SUI		678.77
CalPERS Employee Contribution, District paid		39,743.23
CalPERS Employer Contribution, Employee paid		(36,775.76)
CalPERS, District Contribution		110,848.36
CalPERS, RBF District Contribution		31,517.40
Health and Dependent Care FSA Contributions		(4,196.72)
Due to AFLAC		<u>(1,526.32)</u>
Total Benefits		<u>269,423.91</u>
<b>Grand Total</b>	<b>\$</b>	<b><u>978,170.55</u></b>

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME DETAIL  
January 2016**

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Chapman, S.	11/28/15		0.5	36.83	36.83			
Lauritson, R.	12/19/15		24.0	2,925.72	2,925.72			
Gil, A.	12/29/15		2.5	211.84			211.84	Payroll/WC paperwork
Fuentes, E.	12/30/15		24.0	1,730.52	1,730.52			
Briner, A.	01/01/16	16.0	8.0	571.44	571.44			
Galbraith, R.	01/01/16		24.0	1,444.68	1,444.68			
Jenkins, J.	01/02/16		24.0	2,517.48	2,517.48			
Walkup, R.	01/02/16		24.0	1,439.64	1,439.64			
Mann, K.	01/03/16		14.0	1,009.47	1,009.47			
Muller, L.	01/04/16		15.0	696.38	696.38			
Jenkins, J.	01/05/16		16.0	1,678.32	1,678.32			
Mann, K.	01/05/16		24.0	1,730.52	1,730.52			
Widling, A.	01/06/16		24.0	1,925.00	1,925.00			
Davis, S.	01/07/16		5.5	331.07			331.07	Flood training
Skei, E.	01/07/16		5.5	415.39			415.39	Flood training
Villarreal, J.	01/07/16		5.5	435.93			435.93	Flood training
Zeitsoff, J.	01/07/16		5.5	342.95			342.95	Flood training
Powell, K.	01/08/16		24.0	1,405.08	1,405.08			
Widling, A.	01/08/16		24.0	1,925.00	1,925.00			
Fuggles, K.	12/26/16		2.0	142.95		142.95		
Poulos, T.	12/27/16		11.0	707.70		707.70		
Poulos, T.	12/29/16		24.0	1,544.03	1,544.03			
Purguy, P.	01/01-06/30/15		130.5	826.07	826.07			Pay rate adjustment b/c of retirement
Purguy, P.	07/01-12/31/15		124.5	806.76	806.76			Pay rate adjustment b/c of retirement
<b>Payroll 1/15/16</b>				<b>26,800.77</b>	<b>24,212.94</b>	<b>850.65</b>	<b>1,737.18</b>	
Briner, A.	12/04/15		24.0	1,714.32	1,714.32			
Briner, A.	12/10/15		24.0	1,714.32	1,714.32			
Holthe, D.	12/17/15		24.0	1,991.88	1,991.88			
Bennewate, B.	12/26/15		24.0	1,288.80		1,288.80		
Lauritson, R.	12/27/15		23.0	2,803.82	2,803.82			
Briner, A.	01/05/16		5.5	392.86			392.86	Flood training
Poulos, T.	01/05/16		24.0	1,544.04	1,544.04			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Staffing		
Bass, L.	01/06/16		1.5	98.42				98.42	HazMat meeting
Davis, S.	01/09/16		24.0	1,444.68	1,444.68				
Wrenn, B.	01/09/16		24.0	1,063.44	1,063.44				
Villarreal, J.	01/11/16		9.0	713.34				713.34	Training coverage
Walkup, R.	01/11/16		24.0	1,439.64	1,439.64				
Wrenn, B.	01/11/16		9.0	398.79	398.79				
Bennewate, B.	01/12/16		3.0	161.10				161.10	EMS meeting
Davis, S.	01/12/16		7.5	451.46				451.46	Burn prop training
Grant, L.	01/12/16		9.0	398.79	398.79				
Bennewate, B.	01/13/16		8.0	429.60	429.60				
Villarreal, J.	01/15/16		3.0	237.78				237.78	RTF meeting coverage
Broumand, A.	01/16/16		3.5	216.35				216.35	ACLS meeting
McCracken, R.	01/16/16		3.5	231.21				231.21	ACLS meeting
Muller, L.	01/16/16		24.0	1,114.20	1,114.20				
Zeitsoff, J.	01/16/16		16.0	997.68	997.68				
Bennewate, B.	01/17/16		3.0	161.10				161.10	PALS meeting
McCracken, R.	01/17/16		3.0	198.18				198.18	PALS meeting
Edwards, T.	01/18/16		24.0	1,925.00	1,925.00				
Skei, E.	01/18/16	24.0	-	-	-				
Hauser, B.	01/19/16		24.0	1,672.20	1,672.20				
Powell, K.	01/19/16		8.0	468.36	468.36				
Villarreal, J.	01/19/16		7.5	594.45				594.45	Burn prop training
Briner, A.	01/20/16		7.5	535.73				535.73	Burn prop training
Ederer, T.	01/20/16		12.0	963.00	963.00				
Villarreal, J.	01/20/16		7.5	594.45				594.45	Burn prop training
Whilt, S.	01/20/16		10.0	492.60	492.60				
Zeitsoff, J.	01/20/16		11.0	685.91	685.91				
Briner, A.	01/21/16		5.0	357.15				357.15	Burn prop training
Galbraith, R.	01/21/16		24.0	1,444.68	1,444.68				
Grant, L.	01/21/16		7.0	310.17	310.17				
Widling, A.	01/21/16		12.0	963.00	963.00				
Zeitsoff, J.	01/21/16		24.0	1,496.52	1,496.52				
Wrenn, B.	01/22/16		24.0	1,063.44	1,063.44				
<b>Payroll 2/1/16</b>				<b>34,772.46</b>	<b>28,540.08</b>	<b>1,288.80</b>	<b>4,943.58</b>		
<b>Grand Total</b>				<b>61,573.23</b>	<b>52,753.02</b>	<b>2,139.45</b>	<b>6,680.76</b>		
				<b>100.0%</b>	<b>85.7%</b>	<b>3.5%</b>	<b>10.9%</b>		

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME SUMMARY**

**Fiscal Year 2014-15**

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

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD Jan 2015	464,875.50	337,702.30	67,464.03	870,041.83

**Fiscal Year 2015-16**

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	<b>75,118.24</b>
AUGUST	39,374.01	392,353.36	1,923.13	<b>433,650.50</b>
SEPTEMBER	81,872.55	211,227.62	2,502.77	<b>295,602.94</b>
OCTOBER	67,164.38	1,767.60	1,435.33	<b>70,367.31</b>
NOVEMBER	66,602.43	28,894.69	15,424.45	<b>110,921.57</b>
DECEMBER	96,812.16	4,730.31	12,117.85	<b>113,660.32</b>
JANUARY	52,753.02	2,139.45	6,680.76	<b>61,573.23</b>
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
<b>TOTAL</b>	<b>430,920.18</b>	<b>687,467.01</b>	<b>42,506.91</b>	<b>1,160,894.10</b>

<b>Budget</b>	<b>750,000.00</b>	<b>325,000.00</b>	<b>125,000.00</b>
<b>% of Budget</b>	<b>57.5%</b>	<b>211.5%</b>	<b>34.0%</b>



**Variance Report**  
**Finance Committee - February 16, 2016**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0130	Cash held with Cochrane Property Management for rental property units.
2 Balance Sheet	1210	The accounts payable account reflects expenses entered on January 31st, but disbursement payment wasn't completed until February.
3 Balance Sheet	1400	The deposit amounts held for the three rental property tenants.
4 Balance Sheet	1730	This account serves as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Deposit Journal Entry.
5 Financial Status	Taxes Total	In general, approximately 55% of property tax revenues are distributed by December. The District was at 57% of budgeted revenue at 12/31/15.
6 Financial Status	3750 & 4476	The District has received more payments for fire assignments. Please see the Fire Assignments spreadsheet for billing details.
7 Financial Status	6700	The majority of the unemployment insurance contribution posted in January with the first payroll of the year. Payments will be minimal for the remainder of the fiscal year.
8 Financial Status	6900	The District's new worker's compensation insurance requires a premium payment at the beginning of the fiscal year.
9 Financial Status	7030	This account includes \$35,000 budgeted for new turnouts. Purchase is expected to be completed by March.
10 Financial Status	7120	This account is used for repairs to equipment, machines, etc. Expenses are lower than expected at this point, but it's difficult to predict future expenses.
11 Financial Status	7205	The majority of hazard mitigation projects will start in late February when the "Neighborhood Projects" start.
12 Financial Status	7348	This account is for budgeted items that have not been purchased yet, including: hose maintenance, radios, mobile data computers. The recent computer replacement expense of \$36,000 will be reclassified into this account.
13 Financial Status	7460	Professional service fees have remained lower than expected this fiscal year. There's nothing specifically that accounts for the variance.
14 Financial Status	7546	Fee paid to the SB County Tax Collector's office. Paid in April/May.
15 Financial Status Fund 3652	8300	The District prepaid \$165,000 for the new Type 6 Patrol.
16 Financial Trend	7205	The Wildland Specialists have engaged in more projects this fiscal year because of the availability of the Cal Fire inmate crews, resulting in more expenses than in past years.
17 Financial Trend	7363	Vehicle maintenance expenses are currently higher than anticipated for this time of year, due to some major mechanical repairs.
18 Financial Trend	7400	Medical expenses are higher than in past years due to some budgeted expenses for the current year, including, medical narcotics vaults (\$9k) and 2 Lifepak AEDs (\$5k).

