

MONTECITO FIRE PROTECTION DISTRICT
AGENDA FOR THE FINANCE COMMITTEE MEETING

Montecito Fire Protection District Headquarters

595 San Ysidro Road

Santa Barbara, California

September 10, 2013 at 10:00 a.m.

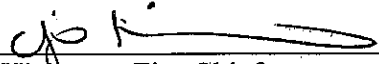
Agenda Items May Be Taken Out Of The Order Shown

1. Public comment: Any person may address the Board 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 the options the District has to address the District's unfunded liabilities and make recommendation for Board consideration.
3. Review August 2013 financial statements.
4. Review FY 2012/2013 financial statements.
5. Review format of Draft Final Budget for FY 2013/2014.
6. Review Resolution 2013-16 in the matter of establishing appropriation limits for the 2012/13 Fiscal Year and make recommendation for Board consideration.
7. Review Reimbursement Disclosure Report for Fiscal Year 2012/13 and make recommendation for Board consideration.
8. Review proposal for annual Audit and make recommendation for Board consideration.
9. Requests for items to be included for the next Finance Committee Meeting.
10. Fire Chief's Report.

Adjournment

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is September 6, 2013.

MONTECITO FIRE PROTECTION DISTRICT

By 
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.

Agenda

Item #2

gally invalid state...
Without comment, the court denied a request made Friday by backers of the ban for an emergency order that would have required the state to keep enforcing Proposition 8 while they pursue a last-ditch legal effort to preserve it.

"Although we would have preferred for the California Supreme Court to issue a stay so that the

dings to continue without interruption.

"Our opponents have failed in a desperate attempt to deny happiness and protections to lesbian and gay couples and their children and no amount of legal wrangling is going to undo that joy," Griffin said.

The U.S. Supreme Court cleared the way for gay marriages to resume in

Lawyer...
tion 8 sponsors also have argued that because the U.S. Supreme Court did not rule directly on Proposition 8's constitutionality, state officials are bound by state law to abide by the measure.

The state high court has asked for additional written arguments on those issues by Aug. 1.

CalPERS, CalSTRS post double-digit annual gains

By Judy Lin
Associated Press

SACRAMENTO - The nation's two largest public pension funds Monday reported double-digit annual returns from rising stock and real estate prices, but cautioned against focusing too much on short-term performance.

The California Public Employees' Retirement System reported a 12.5 percent annual return while the California State Teachers' Retirement

System announced it gained 13.8 percent for the year that ended June 30. Both had dismal performances last year: CalPERS earned 1 percent and CalSTRS gained 1.8 percent.

CalPERS' Chief Investment Officer Joe Dear said the fund's buy-and-hold investment strategy is working.

"When things got rough, we didn't panic," Dear said in a statement.

"We stuck with our exposure to growth assets

and applied the lessons we learned from the past."

Both funds outperformed their discount rates of 7.5 percent, the projection CalPERS and CalSTRS use to meet current and future obligations.

Despite the gains, California's public pensions remain underfunded. CalPERS has an estimated unfunded liability of \$100 billion, while CalSTRS reports a funding gap of \$70 billion.



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee
Prepared by: Fire Chief Chip Hickman
Date: September 6, 2013
Topic: Retiree Health Care - also known as Other Post Employment Benefits (OPEB)
Payment Schedule Recommendation

Background

At the August 26, 2013 Finance Committee Meeting, staff was directed to determine the “savings” that would be found if the District paid off its OPEB liabilities over 4 years, as well as the option of paying off the liability in one lump payment compared to Staff’s recommendation to utilize the 8 year "Constant Percentage Increase" (CPI) method.

A revised Sample Funding Schedule including the two new requested pay off options has been prepared by Demsey Filliger. (Exhibit A, Page 1) Mr. Filliger had this to say about the change in estimated contributions to the seven (7) year Level Contribution method from his original estimate supplied on 8/22/13 (Exhibit A, Page 2):

“You’ll note that I changed the level contribution for 7 years from the previous one - it went up a little, this was to make the method I used consistent with the 4-year and one year schedules. This isn’t an exact science because of the proviso that ‘benefits won’t be paid out of the trust’”

The "savings" would be the total of the proposed "Constant Percentage Increase" (CPI) annual payment to the OPEB account **plus** the payments currently being made for "retiree health care benefits" (RETIREE) currently paid out of our operating expenses. The reason this is considered a "savings" to the District, is because the payments that would have been made to the CPI and RETIREES will stay in the operating budget.