**Variance Report**  
**Finance Committee - February 16, 2016**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
<b>19</b> Expenditure Trend	6900	During long-term work-related injuries, the worker's compensation insurance makes payments to the District while the employee's wages are continued. The payments recovered are credited back to the WC insurance expense account, which results in the negative balance.
<b>20</b> Expenditure Trend	7450	The computer replacement expense of \$36,000 was mistakenly charged to account 7450. The expense will be reclassified to account 7348, where the expense was budgeted.



# Balance Sheet

As of: 1/31/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2016
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	5,014,779.63	11,724,089.88	11,026,437.13	5,712,432.38
0115 -- Treasury FMV Adjustment	2,865.52	0.00	8,842.06	-5,976.54
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,353.84	8,440.07	11,698.49	5,095.42 1
0230 -- Accounts Receivable	114,594.00	0.00	114,594.00	0.00
0240 -- Interest Receivable	5,962.84	4,003.97	9,966.81	0.00
<b>Total Assets</b>	<b>5,147,055.83</b>	<b>11,736,533.92</b>	<b>11,171,538.49</b>	<b>5,712,051.26</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,804,717.95	2,804,717.95	0.00
1015 -- EFT Payable	3,149.86	1,121,051.18	1,117,901.32	0.00
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	3,898,791.34	3,949,631.58	76,664.10 2
1240 -- Accrued Expenses	14,975.00	14,975.00	0.00	0.00
1400 -- Deposits	2,500.00	0.00	500.00	3,000.00 3
1730 -- Unidentified Deposits	0.00	366,267.17	366,267.17	0.00 4
<b>Total Liabilities</b>	<b>330,019.72</b>	<b>8,489,373.64</b>	<b>8,239,018.02</b>	<b>79,664.10</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	2,865.52	2,865.52	0.00	0.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	3,613,670.59	31,036,481.92	31,854,698.49	4,431,887.16
<b>Total Equity</b>	<b>4,817,036.11</b>	<b>31,039,347.44</b>	<b>31,854,698.49</b>	<b>5,632,387.16</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>5,147,055.83</b>	<b>39,528,721.08</b>	<b>40,093,716.51</b>	<b>5,712,051.26</b>

# Balance Sheet

As of: 1/31/2016  
Accounting Period: CLOSED

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

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2016
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	180.30	795,540.13	795,529.01	191.42
0115 -- Treasury FMV Adjustment	0.10	0.08	0.34	-0.16
0240 -- Interest Receivable	0.18	9.95	10.13	0.00
<b>Total Assets</b>	<b>180.58</b>	<b>795,550.16</b>	<b>795,539.48</b>	<b>191.26</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	792,569.01	792,569.01	0.00
1210 -- Accounts Payable	0.00	795,529.01	795,529.01	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>1,591,058.02</b>	<b>1,591,058.02</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	0.10	0.18	0.08	0.00
2140 -- Fund Balance-Assigned	180.48	0.00	0.00	180.48
2200 -- Fund Balance-Residual	0.00	1,591,104.43	1,591,115.21	10.78
<b>Total Equity</b>	<b>180.58</b>	<b>1,591,104.61</b>	<b>1,591,115.29</b>	<b>191.26</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>180.58</b>	<b>3,182,162.63</b>	<b>3,182,173.31</b>	<b>191.26</b>

# Balance Sheet

As of: 1/31/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2016
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,386,382.70	6,294.34	178,393.79	2,214,283.25
0115 -- Treasury FMV Adjustment	1,363.62	885.43	4,140.63	-1,891.58
0240 -- Interest Receivable	2,259.63	4,034.71	6,294.34	0.00
<b>Total Assets</b>	<b>2,390,005.95</b>	<b>11,214.48</b>	<b>188,828.76</b>	<b>2,212,391.67</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	178,369.80	178,369.80	0.00
1210 -- Accounts Payable	0.00	178,369.80	178,369.80	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>356,739.60</b>	<b>356,739.60</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	1,363.62	2,249.05	885.43	0.00
2140 -- Fund Balance-Assigned	2,388,642.33	0.00	0.00	2,388,642.33
2200 -- Fund Balance-Residual	0.00	532,455.85	356,205.19	-176,250.66
<b>Total Equity</b>	<b>2,390,005.95</b>	<b>534,704.90</b>	<b>357,090.62</b>	<b>2,212,391.67</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>2,390,005.95</b>	<b>891,444.50</b>	<b>713,830.22</b>	<b>2,212,391.67</b>

# Balance Sheet

As of: 1/31/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 1/31/2016
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	7,082,751.75	17,749.61	2,526,209.50	4,574,291.86
0115 -- Treasury FMV Adjustment	4,047.20	3,163.92	11,128.23	-3,917.11
0240 -- Interest Receivable	6,850.72	10,898.89	17,749.61	0.00
<b>Total Assets</b>	<b>7,093,649.67</b>	<b>31,812.42</b>	<b>2,555,087.34</b>	<b>4,570,374.75</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	7,750.00	7,750.00	0.00
1015 -- EFT Payable	0.00	10,192.50	10,192.50	0.00
1210 -- Accounts Payable	0.00	17,692.50	17,692.50	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>35,635.00</b>	<b>35,635.00</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	4,047.20	7,211.12	3,163.92	0.00
2140 -- Fund Balance-Assigned	7,089,602.47	0.00	0.00	7,089,602.47
2200 -- Fund Balance-Residual	0.00	5,110,350.65	2,591,122.93	-2,519,227.72
<b>Total Equity</b>	<b>7,093,649.67</b>	<b>5,117,561.77</b>	<b>2,594,286.85</b>	<b>4,570,374.75</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>7,093,649.67</b>	<b>5,153,196.77</b>	<b>2,629,921.85</b>	<b>4,570,374.75</b>

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	14,439,960.00	8,098,627.69	-6,341,332.31	56.08 %
3011 -- Property Tax-Unitary	113,640.00	0.00	-113,640.00	0.00 %
3015 -- PT PY Corr/Escapes Secured	-37,185.00	-486.36	36,698.64	1.31 %
3020 -- Property Tax-Current Unsec	619,890.00	658,613.77	38,723.77	106.25 %
3040 -- Property Tax-Prior Secured	0.00	119.31	119.31	--
3050 -- Property Tax-Prior Unsecured	0.00	56.05	56.05	--
3054 -- Supplemental Pty Tax-Current	237,945.00	0.00	-237,945.00	0.00 %
<b>Taxes</b>	<b>15,374,250.00</b>	<b>8,756,930.46</b>	<b>-6,617,319.54</b>	<b>56.96 %</b>
<b>Use of Money and Property</b>				
3380 -- Interest Income	17,465.00	4,003.97	-13,461.03	22.93 %
3381 -- Unrealized Gain/Loss Invstmnts	-2,866.00	-8,842.06	-5,976.06	308.52 %
3409 -- Other Rental of Bldgs and Land	51,660.00	21,775.00	-29,885.00	42.15 %
<b>Use of Money and Property</b>	<b>66,259.00</b>	<b>16,936.91</b>	<b>-49,322.09</b>	<b>25.56 %</b>
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	260,000.00	61,845.20	-198,154.80	23.79 %
4220 -- Homeowners Property Tax Relief	84,365.00	41,487.16	-42,877.84	49.18 %
<b>Intergovernmental Revenue-State</b>	<b>344,365.00</b>	<b>103,332.36</b>	<b>-241,032.64</b>	<b>30.01 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	65,000.00	19,227.21	-45,772.79	29.58 %
<b>Intergovernmental Revenue-Federal</b>	<b>65,000.00</b>	<b>19,227.21</b>	<b>-45,772.79</b>	<b>29.58 %</b>
<b>Charges for Services</b>				
5105 -- Reimb for District Services	183,020.00	91,519.17	-91,500.83	50.01 %
<b>Charges for Services</b>	<b>183,020.00</b>	<b>91,519.17</b>	<b>-91,500.83</b>	<b>50.01 %</b>

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	5,860.00	2,429.21	-3,430.79	41.45 %
Miscellaneous Revenue	5,860.00	2,429.21	-3,430.79	41.45 %
Revenues	16,038,754.00	8,990,375.32	-7,048,378.68	56.05 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,977,727.00	3,692,257.34	3,285,469.66	52.91 %
6300 -- Overtime	125,000.00	37,273.20	87,726.80	29.82 %
6301 -- Overtime - Reimbursable	325,000.00	664,814.21	-339,814.21	204.56 %
6310 -- Overtime - Constant Staffing	750,000.00	397,756.11	352,243.89	53.03 %
6400 -- Retirement Contribution	2,106,890.00	1,381,165.44	725,724.56	65.55 %
6475 -- Retiree Medical OPEB	3,293,913.00	1,646,956.00	1,646,957.00	50.00 %
6550 -- FICA/Medicare	112,717.00	63,409.64	49,307.36	56.26 %
6600 -- Health Insurance Contrib	1,415,488.00	907,001.72	508,486.28	64.08 %
6700 -- Unemployment Ins Contribution	9,100.00	7,571.74	1,528.26	83.21 % 7
6900 -- Workers Compensation	525,000.00	451,688.19	73,311.81	86.04 % 8
Salaries and Employee Benefits	15,640,835.00	9,249,893.59	6,390,941.41	59.14 %
Services and Supplies				
7030 -- Clothing and Personal	49,500.00	2,689.21	46,810.79	5.43 % 9
7050 -- Communications	77,300.00	50,092.24	27,207.76	64.80 %
7060 -- Food	2,500.00	378.13	2,121.87	15.13 %
7070 -- Household Supplies	33,760.00	13,905.03	19,854.97	41.19 %
7090 -- Insurance (Liability)	31,000.00	27,333.00	3,667.00	88.17 % 10
7120 -- Equipment Maintenance	35,000.00	7,810.64	27,189.36	22.32 %
7200 -- Structure & Ground Maintenance	38,550.00	20,493.95	18,056.05	53.16 %
7205 -- Fire Defense Zone (Hazard mitigation)	140,750.00	41,779.11	98,970.89	29.68 % 11

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
7322 -- Consulting & Mgmt Fees	3,100.00	1,380.50	1,719.50	44.53 %
7324 -- Audit and Accounting Fees	23,250.00	18,483.25	4,766.75	79.50 %
7348 -- Instruments & Equip. < \$5000	99,090.00	1,207.24	97,882.76	1.22 % 12
7363 -- Equipment Maintenance (Vehicles)	58,000.00	38,705.18	19,294.82	66.73 %
7400 -- Medical, Dental and Lab	44,860.00	31,743.38	13,116.62	70.76 %
7430 -- Memberships	9,500.00	7,320.50	2,179.50	77.06 %
7450 -- Office Expense	58,530.00	45,354.19	13,175.81	77.49 %
7460 -- Professional & Special Service	371,000.00	109,108.42	261,891.58	29.41 % 13
7507 -- ADP Payroll Fees	7,500.00	3,556.85	3,943.15	47.42 %
7510 -- Contractual Services	43,300.00	25,893.22	17,406.78	59.80 %
7530 -- Publications & Legal Notices	3,000.00	2,307.88	692.12	76.93 %
7546 -- Administrative Expense	165,000.00	0.00	165,000.00	0.00 % 14
7580 -- Rents/Leases-Structure	4,400.00	1,823.10	2,576.90	41.43 %
7630 -- Small Tools & Instruments	12,090.00	4,980.72	7,109.28	41.20 %
7650 -- Special Departmental Expense	61,500.00	29,639.83	31,860.17	48.19 %
7671 -- Special Projects	17,500.00	5,182.94	12,317.06	29.62 %
7730 -- Transportation and Travel	25,000.00	13,791.81	11,208.19	55.17 %
7731 -- Gasoline-Oil-Fuel	63,000.00	30,619.53	32,380.47	48.60 %
7732 -- Training	89,750.00	26,045.14	63,704.86	29.02 %
7760 -- Utilities	48,000.00	24,262.48	23,737.52	50.55 %
Services and Supplies	1,615,730.00	585,887.47	1,029,842.53	36.26 %
Other Charges				
7860 -- Contrib To Other Agencies	25,000.00	25,000.00	0.00	100.00 %
Other Charges	25,000.00	25,000.00	0.00	100.00 %
Capital Assets				
8300 -- Equipment	153,250.00	10,400.21	142,849.79	6.79 %
8700 -- Work in Progress	0.00	0.00	0.00	--

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Capital Assets	153,250.00	10,400.21	142,849.79	6.79 %
Expenditures	17,434,815.00	9,871,181.27	7,563,633.73	56.62 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	2,459,473.00	2,459,473.00	0.00	100.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	32,214.00	32,214.00	--
Other Financing Sources	2,459,473.00	2,491,687.00	32,214.00	101.31 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,065,500.00	795,530.00	269,970.00	74.66 %
Other Financing Uses	1,065,500.00	795,530.00	269,970.00	74.66 %
Other Financing Sources & Uses	1,393,973.00	1,696,157.00	302,184.00	121.68 %
Changes to Fund Balances				
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
9797 -- Unrealized Gains	2,866.00	2,865.52	-0.48	99.98 %
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
Changes to Fund Balances	2,866.00	2,865.52	-0.48	99.98 %
Montecito Fire Protection Dist	778.00	818,216.57	817,438.57	105,169.22 %



# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	9.95	9.95	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-0.26	-0.26	--
Use of Money and Property	0.00	9.69	9.69	--
<b>Revenues</b>	0.00	9.69	9.69	--
<b>Expenditures</b>				
Services and Supplies				
7460 -- Professional & Special Service	3,000.00	2,960.00	40.00	98.67 %
Services and Supplies	3,000.00	2,960.00	40.00	98.67 %
<b>Other Charges</b>				
7830 -- Interest Expense	51,573.00	51,573.20	-0.20	100.00 %
Other Charges	51,573.00	51,573.20	-0.20	100.00 %
<b>Expenditures</b>				
Expenditures	54,573.00	54,533.20	39.80	99.93 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	795,500.00	795,530.00	30.00	100.00 %
Other Financing Sources	795,500.00	795,530.00	30.00	100.00 %
<b>Other Financing Uses</b>				
7910 -- Long Term Debt Princ Repayment	741,000.00	740,995.81	4.19	100.00 %
Other Financing Uses	741,000.00	740,995.81	4.19	100.00 %
Other Financing Sources & Uses	54,500.00	54,534.19	34.19	100.06 %

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	1.00	0.18	-0.82	18.00 %
Decrease to Restricted	1.00	0.18	-0.82	18.00 %
Increase to Restricted				
9797 -- Unrealized Gains	1.00	0.08	0.92	8.00 %
Increase to Restricted	1.00	0.08	0.92	8.00 %
Changes to Fund Balances	0.00	0.10	0.10	--
Montecito Fire Pension Oblig	-73.00	10.78	83.78	-14.77 %

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	4,034.71	4,034.71	--
3381 -- Unrealized Gain/Loss Invstmnts	-1,364.00	-3,255.20	-1,891.20	238.65 %
Use of Money and Property	-1,364.00	779.51	2,143.51	-57.15 %
<b>Revenues</b>	-1,364.00	779.51	2,143.51	-57.15 %
<b>Expenditures</b>				
Services and Supplies				
7363 -- Equipment Maintenance	30,000.00	0.00	30,000.00	0.00 %
Services and Supplies	30,000.00	0.00	30,000.00	0.00 %
<b>Capital Assets</b>				
8300 -- Equipment	315,900.00	178,393.79	137,506.21	56.47 %
<b>Capital Assets</b>	315,900.00	178,393.79	137,506.21	56.47 %
<b>Expenditures</b>	345,900.00	178,393.79	167,506.21	51.57 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	270,000.00	0.00	-270,000.00	0.00 %
5919 -- Sale Capital Assets-Prsnl Prop	30,000.00	0.00	-30,000.00	0.00 %
Other Financing Sources	300,000.00	0.00	-300,000.00	0.00 %
Other Financing Sources & Uses	300,000.00	0.00	-300,000.00	0.00 %
<b>Changes to Fund Balances</b>				
Decrease to Restricted				
9797 -- Unrealized Gains	2,250.00	2,249.05	-0.95	99.96 %
Decrease to Restricted	2,250.00	2,249.05	-0.95	99.96 %