Montecito Fire Protection District**Sample Funding Schedules (Closed Group)****Starting Fund Value of \$2,746,320 as of July 1, 2013****BENEFITS NOT PAID OUT OF TRUST (Until fully funded)**

Fiscal Year	Pay-as-you-go	Level Contribution for 7 years	Level Contribution for 4 years	Single Payment
2013	\$414,412	\$1,094,575	\$2,196,000	\$10,372,225
2014	479,843	1,094,575	2,196,000	0
2015	539,698	1,094,575	2,196,000	0
2016	604,665	1,094,575	2,196,000	0
2017	667,546	1,094,575	0	0
2018	732,482	1,094,575	0	0
2019	794,654	1,094,575	0	0
2020	838,191	0	0	0
2021	882,553	0	0	0
2022	927,077	0	0	0
2023	948,602	0	0	0
2024	966,172	0	0	0
2025	1,003,815	0	0	0
2026	1,029,379	0	0	0
2027	1,027,684	0	0	0
2028	1,055,387	0	0	0
2029	1,053,229	0	0	0
2030	1,071,042	0	0	0
2031	1,104,095	0	0	0
2032	1,102,931	0	0	0
2033	1,108,341	0	0	0
2034	1,149,115	0	0	0
2035	1,163,661	0	0	0
2036	1,149,316	0	0	0
2037	1,174,405	0	0	0
2038	1,178,573	0	0	0
2039	1,175,008	0	0	0
2040	1,164,287	0	0	0
2041	1,147,060	0	0	0
2042	1,112,290	0	0	0
2043	1,077,212	0	0	0
2044	1,032,640	0	0	0
2045	998,219	0	0	0
2046	966,628	0	0	0
2047	924,421	0	0	0
2048	885,054	0	0	0
2049	843,253	0	0	0
2050	812,033	0	0	0
2055	608,476	0	0	0
2060	424,411	0	0	0
2065	262,040	0	0	0
2070	129,870	0	0	0
2075	46,811	0	0	0

Montecito Fire Protection District**Sample Funding Schedules (Closed Group)****Starting Fund Value of \$2,746,320 as of July 1, 2013****BENEFITS NOT PAID OUT OF TRUST**

Fiscal Year	Pay-as-you-go	Level Contribution for 7 years	Level % of Unfunded Liability	Constant Percentage Increase
2013	\$414,412	\$963,270	\$1,190,855	\$786,540
2014	479,843	963,270	1,071,879	810,136
2015	539,698	963,270	951,726	834,440
2016	604,665	963,270	831,143	859,473
2017	667,546	963,270	709,531	885,258
2018	732,482	963,270	587,204	911,815
2019	794,654	963,270	463,951	939,170
2020	838,191	0	340,164	967,345
2021	882,553	0	218,153	0
2022	927,077	0	97,713	0
2023	948,602	0	0	0
2024	966,172	0	0	0
2025	1,003,815	0	0	0
2026	1,029,379	0	0	0
2027	1,027,684	0	0	0
2028	1,055,387	0	0	0
2029	1,053,229	0	0	0
2030	1,071,042	0	0	0
2031	1,104,095	0	0	0
2032	1,102,931	0	0	0
2033	1,108,341	0	0	0
2034	1,149,115	0	0	0
2035	1,163,661	0	0	0
2036	1,149,316	0	0	0
2037	1,174,405	0	0	0
2038	1,178,573	0	0	0
2039	1,175,008	0	0	0
2040	1,164,287	0	0	0
2041	1,147,060	0	0	0
2042	1,112,290	0	0	0
2043	1,077,212	0	0	0
2044	1,032,640	0	0	0
2045	998,219	0	0	0
2046	966,628	0	0	0
2047	924,421	0	0	0
2048	885,054	0	0	0
2049	843,253	0	0	0
2050	812,033	0	0	0
2055	608,476	0	0	0
2060	424,411	0	0	0
2065	262,040	0	0	0
2070	129,870	0	0	0
2075	46,811	0	0	0

LUMP SUM Discussion

The LUMP SUM Payoff comparison (Exhibit B) shows the “savings” that the District would see by paying off OPEB in its entirety beginning FY 2013/14.

According to Mr. Filliger's newest sample funding schedule (Exhibit 1, Page 1), the cost of paying off the current OPEB liability would be \$10,372,225. This is higher than the total payments made using the CPI method, which totals \$6,994,177. The reason this is higher is because the CPI method assumes an annual compounded interest of 6.5% over the 8 years that contributions are made. The difference is \$3,378,048.

When the fund is paid in full, Retiree benefits would begin being made from the trust, and no longer made from the District's operating budget.

When comparing the two methods, in the first year, there would not be a “savings”. The actual cost to the District would be higher than first year by \$9,171,273:

Single Payment Payoff to the Fund = \$10,372,225

First year "savings" = Cost of Proposed **CPI** payment (*plus*) the estimated cost of **RETIREE** payments {because those two payments would be available back into the budget} - (*minus*) the **LUMP SUM** payment required to pay off current OPEB liabilities.