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Increase to Restricted				
9797 -- Unrealized Gains	886.00	885.43	0.57	99.94 %
Increase to Restricted	886.00	885.43	0.57	99.94 %
Changes to Fund Balances	1,364.00	1,363.62	-0.38	99.97 %
Montecito Fire Cap Outlay Res	-45,900.00	-176,250.66	-130,350.66	383.99 %

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	10,898.89	10,898.89	--
3381 -- Unrealized Gain/Loss Invstmnts	-4,048.00	-7,964.31	-3,916.31	196.75 %
Use of Money and Property	-4,048.00	2,934.58	6,982.58	-72.49 %
<b>Revenues</b>	-4,048.00	2,934.58	6,982.58	-72.49 %
<b>Expenditures</b>				
Capital Assets				
8100 -- Land	100,000.00	45,000.00	55,000.00	45.00 %
8700 -- Work in Progress	0.00	21,736.50	-21,736.50	--
<b>Capital Assets</b>	100,000.00	66,736.50	33,263.50	66.74 %
<b>Expenditures</b>	100,000.00	66,736.50	33,263.50	66.74 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Uses				
7901 -- Oper Trf (Out)	2,459,473.00	2,459,473.00	0.00	100.00 %
<b>Other Financing Uses</b>	2,459,473.00	2,459,473.00	0.00	100.00 %
<b>Other Financing Sources &amp; Uses</b>	-2,459,473.00	-2,459,473.00	0.00	100.00 %
<b>Changes to Fund Balances</b>				
Decrease to Restricted				
9797 -- Unrealized Gains	7,212.00	7,211.12	-0.88	99.99 %
Decrease to Restricted	7,212.00	7,211.12	-0.88	99.99 %
Increase to Restricted				
9797 -- Unrealized Gains	3,164.00	3,163.92	0.08	100.00 %
Increase to Restricted	3,164.00	3,163.92	0.08	100.00 %

# Financial Status

As of: 1/31/2016 (59% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	1/31/2016 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances	4,048.00	4,047.20	-0.80	99.98 %
Montecito Fire Land & Building	-2,559,473.00	-2,519,227.72	40,245.28	98.43 %
Net Financial Impact	-2,604,668.00	-1,877,251.03	727,416.97	72.07 %

# Revenue Transactions

From 1/1/2016 to 1/31/2016

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 3750 -- State-Emergency Assistance				
DJE - 0077844	1/5/2016		Parkhill Fire, 06/29-06/30/15	41,658.07
DJE - 0077844	1/5/2016		Lowell Fire, 07/26-07/30/15	46,996.05
DJE - 0077844	1/5/2016		Mesa Fire, 06/29-06/30/15	3,017.51
DJE - 0077844	1/5/2016		White Fire, 08/01-08/02/15	4,058.52
DJE - 0077844	1/5/2016		CNR Support, 08/07-08/10/15	19,391.22
DJE - 0077844	1/5/2016		Lake Fire (E91), 06/25-06/28/15 (Accrued FY15)	37,272.83
			Total State-Emergency Assistance	152,394.20
Line Item Account 5105 -- Reimb for District Services				
DJE - 0077844	1/5/2016		EMS Mgmt LLC, First response pmt - Q4	24,045.39
			Total Reimb for District Services	24,045.39
Line Item Account 5909 -- Other Miscellaneous Revenue				
DJE - 0077844	1/5/2016		Fire marshal witness fee	275.00
DJE - 0077844	1/5/2016		J. Reed reimb. for belt buckle purchased	22.50
DJE - 0077844	1/5/2016		Donation	500.00
			Total Other Miscellaneous Revenue	797.50
			Total Montecito Fire Protection Dist	177,237.09

# Revenue Transactions

From 1/1/2016 to 1/31/2016

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount
Line Item Account 5910 -- Oper Trf (In)-General Fund JE - 0129034	1/4/2016		Transfer funds per adopted budget FY 2015-16	402,718.00
			Total Oper Trf (In)-General Fund	402,718.00
			Total Montecito Fire Pension Oblig	402,718.00



# Expenditure Transactions

From 1/1/2016 to 1/31/2016

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6100 -- Regular Salaries						
CLM - 0367773	1/4/2016		Employee retirement contribution, 1/4/16	14,304.81	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0367781	1/4/2016		Employer & employee contributions, 1/11/16	21,459.00	356600	MASSMUTUAL
EFC - 0014424	1/4/2016		Montecito Fire Payroll, 1/4/16	341,283.04	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0129826	1/4/2016		Overtime adjustment, 1/4/16	-68,647.28		
JE - 0129826	1/4/2016		Payroll check transfer to County, 1/4/16	242.75		
CLM - 0369582	1/15/2016		Health Benefits, February	6,381.05	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0369583	1/15/2016		Employee retirement contribution, 1/15/16	23,800.54	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0369585	1/15/2016		Employer & employee contributions, 1/15/16	21,259.00	356600	MASSMUTUAL
CLM - 0369769	1/15/2016		Employee paid dues & insurance, 1/15/16	7,316.50	556913	MONTECITO FIREMENS ASSOC
EFC - 0014560	1/15/2016		Montecito Fire Payroll, 1/15/16	342,188.68	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0130396	1/15/2016		Overtime adjustment, 1/15/16	-26,800.77		
EFC - 0014541	1/18/2016		Montecito Fire FSA plan pmts, 12/21/15-1/18/16	2,975.46	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0368986	1/21/2016		Employee paid insurance, December	1,549.22	244645	AFLAC
EFC - 0014655	1/29/2016		Montecito Fire FSA plan pmts, 1/19-1/26/16	1,734.32	788368	CONEXIS BENEFITS ADMINISTRATOR LP
Total Regular Salaries				689,046.32		
Line Item Account 6300 -- Overtime						
JE - 0129826	1/4/2016		Overtime adjustment, 1/4/16	9,582.18		
JE - 0130396	1/15/2016		Overtime adjustment, 1/15/16	1,737.18		
Total Overtime				11,319.36		
Line Item Account 6301 -- Overtime - Reimbursable						
JE - 0129826	1/4/2016		Overtime adjustment, 1/4/16	4,730.31		
JE - 0130396	1/15/2016		Overtime adjustment, 1/15/16	850.65		
Total Overtime - Reimbursable				5,580.96		

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# Expenditure Transactions

From 1/1/2016 to 1/31/2016

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 6310 -- Overtime - Constant Staffing</b>						
JE - 0129826	1/4/2016		Overtime adjustment, 1/4/16	54,334.79		
JE - 0130396	1/15/2016		Overtime adjustment, 1/15/16	24,212.94		
			<b>Total Overtime - Constant Staffing</b>	<b>78,547.73</b>		
<b>Line Item Account 6400 -- Retirement Contribution</b>						
CLM - 0367773	1/4/2016		District retirement contributions, 1/4/16	64,116.53	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0367774	1/4/2016		2016 RBF Contribution	31,517.40	005979	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0369583	1/15/2016		District retirement contributions, 1/15/16	52,863.56	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
			<b>Total Retirement Contribution</b>	<b>148,497.49</b>		
<b>Line Item Account 6550 -- FICA/Medicare</b>						
EFC - 0014424	1/4/2016		Montecito Fire Payroll, 1/4/16	5,252.19	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0014560	1/15/2016		Montecito Fire Payroll, 1/15/16	4,689.09	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			<b>Total FICA/Medicare</b>	<b>9,941.28</b>		
<b>Line Item Account 6600 -- Health Insurance Contrib</b>						
CLM - 0367776	1/4/2016		Dental insurance, January	14,188.66	711633	DELTA DENTAL
MIC - 0075135	1/4/2016		Vision insurance - active, January	1,622.40	855111	Vision Service Plan-CA
MIC - 0075135	1/4/2016		Vision insurance - retirees, January	1,047.80	855111	Vision Service Plan-CA
CLM - 0369582	1/15/2016		Health Benefits, February	102,393.86	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0369584	1/15/2016		Life Insurance, February	659.08	007069	LINCOLN NATIONAL LIFE INS
CLM - 0368843	1/22/2016		Employee assistance program, annual fee	1,598.00	199173	CADA-SAVE/EAP
CLM - 0368855	1/22/2016		FSA administrative fee, December	97.75	788368	CONEXIS BENEFITS ADMINISTRATOR LP
			<b>Total Health Insurance Contrib</b>	<b>121,607.55</b>		

# Expenditure Transactions

From 1/1/2016 to 1/31/2016

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 6700 -- Unemployment Ins Contribution</b>						
EFC - 0014424	1/4/2016		Montecito Fire Payroll, 1/4/16	6,403.42	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0014560	1/15/2016		Montecito Fire Payroll, 1/15/16	463.03	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			<b>Total Unemployment Ins Contribution</b>	<b>6,866.45</b>		
<b>Line Item Account 6900 -- Workers Compensation</b>						
DJE - 0077844	1/5/2016		Disability payments, 10/10/15-01/01/16	-12,895.68		
DJE - 0077844	1/5/2016		Disability payments, 08/07-12/24/15	-22,065.80		
DJE - 0077844	1/5/2016		Disability payments, 09/09-12/15/15	-15,446.06		
			<b>Total Workers Compensation</b>	<b>-50,407.54</b>		
<b>Line Item Account 7030 -- Clothing and Personal</b>						
CLM - 0369325	1/21/2016		PPE: High-visibility safety vests and rain jacket	462.64	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	1/31/2016		SUTAX JE - January 2016	37.01		
			<b>Total Clothing and Personal</b>	<b>499.65</b>		
<b>Line Item Account 7050 -- Communications</b>						
DJE - 0077844	1/5/2016		MERRAG reimb. for cell phone plans	-53.99		
CLM - 0368863	1/20/2016		Wireless service, December	1,011.98	297454	VERIZON WIRELESS
CLM - 0368863	1/20/2016		Cell phone upgrade (912)	143.98	297454	VERIZON WIRELESS
MIC - 0075382	1/21/2016		805-181-0808	46.17	308867	VERIZON CALIFORNIA
MIC - 0075382	1/21/2016		805-565-9618	57.16	308867	VERIZON CALIFORNIA
MIC - 0075382	1/21/2016		805-969-0318	60.02	308867	VERIZON CALIFORNIA
MIC - 0075382	1/21/2016		805-RT0-0176	46.17	308867	VERIZON CALIFORNIA
MIC - 0075382	1/21/2016		805-RT0-2320	46.17	308867	VERIZON CALIFORNIA
MIC - 0075382	1/21/2016		805-RT5-5839	140.53	308867	VERIZON CALIFORNIA
MIC - 0075382	1/21/2016		805-RT7-4343	46.17	308867	VERIZON CALIFORNIA
MIC - 0075382	1/21/2016		805-RT7-4365	46.17	308867	VERIZON CALIFORNIA
MIC - 0075382	1/21/2016		805-RT0-6142	112.37	308867	VERIZON CALIFORNIA

# Expenditure Transactions

From 1/1/2016 to 1/31/2016

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 - 0075382	1/21/2016		805-UH0-4248	668.62	308867	VERIZON CALIFORNIA
CLM - 0368983	1/22/2016		CAD connectivity & Internet	2,761.90	776537	COX COMMUNICATIONS
CLM - 0368985	1/22/2016		Phone services, February	497.47	009201	IMPULSE INTERNET SERVICES
JE - 0128862	1/28/2016		Billing for IT Services FY 15-16 Montecito Fire	4,760.00		
			Total Communications	10,390.89		
Line Item Account 7060 -- Food						
CLM - 0369325	1/21/2016		Coffee for Gibraltar incident	103.00	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Food	103.00		
Line Item Account 7070 -- Household Supplies						
MIC - 0075383	1/22/2016		Bottled water, Sta. 1	143.98	032539	READY REFRESH BY NESTLE
MIC - 0075383	1/22/2016		Bottled water, Sta. 2	60.82	032539	READY REFRESH BY NESTLE
CLM - 0368841	1/25/2016		Household supplies	1,526.93	579739	VERITIV OPERATING COMPANY
			Total Household Supplies	1,731.73		
Line Item Account 7120 -- Equipment Maintenance						
MIC - 0075380	1/21/2016		Sand delivery charge (1 trip)	213.75	518070	Roger L Fortier dba RLF Trucking
MIC - 0075380	1/21/2016		Sand delivery charge (1 trip)	237.50	518070	Roger L Fortier dba RLF Trucking
MIC - 0075380	1/21/2016		Sand purchase	129.60	518070	Roger L Fortier dba RLF Trucking
MIC - 0075380	1/21/2016		Sand delivery charge (2 trips)	638.09	518070	Roger L Fortier dba RLF Trucking
CLM - 0368859	1/22/2016		SCBA annual flow testing	2,249.10	002547	California Health & Safety Inc
CLM - 0368861	1/22/2016		Hydrostatic testing (3)	84.00	003647	AQUA LAB INDUSTRIES
CLM - 0368864	1/22/2016		Mako compressed air testing	80.00	029053	TRACE ANALYTICS LLC
CLM - 0368987	1/22/2016		Quarterly solvent tank maintenance	270.94	691500	SAFETY KLEEN CORP
			Total Equipment Maintenance	3,902.98		
Line Item Account 7200 -- Structure & Ground Maintenance						
CLM - 0368984	1/22/2016		Landscape maintenance	550.00	639830	Peyton Scapes
CLM - 0368984	1/22/2016		Wind storm clean up	338.00	639830	Peyton Scapes
			Total Structure & Ground Maintenance	888.00		

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# Expenditure Transactions

From 1/1/2016 to 1/31/2016

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 7205 -- Fire Defense Zone						
CLM - 0368856	1/22/2016		Post-project chipping: 2500 East Valley Rd	2,000.00	002755	TIERRA VERDE TREE CARE
			Total Fire Defense Zone	2,000.00		
Line Item Account 7324 -- Audit and Accounting Fees						
JE - 0130119	1/21/2016		FIN quarterly billing Q3, FY 15-16	3,661.75		
			Total Audit and Accounting Fees	3,661.75		
Line Item Account 7363 -- Equipment Maintenance						
DJE - 0077844	1/5/2016		Insurance reimb. for U91 auto body repairs	-1,405.43		
CLM - 0369325	1/21/2016		Vehicle coolant	73.40	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0368938	1/22/2016		Car wash service, December	180.00	175045	HUGO'S AUTO DETAILING
CLM - 0368938	1/22/2016		Full service detail: R91	100.00	175045	HUGO'S AUTO DETAILING
			Total Equipment Maintenance	-1,052.03		
Line Item Account 7400 -- Medical, Dental and Lab						
DJE - 0077844	1/5/2016		R. McCracken reimb. for personal purchase	-15.00		
			Total Medical, Dental and Lab	-15.00		
Line Item Account 7430 -- Memberships						
CLM - 0369325	1/21/2016		CA Fire Chiefs Assoc. membership: 900/903	375.00	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Memberships	375.00		
Line Item Account 7450 -- Office Expense						
CLM - 0369325	1/21/2016		Board archives binder	172.52	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0369325	1/21/2016		Hard drive and software for computer installations	201.94	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0369325	1/21/2016		Dual monitor connections (2 workstations)	258.66	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0368988	1/22/2016		Office supplies	261.40	778083	STAPLES CREDIT PLAN
AUT - SUTAXJE	1/31/2016		SUTAX JE - January 2016	5.83		

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# Expenditure Transactions

From 1/1/2016 to 1/31/2016

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
JE - 0130940	1/31/2016		Reclass computers to budgeted account CLM 0362683	35,985.54		
			Total Office Expense	36,885.89		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0365129	1/4/2016		IT support, December			
CLM - 0368865	1/21/2016		Mapping services, December	4,600.00	602719	INFORMACO EMEND BILLING SERVICE
CLM - 0368844	1/22/2016		IT support, January	687.50	314620	JDL Mapping
CLM - 0368847	1/22/2016		Legal services, November	4,600.00	602719	INFORMACO EMEND BILLING SERVICE
MIC - 0075353	1/22/2016		Flu shots	2,519.00	645665	Price Postel & Parma
MIC - 0075353	1/22/2016		TB tests	575.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0075353	1/22/2016		Flu shots	624.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0075353	1/22/2016		TB tests	225.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0075353	1/22/2016		TB tests	208.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
JE - 0130940	1/31/2016		Reclass computers to budgeted account CLM 0362683	-35,985.54		
			Total Professional & Special Service	-21,947.04		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0014431	1/8/2016		ADP fees, 12/31/15	248.22	050379	ADP INC
EFC - 0014529	1/22/2016		ADP fees, 1/15/16	215.12	050379	ADP INC
			Total ADP Payroll Fees	463.34		
Line Item Account 7510 -- Contractual Services						
CLM - 0369325	1/21/2016		Fax, back-up server, & website assist monthly fees	38.94	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0368939	1/22/2016		Website hosting fee, 1/1-6/30/16	534.00	008973	AMERAVANT
CLM - 0368947	1/22/2016		AM radio streaming service: 3/1/16-2/28/17	359.40	006741	INFORMATION STATION SPECIALISTS
			Total Contractual Services	932.34		