\$786,540 + \$ 414,412 - \$10,372,225 = (\$9,171,273)

Every year following for the next seven (7) years, the "savings" would be the total of the proposed CPI payment (*plus*) the estimated cost of RETIREE payments which are no longer being made from the District's operating budget.

Proposed "Savings" if OPEB liabilities are paid off in one lump sum

"Savings" = funds available to each year's annual operating budget.

(Annual retiree health care costs now paid for from the fund + Proposed Annual OPEB fund contribution)

	Projected Annual Retiree OPEB Costs	LUMP Sum Payoff	SUGGESTED SCHEDULE Constant Percentage Increase 8 Years	Annual "Savings" Comparing Lump Sum Payoff method to Constant Percentage Increase method
2013	\$ 414,412	\$ 10,372,225	\$ 786,540	\$ (9,171,273)
2014	\$ 479,843		\$ 810,136	\$ 1,289,979
2015	\$ 539,698		\$ 834,440	\$ 1,374,138
2016	\$ 604,665		\$ 859,473	\$ 1,464,138
2017	\$ 667,546		\$ 885,258	\$ 1,552,804
2018	\$ 732,482		\$ 911,815	\$ 1,644,297
2019	\$ 794,654		\$ 939,170	\$ 1,733,824
2020	\$ 838,191		\$ 967,345	\$ 1,805,536
Totals	\$ 5,071,491	\$ 10,372,225	\$ 6,994,177	\$ 1,693,443

FOUR (4) YEAR LEVEL CONTRIBUTION Discussion

The Four (4) year Level Contribution Payoff comparison (Exhibit C) shows the “savings” that the District would see by paying off OPEB over a four (4) year period. As with the previous example, the total amounts differ because the CPI method assumes an annual compounded interest of 6.5% over the 8 years of the contributions. The difference in total contributions to the OPEB trust using this method is \$1,789,823.

In comparing the two methods, the first four (4) years, there would not be a savings. During those first four (4) years, the actual cost to the District would be higher by a total of \$5,493,411:

2013 Total Payment using the **Four (4) year Level Contribution Method: \$2,610,412**
\$2,196,000 (*plus*) the estimated cost of **RETIREE** payments **\$414,412**

2013 Total Payment to **CPI Method: \$1,200,952**
\$786,540 (*plus*) the estimated cost of **RETIREE** payments **\$414,412**

First year (2013) "savings" = Total Cost of Proposed CPI Payment (*minus*) total Payment to Four (4) year Level Contribution Method:

\$1,200,952 - \$2,610,412 = (\$1,409,460)

This negative impact would continue for the next three (3) years, because in comparing the two methods, there is a higher cost during the initial first four (4) years. Both the CPI and the Four (4) year Level Contribution methods include continuing to make the **RETIREE** payments from the District's operating budget.

Every year following the fourth and final payment, the "savings" would be the total of the proposed CPI payment (*plus*) the estimated cost of **RETIREE** payments which would no longer be made from the District's operating budget, but from the fully funded trust.

Proposed "Savings" if OPEB liabilities are paid using the Level Contributions over 4 years schedule

"Savings" = funds available to each year's annual operating budget.

(Annual retiree health care costs now paid for from the fund + Proposed Annual OPEB fund contribution)

	Projected Annual Retiree OPEB Costs	Level Contribution for 4 years	SUGGESTED SCHEDULE Constant Percentage Increase 8 Years	Annual "Savings" Comparing 4 year Level Contribution method to Constant Percentage
2013	\$ 414,412	\$ 2,196,000	\$ 786,540	\$ (1,409,460)
2014	\$ 479,843	\$ 2,196,000	\$ 810,136	\$ (1,385,864)
2015	\$ 539,698	\$ 2,196,000	\$ 834,440	\$ (1,361,560)
2016	\$ 604,665	\$ 2,196,000	\$ 859,473	\$ (1,336,527)
2017	\$ 667,546		\$ 885,258	\$ 1,552,804
2018	\$ 732,482		\$ 911,815	\$ 1,644,297
2019	\$ 794,654		\$ 939,170	\$ 1,733,824
2020	\$ 838,191		\$ 967,345	\$ 1,805,536
Totals	\$ 5,071,491	\$ 8,784,000	\$ 6,994,177	\$ 1,243,050

Conclusion

It is my recommendation that the District use the “Constant Percentage Increase” method to fund the retiree health care benefits. Utilizing this method, the trust will be fully funded by 2020. With current revenues, the District has the ability to easily make the proposed payments established for “Constant Percentage Increase” with no direct impact to normal District operations.

Currently, there is \$7,812,910 in the Station 3 Project Fund. The District does not have enough money in that fund to fully pay off the \$10,372,225 liability in one lump sum, therefore, this is not a realistic option.