# Expenditure Transactions

From 1/1/2016 to 1/31/2016

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 7630 -- Small Tools &amp; Instruments</b>						
CLM - 0369325	1/21/2016		Batteries and phone protective case for 932	97.94	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	1/31/2016		SUTAX JE - January 2016	7.20		
			Total Small Tools & Instruments	105.14		
<b>Line Item Account 7650 -- Special Departmental Expense</b>						
DJE - 0077844	1/5/2016		Dir. Easton reimb. for G. Ventura resolution	-54.00		
CLM - 0369325	1/21/2016		Admin. Asst. retirement recognitions	431.73	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0369325	1/21/2016		Administrative CC fees	59.75	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Special Departmental Expense	437.48		
<b>Line Item Account 7730 -- Transportation and Travel</b>						
DJE - 0077844	1/5/2016		AFSS reimb. for meeting hosting expenses	-77.76		
CLM - 0369325	1/21/2016		Admin. Asst. retirement lunch	204.74	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0369325	1/21/2016		Business lunches: Chief officers and cost apport.	120.27	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0369325	1/21/2016		K. Taylor: CSDA Leadership Academy	600.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0369325	1/21/2016		Fire assignment toll booth fees	32.00	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Transportation and Travel	879.25		
<b>Line Item Account 7731 -- Gasoline-Oil-Fuel</b>						
CLM - 0369325	1/21/2016		Gasoline charges	359.59	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0368906	1/22/2016		Gasoline charges, December	1,479.57	005392	THE VILLAGE SERVICE STATION
MIC - 0075359	1/22/2016		Diesel Fuel, 12/17/15	836.14	769681	SOUTHERN COUNTIES FUELS
MIC - 0075359	1/22/2016		Diesel Fuel, 12/31/15	573.64	769681	SOUTHERN COUNTIES FUELS
MIC - 0075359	1/22/2016		Diesel Fuel, 1/7/16	421.84	769681	SOUTHERN COUNTIES FUELS
MIC - 0075359	1/22/2016		Generator fuel Sta. 1, Credit	-270.01	769681	SOUTHERN COUNTIES FUELS

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# Expenditure Transactions

From 1/1/2016 to 1/31/2016

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 - 0075359	1/22/2016		Generator fuel Sta. 2, 1/7/16	396.90	769681	SOUTHERN COUNTIES FUELS
MIC - 0075359	1/22/2016		Diesel fuel, 1/14/16	1,132.08	769681	SOUTHERN COUNTIES FUELS
			Total Gasoline-Oil-Fuel	4,929.75		
Line Item Account 7732 -- Training						
CLM - 0366244	1/4/2016		E. Skei Reimb: RTF Oversight Meeting mileage	47.72	027129	EVAN SKEI
CLM - 0368845	1/21/2016		R. McCracken Reimb: ACLS and PALS	275.50	005187	RYLAND MCCRACKEN
CLM - 0369325	1/21/2016		J. Jenkins: Lynda.com management training	359.88	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0368860	1/22/2016		EMT Instruction: Module VI, VII, VIII	2,368.00	009668	Janice M Thielmann
			Total Training	3,051.10		
Line Item Account 7760 -- Utilities						
CLM - 0368966	1/22/2016		Electricity service, Sta. 1 & 2	1,664.30	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0075381	1/22/2016		Water service, Sta. 1	521.45	556712	MONTECITO WATER DISTRICT
MIC - 0075381	1/22/2016		Water service, Sta. 2	124.57	556712	MONTECITO WATER DISTRICT
			Total Utilities	2,310.32		
Line Item Account 7901 -- Oper Trf (Out)						
JE - 0129034	1/4/2016		Transfer funds per adopted budget FY 2015-16	402,718.00		
			Total Oper Trf (Out)	402,718.00		
Line Item Account 8700 -- Work in Progress						
JE - 0130936	1/31/2016		Reverse legal fees for Sta. 3: MIC 0073244	-590.00		
JE - 0130936	1/31/2016		Reverse legal fees for San Leandro: MIC 0073244	-3,204.00		
			Total Work in Progress	-3,794.00		
			Total Montecito Fire Protection Dist	1,470,457.14		



# Financial Trend

As of: 1/31/2016  
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	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual	1/31/2016 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	7,286,709.71	7,721,764.82	8,098,627.69
3011 -- Property Tax-Unitary	48,318.28	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	-486.36
3020 -- Property Tax-Current Unsecd	594,306.97	631,309.28	658,613.77
3040 -- Property Tax-Prior Secured	-44,076.13	-102.20	119.31
3050 -- Property Tax-Prior Unsecured	8,334.53	0.00	56.05
3054 -- Supplemental Pty Tax-Current	116,564.35	16,261.83	0.00
3056 -- Supplemental Pty Tax-Prior	16,454.14	-2,580.20	0.00
<b>Taxes</b>	<b>8,026,611.85</b>	<b>8,366,653.53</b>	<b>8,756,930.46</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	3,111.26	4,034.08	4,003.97
3381 -- Unrealized Gain/Loss Invstmnts	-6,346.91	-7,657.12	-8,842.06
3409 -- Other Rental of Bldgs and Land	16,288.00	20,656.56	21,775.00
<b>Use of Money and Property</b>	<b>13,052.35</b>	<b>17,033.52</b>	<b>16,936.91</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	40,276.11	182,712.44	61,845.20
4220 -- Homeowners Property Tax Relief	43,165.06	42,183.11	41,487.16
<b>Intergovernmental Revenue-State</b>	<b>83,441.17</b>	<b>224,895.55</b>	<b>103,332.36</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	449,139.08	11,203.88	19,227.21
<b>Intergovernmental Revenue-Federal</b>	<b>449,139.08</b>	<b>11,203.88</b>	<b>19,227.21</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	0.00	90,078.00	91,519.17
<b>Charges for Services</b>	<b>0.00</b>	<b>90,078.00</b>	<b>91,519.17</b>

# Financial Trend

As of: 1/31/2016  
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	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual	1/31/2016 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	95,331.79	24,975.07	2,429.21
Miscellaneous Revenue	95,331.79	24,975.07	2,429.21
Revenues	8,667,576.24	8,734,839.55	8,990,375.32
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	3,393,272.71	3,548,466.52	3,692,257.34
6300 -- Overtime	522,133.07	851,274.07	37,273.20
6301 -- Overtime - Reimbursable	0.00	0.00	664,814.21
6310 -- Overtime - Constant Staffing	0.00	0.00	397,756.11
6400 -- Retirement Contribution	937,596.89	988,805.00	1,381,165.44
6475 -- Retiree Medical OPEB	0.00	536,712.00	1,646,956.00
6500 -- FICA Contribution	11,601.42	0.00	0.00
6550 -- FICA/Medicare	38,896.16	59,469.82	63,409.64
6600 -- Health Insurance Contrib	794,130.92	814,668.25	907,001.72
6700 -- Unemployment Ins Contribution	8,073.30	7,470.96	7,571.74
6900 -- Workers Compensation	356,640.33	442,251.83	451,688.19
Salaries and Employee Benefits	6,062,344.80	7,249,118.45	9,249,893.59
Services and Supplies			
7030 -- Clothing and Personal	9,672.71	2,543.00	2,689.21
7050 -- Communications	44,908.61	51,987.96	50,092.24
7060 -- Food	739.01	174.68	378.13
7070 -- Household Supplies	13,869.21	11,896.69	13,905.03
7090 -- Insurance	29,867.10	30,051.15	27,333.00
7120 -- Equipment Maintenance	74,579.20	18,654.91	7,810.64
7200 -- Structure & Ground Maintenance	12,306.88	22,873.67	20,493.95

FIN Pg. 42

# Financial Trend

As of: 1/31/2016  
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	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual	1/31/2016 Year-To-Date Actual
7205 -- Fire Defense Zone (Hazard Mitigation)	0.00	13,157.38	41,779.11
7322 -- Consulting & Mgmt Fees	977.28	1,292.41	1,380.50
7324 -- Audit and Accounting Fees	12,603.75	14,603.00	18,483.25
7348 -- Instruments & Equip. < \$5000	0.00	2,564.77	1,207.24
7363 -- Equipment Maintenance (Vehicles)	0.00	17,631.47	38,705.18
7400 -- Medical, Dental and Lab	5,236.41	9,600.03	31,743.38
7430 -- Memberships	1,452.00	2,037.00	7,320.50
7440 -- Miscellaneous Expense	6,090.00	0.00	0.00
7450 -- Office Expense	14,562.68	18,384.68	45,354.19
7460 -- Professional & Special Service	87,308.91	147,525.80	109,108.42
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	3,347.04	3,326.07	3,556.85
7510 -- Contractual Services	0.00	30,389.77	25,893.22
7530 -- Publications & Legal Notices	105.04	1,272.96	2,307.88
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	2,828.60	2,794.55	1,823.10
7630 -- Small Tools & Instruments	28,591.29	2,843.80	4,980.72
7650 -- Special Departmental Expense	13,424.01	53,133.84	29,639.83
7653 -- Training Fees & Supplies	300.00	0.00	0.00
7671 -- Special Projects	3,693.11	7,114.16	5,182.94
7730 -- Transportation and Travel	8,319.41	7,589.80	13,791.81
7731 -- Gasoline-Oil-Fuel	30,641.92	26,234.98	30,619.53
7732 -- Training	8,296.48	24,836.18	26,045.14
7760 -- Utilities	32,350.31	26,058.51	24,262.48
Services and Supplies	446,070.96	550,573.22	585,887.47
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	25,000.00

FIN Pg. 43

February 16, 2016

# Financial Trend

As of: 1/31/2016  
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	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual	1/31/2016 Year-To-Date Actual
Other Charges	0.00	0.00	25,000.00
<b>Capital Assets</b>			
8300 -- Equipment	32,425.12	58,276.46	10,400.21
8700 -- Work in Progress	0.00	0.00	0.00
<b>Capital Assets</b>	<b>32,425.12</b>	<b>58,276.46</b>	<b>10,400.21</b>
<b>Expenditures</b>	<b>6,540,840.88</b>	<b>7,857,968.13</b>	<b>9,871,181.27</b>
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>2,459,473.00</b>
5910 -- Oper Trf (In)-General Fund	0.00	0.00	2,459,473.00
5919 -- Sale Capital Assets-Prsnl Prop	0.00	0.00	32,214.00
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>2,491,687.00</b>
<b>Other Financing Uses</b>	<b>741,159.80</b>	<b>769,113.00</b>	<b>795,530.00</b>
7901 -- Oper Trf (Out)	741,159.80	769,113.00	795,530.00
<b>Other Financing Uses</b>	<b>741,159.80</b>	<b>769,113.00</b>	<b>795,530.00</b>
<b>Other Financing Sources &amp; Uses</b>	<b>-741,159.80</b>	<b>-769,113.00</b>	<b>1,696,157.00</b>
<b>Changes to Fund Balances</b>			
<b>Decrease to Nonspendables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9605 -- Prepaids/Deposits	0.00	0.00	0.00
Decrease to Nonspendables	0.00	0.00	0.00
<b>Decrease to Restricted</b>	<b>0.00</b>	<b>0.00</b>	<b>2,865.52</b>
9797 -- Unrealized Gains	0.00	0.00	2,865.52
Decrease to Restricted	0.00	0.00	2,865.52
<b>Increase to Nonspendables</b>	<b>4,386.00</b>	<b>3,258.00</b>	<b>0.00</b>
9605 -- Prepaids/Deposits	4,386.00	3,258.00	0.00

# Financial Trend

As of: 1/31/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	1/31/2014 Year-To-Date Actual	1/31/2015 Year-To-Date Actual	1/31/2016 Year-To-Date Actual
Increase to Nonspendables	4,386.00	3,258.00	0.00
Increase to Restricted 9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	-4,386.00	-3,258.00	2,865.52
Montecito Fire Protection Dist	1,381,189.56	104,500.42	818,216.57
Net Financial Impact	1,381,189.56	104,500.42	818,216.57

# Expenditure Trend

As of: 1/31/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	534,266.79	545,897.58	545,955.63	561,564.62	564,454.96	689,046.32
6300 -- Overtime	-24,015.23	1,564.93	54,535.48	14,168.26	4,629.61	11,319.36
6301 -- Overtime - Reimbursable	238,266.27	309,268.31	57,752.56	28,243.24	651.45	5,580.96
6310 -- Overtime - Constant Staffing	21,634.06	68,396.62	65,290.28	66,738.03	80,476.76	78,547.73
6400 -- Retirement Contribution	121,312.56	123,499.18	123,136.66	126,265.62	126,717.44	148,497.49
6475 -- Retiree Medical OPEB	0.00	823,478.00	0.00	0.00	823,478.00	0.00
6550 -- FICA/Medicare	10,379.67	12,157.37	9,562.60	8,692.35	8,539.93	9,941.28
6600 -- Health Insurance Contrib	113,858.80	113,858.80	112,614.36	113,415.17	121,140.92	121,607.55
6700 -- Unemployment Ins Contribution	53.64	59.81	203.76	202.51	180.97	6,866.45
6900 -- Workers Compensation	-8,597.12	0.00	-12,701.70	0.00	0.00	-50,407.54
<b>Total Salaries and Employee Benefits</b>	<b>1,007,159.44</b>	<b>1,998,180.60</b>	<b>956,349.63</b>	<b>919,289.80</b>	<b>1,730,270.04</b>	<b>1,020,999.60</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	320.50	0.00	808.87	693.11	364.60	499.65
7050 -- Communications	8,363.58	4,839.93	6,062.73	5,227.61	8,705.65	10,390.89
7060 -- Food	0.00	0.00	174.20	0.00	100.93	103.00
7070 -- Household Supplies	3,204.69	2,312.43	2,639.17	1,216.81	1,971.52	1,731.73
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	1,458.89	111.81	1,511.46	328.37	534.13	3,902.98
7200 -- Structure & Ground Maintenance	2,718.43	1,441.36	11,871.21	556.56	1,582.34	888.00
7205 -- Fire Defense Zone	8,875.00	0.00	3,780.00	11,572.84	15,551.27	2,000.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	847.90	0.00	532.60	0.00
7324 -- Audit and Accounting Fees	0.00	0.00	3,661.75	11,159.75	0.00	3,661.75
7348 -- Instruments & Equip. < \$5000	0.00	1,714.30	1,322.94	0.00	0.00	0.00
7363 -- Equipment Maintenance	1,526.99	11,196.12	19,791.73	2,596.91	4,592.43	-1,052.03
7400 -- Medical, Dental and Lab	9,937.39	0.00	17,356.45	3,033.97	1,336.02	-15.00
7430 -- Memberships	200.00	5,229.96	-5,229.96	215.00	5,490.50	375.00

February 16, 2016

# Expenditure Trend

As of: 1/31/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual
7450 -- Office Expense	1,491.29	227.62	1,193.11	2,402.27	2,366.08	36,885.89
7460 -- Professional & Special Service	23,730.00	14,746.67	17,414.00	18,553.25	56,412.04	-21,947.04
7507 -- ADP Payroll Fees	744.12	475.76	494.78	544.78	554.72	463.34
7510 -- Contractual Services	0.00	2,095.72	413.54	94.50	3,085.38	932.34
7530 -- Publications & Legal Notices	1,277.62	0.00	477.76	0.00	552.50	0.00
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	911.55	0.00	0.00	0.00
7630 -- Small Tools & Instruments	218.40	1,443.39	683.76	1,047.44	1,482.59	105.14
7650 -- Special Departmental Expense	-25.52	0.00	741.14	16,799.20	718.08	437.48
7671 -- Special Projects	69.54	0.00	3,236.86	1,007.33	0.00	0.00
7730 -- Transportation and Travel	526.29	2,019.75	3,655.05	0.00	6,711.47	879.25
7731 -- Gasoline-Oil-Fuel	5,237.35	5,152.50	3,979.22	4,231.73	7,269.51	4,929.75
7732 -- Training	2,505.19	340.15	5,067.02	11,648.00	2,750.18	3,051.10
7760 -- Utilities	3,144.39	2,621.13	2,893.44	658.42	9,717.57	2,310.32
Total Services and Supplies	75,524.14	55,968.60	105,759.68	93,587.85	132,382.11	50,533.54
Other Charges						
7860 -- Contrib To Other Agencies	0.00	0.00	0.00	25,000.00	0.00	0.00
Total Other Charges	0.00	0.00	0.00	25,000.00	0.00	0.00
Capital Assets						
8300 -- Equipment	0.00	0.00	0.00	10,400.21	0.00	0.00
8700 -- Work in Progress	0.00	0.00	0.00	3,794.00	0.00	-3,794.00
Total Capital Assets	0.00	0.00	0.00	14,194.21	0.00	-3,794.00
Total Expenditures	1,082,683.58	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15	1,067,739.14
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	402,718.00