Additionally, although the District carried over a balance of \$2,040,963 over the past two years in unreserved and undesignated funds, I would not recommend using **all** of these funds to initiate the Four (4) Year Level Contribution Method. Doing so would reduce the unreserved and undesignated funds to approximately \$631,503.

If the District is inclined to accelerate the CPI payment using some of these funds, it would likely shorten the CPI payoff timeline or reduce the suggested payments over the following seven years. While using a portion of these unreserved and undesignated funds would not impact the operations of the District, I would not recommend utilizing the entire amount.

Once the outcome of the proposed studies are done, if the the Station 3 Project is determined to be unnecessary, I recommend that the Board re-evaluate utilizing those funds to accelerate the Four (4) year Level Contribution Method.

The funds set aside for the purchase of land and construction for a third station has been accumulated since FY 2006/07. This fund was never intended to be a “savings” account, nor was it meant to be an investment vehicle. The funds were identified for a specific project, and although this project is currently at a stand-still, it has not been taken off the table.

Agenda

Item #3

General Ledger Trial Balance

As of: 8/31/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	3,370,550.15	208,554.58	2,502,509.36	1,076,595.37
0115 -- Treasury FMV Adjustment	-13,520.80	0.00	0.00	-13,520.80
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	5,280.00	0.00	0.00	5,280.00
0230 -- Accounts Receivable	199,369.00	0.00	0.00	199,369.00
0240 -- Interest Receivable	4,203.97	0.00	4,203.97	0.00
0550 -- Deposits with Others	63,234.00	0.00	0.00	63,234.00
Total Assets	3,629,616.32	208,554.58	2,506,713.33	1,331,457.57
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	785,691.80	785,691.80	0.00
1015 -- EFT Payable	-3,000.00	126,164.99	123,164.99	0.00
1020 -- Salaries & Benefits Payable	-280,100.00	280,100.00	0.00	0.00
1210 -- Accounts Payable	0.00	905,856.79	908,029.51	-2,172.72
1240 -- Accrued Expenses	-38,819.00	38,819.00	0.00	0.00
1400 -- Deposits	-3,000.00	0.00	0.00	-3,000.00
1730 -- Unidentified Deposits	0.00	27,193.12	27,193.12	0.00
Total Liabilities	-324,919.00	2,163,825.70	1,844,079.42	-5,172.72
Equity				
2110 -- Fund Balance-Nonspendable	-63,234.00	0.00	0.00	-63,234.00
2130 -- Fund Balance-Committed	-1,200,500.00	0.00	0.00	-1,200,500.00
2200 -- Fund Balance-Residual	-2,040,963.32	0.00	0.00	-2,040,963.32
2710 -- Revenues/Other Fin Sources	0.00	147,511.73	197,478.99	-49,967.26
2810 -- Expenditures/Other Fin Uses	0.00	2,534,678.80	506,299.07	2,028,379.73

General Ledger Trial Balance

As of: 8/31/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2013
Total Equity	-3,304,697.32	2,682,190.53	703,778.06	-1,326,284.85
Total Liabilities, Equity & Other Credits	-3,629,616.32	4,846,016.23	2,547,857.48	-1,331,457.57
Total Montecito Fire Protection Dist	0.00	5,054,570.81	5,054,570.81	0.00

General Ledger Trial Balance

As of: 8/31/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,530.33	364,527.70	366,715.70	342.33
0115 -- Treasury FMV Adjustment	-10.15	0.00	0.00	-10.15
0240 -- Interest Receivable	2.00	0.00	2.00	0.00
Total Assets	2,522.18	364,527.70	366,717.70	332.18
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	366,715.70	366,715.70	0.00
1210 -- Accounts Payable	0.00	366,715.70	366,715.70	0.00
Total Liabilities	0.00	733,431.40	733,431.40	0.00
Equity				
2140 -- Fund Balance-Assigned	-2,522.18	0.00	0.00	-2,522.18
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2710 -- Revenues/Other Fin Sources	0.00	0.00	364,525.70	-364,525.70
2810 -- Expenditures/Other Fin Uses	0.00	366,715.70	0.00	366,715.70
Total Equity	-2,522.18	366,715.70	364,525.70	-332.18
Total Liabilities, Equity & Other Credits	-2,522.18	1,100,147.10	1,097,957.10	-332.18
Total Montecito Fire Pension Oblig	0.00	1,464,674.80	1,464,674.80	0.00

General Ledger Trial Balance

As of: 8/31/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,200,025.49	1,522.78	0.00	2,201,548.27
0115 -- Treasury FMV Adjustment	-8,825.30	0.00	0.00	-8,825.30
0240 -- Interest Receivable	1,522.78	0.00	1,522.78	0.00
Total Assets	2,192,722.97	1,522.78	1,522.78	2,192,722.97
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	-2,192,722.97	0.00	0.00	-2,192,722.97
Total Equity	-2,192,722.97	0.00	0.00	-2,192,722.97
Total Liabilities, Equity & Other Credits				
Total Montecito Fire Cap Outlay Res	0.00	1,522.78	1,522.78	0.00