February 16, 2016



County of Santa Barbara, FIN

Last Updated: 2/11/2016 5:01 AM

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# Expenditure Trend

As of: 1/31/2016  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual	1/31/2016 Month-To-Date Actual
Total Other Financing Uses	0.00	0.00	0.00	0.00	0.00	402,718.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	0.00	402,718.00
Total Montecito Fire Protection Dist	1,082,683.58	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15	1,470,457.14
Total Report	1,082,683.58	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15	1,470,457.14



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

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received	Notes
El 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	06/03/15	75,855.11	
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		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	
Parkhill Fire, CA-SLU-006113		06/20-06/23/15	09/29/15	Cal-OES	40,621.00	12/14/15	40,621.00	
Lake Fire, CA-BDF-007894 (E91 & 921)		06/25-06/30/15	10/06/15	Cal-OES	49,928.00	01/05/16	37,272.83	E91 pmt
					<b>\$ 696,202.43</b>		<b>\$ 683,547.26</b>	

**MONTECITO FIRE PROTECTION DISTRICT  
FIRE ASSIGNMENTS - BILLING  
FY 2015-2016**

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received
Parkhill Fire, CA-SLU-006113		06/20-06/23/15	09/29/15	Cal-OES	\$ 1,037.07	12/14/15	\$ 1,037.07
Mesa Fire, CA-SBC-007898	2015108	06/29-06/30/15	09/29/15	Cal-OES	3,017.51	12/28/15	3,017.51
Lake Fire (E391 & 921), CA-BDF-007894	2015194	07/01-07/03/15	10/06/15	Cal-OES	2,315.59		
Lake Fire (932), CA-BDF-007894	2015-17	06/25-07/06/15	10/15/15	USFS	19,227.21	11/18/15	19,227.21
Chorro Fire, CA-LPF-002288	2015-18	08/03-08/06/15	10/15/15	USFS	19,806.16		
Mad River Complex, CA-SRF-001433	2015-19	08/02-08/19/15	10/15/15	USFS	28,930.21		
Lowell Fire, CA-NEU-017851	20153313	07/26-07/30/15	10/12/15	Cal-OES	46,996.05	12/14/15	46,996.05
CNR Support, CA-CNR-000022	20153454	08/07-08/10/15	10/23/15	Cal-OES	19,391.22	12/28/15	19,391.22
White Fire, CA-SBC-009320	20153603	08/01-08/02/15	10/28/15	Cal-OES	4,058.52	12/28/15	4,058.52
Mad River Complex, CA-SRF-001433	20154095	08/05-08/21/15	11/18/15	USFS	32,622.31	02/05/16	32,622.31
River Complex, CA-SHF-002066	20154054	08/06-08/24/15	11/18/15	Cal-OES	200,562.30		
Rocky Fire, CA-LNU-006984	20153812	07/30-08/11/15	11/09/15	Cal-OES	116,362.67	02/03/16	116,362.67
36 Fire, CA-TGU-006675	20154005	08/08-08/10/15	11/16/15	Cal-OES	25,656.88	02/03/16	25,656.88
Jerusalem, CA-LNU-007410	20154367	08/11-08/16/15	11/21/15	Cal-OES	10,927.14	02/04/16	10,927.14
Rough, CA-SNF-001746	20154208	08/22-09/06/15	11/19/15	Cal-OES	221,591.66		
ONC Staging, CA-ONC-000005	2015-22	08/06-08/11/15	12/02/15	USFS	28,535.49		
Gasquet Complex (921), CA-SRF-001488	2015-23	08/15-09/02/15	12/02/15	USFS	30,772.33		
LPNF - Fire Support, CA-LPF-000004	2015-24	8/29/2015	12/02/15	USFS	799.94		
Cuesta Fire, CA-SLU-008555	20154658	08/18-08/27/15	12/02/15	Cal-OES	29,628.07		
Fork Complex, CA-SHF-002067	20154773	08/10-08/20/15	12/04/15	Cal-OES	144,153.71		
Gasquet Complex, CA-SRF-001488 (PIO)	20154597	08/30-09/14/15	12/02/15	Cal-OES	38,549.45		
Gasquet Complex, CA-SRF-001488 (900)	20154568	08/30-09/14/15	12/08/15	Cal-OES	67,689.24		
Butte Fire, CA-AEU-024918		09/10-09/21/15		Cal-OES	157,871.59		
Valley Fire, CA-LNU-008670	20155430	09/16-09/17/15	01/29/16	Cal-OES	8,822.89		
Solimar Fire, CA-VNC-089187		12/26-12/27/15		Cal-OES	12,682.91		
					<b>\$1,272,008.13</b>		<b>\$ 279,296.58</b>

**PRICE, POSTEL & PARMA LLP**

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

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TAX ID # 95-1782877

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

December 8, 2015  
 File: 12611  
 Invoice #: 126137  
 Billing Attorney: MSM

**ACCOUNT SUMMARY BALANCE**

RE: Station Three	\$737.50 - Fund 3653
Our File Number: 12611-00059	
RE: Board Mtgs	\$1,386.50
Our File Number: 12611-00061	
RE: De Sitter Property	\$1,032.50
Our File Number: 12611-00078	
RE: San Leandro Lane	\$6,564.00 - Fund 3653
Our File Number: 12611-00086	

**Total Current Fees & Costs**

**\$9,720.50**

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**-7,301.50**

**2,419.00**

**SUMMARY OF CURRENT BILLING**

**+ 100.00 Prev. bal**

Current Fees

\$9,720.50

Current Disbursements

\$0.00

**Total Current Fees & Costs**

**\$9,720.50**

**SUMMARY OF PAST DUE BALANCES**

Previous Balance

\$8,366.50

Payments - Thank You

\$8,266.50

**TOTAL PAST DUE**

**\$100.00**

**TOTAL BALANCE DUE**

**\$9,820.50**



# Agenda Item #3





TRUSTED SOLUTIONS. LASTING RESULTS.

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

**Monthly Account Report for the Period  
12/01/2015 to 12/31/2015**

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

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**Account Summary**

Source	Beginning Balance as of 12/01/2015	Contributions	Earnings	Expenses*	Distributions	Transfers	Ending Balance as of 12/31/2015
Contributions	\$6,746,004.66	\$823,478.00	(\$116,567.47)	\$1,566.71	\$0.00	\$0.00	\$7,451,348.48
<b>Totals</b>	<b>\$6,746,004.66</b>	<b>\$823,478.00</b>	<b>(\$116,567.47)</b>	<b>\$1,566.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,451,348.48</b>

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**Investment Selection**

Balanced HighMark PLUS

**Investment Objective**

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

**Investment Return**

1-Month	3-Month	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
-1.71%	2.79%	0.13%	6.05%	5.87%	-	1/19/2010

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

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

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

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

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

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>
October 2014	4,166,126.30	-	45,108.57	867.94	4,210,366.93	1.08%
November 2014	4,210,366.93	-	58,445.65	1,867.07	4,266,945.51	1.39%
December 2014	4,266,945.51	-	(35,807.12)	1,031.46	4,230,106.93	-0.84%
January 2015	4,230,106.93	536,712.00	(14,854.01)	2,821.17	4,749,143.75	-0.35%
February 2015	4,749,143.75	-	152,641.55	2,034.79	4,899,750.51	3.21%
March 2015	4,899,750.51	-	(11,112.80)	2,158.43	4,886,479.28	-0.23%
April 2015	4,886,479.28	536,712.00	30,437.07	2,171.84	5,451,456.51	0.56%
May 2015	5,451,456.51	-	25,608.07	2,276.85	5,474,787.73	0.47%
June 2015	5,474,787.73	536,712.00	(62,985.12)	2,423.86	5,946,090.75	-1.15%
July 2015	5,946,090.75	-	59,226.40	2,526.68	6,002,790.47	1.00%
August 2015	6,002,790.47	-	(230,263.70)	2,834.40	5,769,692.37	-3.84%
September 2015	5,769,692.37	823,478.00	(133,911.00)	2,617.19	6,456,642.18	-2.32%
October 2015	6,456,642.18	-	289,002.82	1,345.13	6,744,299.87	4.48%
November 2015	6,744,299.87	-	5,994.60	4,289.81	6,746,004.66	0.09%
December 2015	6,746,004.66	823,478.00	(116,567.47)	1,566.71	7,451,348.48	-1.73%
<b>Total</b>		<b>3,257,092.00</b>	<b>14,929.68</b>	<b>37,729.56</b>		