General Ledger Trial Balance

As of: 8/31/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,840,338.00	5,057.04	1,181.29	7,844,213.75
0115 -- Treasury FMV Adjustment	-31,451.15	0.00	0.00	-31,451.15
0240 -- Interest Receivable	5,057.04	0.00	5,057.04	0.00
Total Assets	7,813,943.89	5,057.04	6,238.33	7,812,762.60
Liabilities, Equity & Other Credits				
Liabilities				
1015 -- EFT Payable	0.00	1,181.29	1,181.29	0.00
1210 -- Accounts Payable	0.00	1,181.29	1,181.29	0.00
1240 -- Accrued Expenses	-1,034.00	1,034.00	0.00	0.00
Total Liabilities	-1,034.00	3,396.58	2,362.58	0.00
Equity				
2140 -- Fund Balance-Assigned	-7,812,909.89	0.00	0.00	-7,812,909.89
2200 -- Fund Balance-Residual	0.00	0.00	0.00	0.00
2810 -- Expenditures/Other Fin Uses	0.00	1,181.29	1,034.00	147.29
Total Equity	-7,812,909.89	1,181.29	1,034.00	-7,812,762.60
Total Liabilities, Equity & Other Credits	-7,813,943.89	4,577.87	3,396.58	-7,812,762.60
Total Montecito Fire Land & Building	0.00	9,634.91	9,634.91	0.00

General Ledger Trial Balance

As of: 8/31/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3654 -- Montecito Fire UHR Mello-Roos

	Beginning Balance 7/1/2013	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	19,570.85	15.97	0.00	19,586.82
0115 -- Treasury FMV Adjustment	-78.51	0.00	0.00	-78.51
0240 -- Interest Receivable	15.97	0.00	15.97	0.00
Total Assets	19,508.31	15.97	15.97	19,508.31
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	-19,508.31	0.00	0.00	-19,508.31
Total Equity	-19,508.31	0.00	0.00	-19,508.31
Total Liabilities, Equity & Other Credits				
Total Montecito Fire UHR Mello-Roos	0.00	15.97	15.97	0.00

General Ledger Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
EFC - 0008328	8/1/2013		0110		Montecito Fire PR Dir Dept 8/1/13	0.00	278,687.68	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0087833	8/1/2013		0110		PR for MFD 8/1/13	0.00	2,268.06		
AUT - PT02690	8/2/2013		0110		Secured 1% Collections 6/22/2013-6/30/2013 (3040)	23,092.57	0.00		
AUT - PT02692	8/2/2013		0110		Reverse Teeter Adv 12/13 Sec 1% @6/21/13 (3040)	0.00	142,080.85		
AUT - PT02693	8/2/2013		0110		Reverse Teeter Adv PY Escape due @ 6/21/13 (3040)	0.00	1,637.16		
AUT - PT02694	8/2/2013		0110		Reverse Teeter Adv 12/13 CY 1% Suppl@6/21/13(3056)	0.00	1,636.39		
AUT - PT02695	8/2/2013		0110		Reverse Teeter Adv 12/13 PY 1% Suppl@6/21/13(3056)	0.00	1,508.13		
AUT - PT02696	8/2/2013		0110		12/13 Actual Teeter Suppl Advance (3056)	2,268.28	0.00		
AUT - PT02698	8/2/2013		0110		12/13 Actual Teeter Secured Advance (3040)	119,693.13	0.00		
AUT - WTISSUE	8/2/2013		0110		Warrants Issued 20130802	0.00	56,349.75		
AUT - WTISSUE	8/5/2013		0110		Warrants Issued 20130805	0.00	250.00		
AUT - WTISSUE	8/5/2013		0110		Warrants Issued 20130805	0.00	16,831.00		
AUT - WTISSUE	8/5/2013		0110		Warrants Issued 20130805	0.00	85,761.16		
AUT - E080613	8/6/2013		0110		ACH DAILY PAYMENTS 08/06/2013	0.00	5,779.29	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - E080613	8/6/2013		0110		ACH DAILY PAYMENTS 08/06/2013	0.00	37.99	009266	SPRINT
AUT - E080613	8/6/2013		0110		ACH DAILY PAYMENTS 08/06/2013	0.00	12,270.40	711633	DELTA DENTAL
AUT - PT02679	8/6/2013		0110		SUPPL PY 1% APPMT 7/13 (3054)	11,474.30	0.00		
AUT - WTISSUE	8/6/2013		0110		Warrants Issued 20130806	0.00	260.00		
AUT - WTISSUE	8/6/2013		0110		Warrants Issued 20130806	0.00	500.00		
AUT - WTISSUE	8/6/2013		0110		Warrants Issued 20130806	0.00	58.27		
AUT - E080713	8/7/2013		0110		ACH DAILY PAYMENTS 08/07/2013	0.00	275.40	285433	Mission Uniform Service Inc
AUT - E080713	8/7/2013		0110		ACH DAILY PAYMENTS 08/07/2013	0.00	177.00	285433	Mission Uniform Service Inc
AUT - E080713	8/7/2013		0110		ACH DAILY PAYMENTS 08/07/2013	0.00	1,050.00	780782	AMEC EARTH & ENVIRONMENTAL
AUT - WTISSUE	8/7/2013		0110		Warrants Issued 20130807	0.00	902.74		
AUT - E080813	8/8/2013		0110		ACH DAILY PAYMENTS 08/08/2013	0.00	470.58	005288	SCOTT CHAPMAN
EFC - 0008402	8/9/2013		0110		ADP fees , 7/31/13	0.00	263.68	050379	ADP INC

General Ledger Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - WTISSUE	8/13/2013		0110		Warrants Issued 20130813	0.00	79.04		
AUT - WTISSUE	8/13/2013		0110		Warrants Issued 20130813	0.00	331.87		
AUT - WTISSUE	8/13/2013		0110		Warrants Issued 20130813	0.00	300.00		
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	1,642.22	005392	THE VILLAGE SERVICE STATION
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	1,000.00	007137	E WAVE
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	199.04	032539	NESTLE PURE LIFE DIRECT
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	35.54	032539	NESTLE PURE LIFE DIRECT
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	620.88	363210	Kimball Midwest Corp
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	759.70	423182	Ohlin Sales Inc
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	879.37	432179	BOONE PRINTING & GRAPHICS
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	189.35	436027	BURTONS FIRE INC
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	566.80	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	2,631.04	767200	SOUTHERN CALIFORNIA EDISON
AUT - E081413	8/14/2013		0110		ACH DAILY PAYMENTS 08/14/2013	0.00	2,673.38	776537	COX COMMUNICATIONS
AUT - WTISSUE	8/14/2013		0110		Warrants Issued 20130814	0.00	1,221.43		
AUT - WTISSUE	8/14/2013		0110		Warrants Issued 20130814	0.00	358.26		
AUT - E081513	8/15/2013		0110		ACH DAILY PAYMENTS 08/15/2013	0.00	299.56	556712	MONTECITO WATER DISTRICT
AUT - E081513	8/15/2013		0110		ACH DAILY PAYMENTS 08/15/2013	0.00	210.86	556712	MONTECITO WATER DISTRICT
AUT - E081513	8/15/2013		0110		ACH DAILY PAYMENTS 08/15/2013	0.00	956.34	636799	DEWITT PINTO PETROLEUM
AUT - E081513	8/15/2013		0110		ACH DAILY PAYMENTS 08/15/2013	0.00	570.88	636799	DEWITT PINTO PETROLEUM
AUT - E081513	8/15/2013		0110		ACH DAILY PAYMENTS 08/15/2013	0.00	353.58	751231	GERI SIMMONS VENTURA
AUT - E081513	8/15/2013		0110		ACH DAILY PAYMENTS 08/15/2013	0.00	33.66	756692	Smardan Hatcher Company
AUT - E081513	8/15/2013		0110		ACH DAILY PAYMENTS 08/15/2013	0.00	61.49	767800	THE GAS COMPANY
AUT - E081513	8/15/2013		0110		ACH DAILY PAYMENTS 08/15/2013	0.00	55.47	767800	THE GAS COMPANY
AUT - E081613	8/16/2013		0110		ACH DAILY PAYMENTS 08/16/2013	0.00	1,647.25	035473	KERRY KELLOGG
EFC - 0008523	8/16/2013		0110		Montecito Fire PR Dir Dept 8/16/13	0.00	283,729.25	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS

General Ledger Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
JE - 0088198	8/19/2013		0110		Montecito Fire Dept-MFPD Radio Antennas-13CDP-64	0.00	290.19		
AUT - WTISSUE	8/20/2013		0110		Warrants Issued 20130820	0.00	440.00		
AUT - WTISSUE	8/21/2013		0110		Warrants Issued 20130821	0.00	1,696.00		
AUT - WTISSUE	8/21/2013		0110		Warrants Issued 20130821	0.00	1,608.00		
AUT - WTISSUE	8/21/2013		0110		Warrants Issued 20130821	0.00	2,106.26		
AUT - WTISSUE	8/21/2013		0110		Warrants Issued 20130821	0.00	16,831.00		
AUT - WTISSUE	8/21/2013		0110		Warrants Issued 20130821	0.00	50.24		
AUT - WTISSUE	8/21/2013		0110		Warrants Issued 20130821	0.00	700.42		
AUT - WTISSUE	8/21/2013		0110		Warrants Issued 20130821	0.00	85,432.16		
AUT - E082213	8/22/2013		0110		ACH DAILY PAYMENTS 08/22/2013	0.00	3,108.00	556913	Montecito Firemens Assoc
AUT - E082213	8/22/2013		0110		ACH DAILY PAYMENTS 08/22/2013	0.00	5,190.00	602719	INFORMA CORP
AUT - WTISSUE	8/22/2013		0110		Warrants Issued 20130822	0.00	211.61		
AUT - E082313	8/23/2013		0110		ACH DAILY PAYMENTS 08/23/2013	0.00	149.23	005120	SATCOM GLOBAL INC
AUT - WTISSUE	8/23/2013		0110		Warrants Issued 20130823	0.00	668.44		
AUT - WTISSUE	8/23/2013		0110		Warrants Issued 20130823	0.00	8,133.83		
AUT - WTISSUE	8/23/2013		0110		Warrants Issued 20130823	0.00	129.60		
AUT - WTISSUE	8/23/2013		0110		Warrants Issued 20130823	0.00	250.00		
AUT - WTISSUE	8/23/2013		0110		Warrants Issued 20130823	0.00	85,764.22		
AUT - E082613	8/26/2013		0110		ACH DAILY PAYMENTS 08/26/2013	0.00	451.37	262802	ENTENMANN ROVIN CO
AUT - E082613	8/26/2013		0110		ACH DAILY PAYMENTS 08/26/2013	0.00	623.96	636799	DEWITT PINTO PETROLEUM
AUT - E082613	8/26/2013		0110		ACH DAILY PAYMENTS 08/26/2013	0.00	616.42	636799	DEWITT PINTO PETROLEUM
AUT - E082613	8/26/2013		0110		ACH DAILY PAYMENTS 08/26/2013	0.00	1,621.11	890283	BOUND TREE MEDICAL
AUT - WTISSUE	8/27/2013		0110		Warrants Issued 20130827	0.00	251.00		
AUT - WTISSUE	8/27/2013		0110		Warrants Issued 20130827	0.00	58.43		
AUT - WTISSUE	8/27/2013		0110		Warrants Issued 20130827	0.00	88.33		
EFC - 0008486	8/27/2013		0110		ADP fees 8/15/13	0.00	199.23	050379	ADP INC
AUT - E082813	8/28/2013		0110		ACH DAILY PAYMENTS 08/28/2013	0.00	1,151.75	297454	VERIZON WIRELESS

General Ledger Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - E082813	8/28/2013		0110		ACH DAILY PAYMENTS 08/28/2013	0.00	45.00	424150	JOY EQUIPMENT PROTECTION
AUT - E082813	8/28/2013		0110		ACH DAILY PAYMENTS 08/28/2013	0.00	12,270.40	711633	DELTA DENTAL
AUT - E082813	8/28/2013		0110		ACH DAILY PAYMENTS 08/28/2013	0.00	1,501.44	855111	Vision Service Plan-CA
AUT - E082813	8/28/2013		0110		ACH DAILY PAYMENTS 08/28/2013	0.00	1,077.12	855111	Vision Service Plan-CA
AUT - WTISSUE	8/28/2013		0110		Warrants Issued 20130828	0.00	225.00		
AUT - E082913	8/29/2013		0110		ACH DAILY PAYMENTS 08/29/2013	0.00	7,367.15	645665	Price Postel & Parma
AUT - PT02703	8/30/2013		0110		Secd Redemp Billings 4/1/2013-6/30/2013(3040)	0.00	429.76		
JE - 0088860	8/30/2013		0110		Montecito Fire Dept-MFPD Radio Antennas-13CDP-64	0.00	981.55		
AUT - SUTAXJE	8/31/2013		0110		SUTAX JE - August 2013	0.00	267.83		
Total Montecito Fire Protection Dist						156,528.28	1,152,447.84		

General Ledger Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654; GLAccount = 0110

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	GLAcct	LIAcct	Description	Debit	Credit	Vendor	Vendor Name
AUT - E080713	8/7/2013		0110		ACH DAILY PAYMENTS 08/07/2013	0.00	1,033.79	780782	AMEC EARTH & ENVIRONMENTAL
Total Montecito Fire Land & Building						0.00	1,033.79		

Revenue Status

As of: 8/31/2013 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	8/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Revenues				
Taxes				
3040 -- Property Tax-Prior Secured	0.00	-1,362.07	-1,362.07	--
3054 -- Supplemental Pty Tax-Current	0.00	11,474.30	11,474.30	--
3056 -- Supplemental Pty Tax-Prior	0.00	16,533.53	16,533.53	--
Total Taxes	0.00	26,645.76	26,645.76	--
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	0.00	23,321.50	23,321.50	--
Total Miscellaneous Revenue	0.00	23,321.50	23,321.50	--
Total Revenues	0.00	49,967.26	49,967.26	--
Total Montecito Fire Protection Dist	0.00	49,967.26	49,967.26	--

Revenue Status

As of: 8/31/2013 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	8/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	0.00	364,525.70	364,525.70	--
Total Other Financing Sources	0.00	364,525.70	364,525.70	--
Total Other Financing Sources & Uses	0.00	364,525.70	364,525.70	--
Total Montecito Fire Pension Oblig	0.00	364,525.70	364,525.70	--
Total Report	0.00	414,492.96	414,492.96	--

Revenue Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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 3040 -- Property Tax-Prior Secured				
AUT - PT02690	8/2/2013		Secured 1% Collections 6/22/2013-6/30/2013 (3040)	23,092.57
AUT - PT02692	8/2/2013		Reverse Teeter Adv 12/13 Sec 1% @6/21/13 (3040)	-142,080.85
AUT - PT02693	8/2/2013		Reverse Teeter Adv PY Escape due @ 6/21/13 (3040)	-1,637.16
AUT - PT02698	8/2/2013		12/13 Actual Teeter Secured Advance (3040)	119,693.13
AUT - PT02703	8/30/2013		Secd Redemp Billings 4/1/2013-6/30/2013(3040)	-429.76
Total Property Tax-Prior Secured				-1,362.07
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT02679	8/6/2013		SUPPL PY 1% APPMT 7/13 (3054)	11,474.30
Total Supplemental Pty Tax-Current				11,474.30
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT02694	8/2/2013		Reverse Teeter Adv 12/13 CY 1% Suppl@6/21/13(3056)	-1,636.39
AUT - PT02695	8/2/2013		Reverse Teeter Adv 12/13 PY 1% Suppl@6/21/13(3056)	-1,508.13
AUT - PT02696	8/2/2013		12/13 Actual Teeter Suppl Advance (3056)	2,268.28
Total Supplemental Pty Tax-Prior				-876.24
Total Montecito Fire Protection Dist				9,235.99

Expenditure Status

As of: 8/31/2013 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	8/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	751,419.34	-751,419.34	--
6300 -- Overtime	0.00	122,006.05	-122,006.05	--
6400 -- Retirement Contribution	0.00	216,853.26	-216,853.26	--
6550 -- FICA/Medicare	0.00	11,835.03	-11,835.03	--
6600 -- Health Insurance Contrib	0.00	301,444.80	-301,444.80	--
6700 -- Unemployment Ins Contribution	0.00	66.51	-66.51	--
6900 -- Workers Compensation	0.00	146,050.14	-146,050.14	--
Total Salaries and Employee Benefits	0.00	1,549,675.13	-1,549,675.13	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	1,432.92	-1,432.92	--
7050 -- Communications	0.00	12,408.82	-12,408.82	--
7060 -- Food	0.00	80.10	-80.10	--
7070 -- Household Expense	0.00	2,206.93	-2,206.93	--
7090 -- Insurance	0.00	29,867.10	-29,867.10	--
7120 -- Maintenance - Equipment	0.00	8,360.31	-8,360.31	--
7200 -- MTC-Struct/Impr & Grounds	0.00	1,434.87	-1,434.87	--
7400 -- Medical, Dental and Lab	0.00	1,621.11	-1,621.11	--
7430 -- Memberships	0.00	1,190.00	-1,190.00	--
7450 -- Office Expense	0.00	3,483.45	-3,483.45	--
7460 -- Professional & Special Service	0.00	17,849.45	-17,849.45	--
7507 -- ADP Payroll Fees	0.00	896.93	-896.93	--
7530 -- Publications & Legal Notices	0.00	79.04	-79.04	--
7580 -- Rents/Leases-Structure	0.00	625.00	-625.00	--
7630 -- Small Tools & Instruments	0.00	33.66	-33.66	--
7650 -- Special Departmental Expense	0.00	11,221.36	-11,221.36	--

Expenditure Status

As of: 8/31/2013 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	8/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
7730 -- Transportation and Travel	0.00	2,719.51	-2,719.51	--
7731 -- Gasoline-Oil-Fuel	0.00	7,718.77	-7,718.77	--
7732 -- Training and Travel	0.00	2,391.58	-2,391.58	--
7760 -- Utilities	0.00	6,706.25	-6,706.25	--
Total Services and Supplies	0.00	112,327.16	-112,327.16	--
Capital Assets				
8300 -- Equipment	0.00	1,851.74	-1,851.74	--
Total Capital Assets	0.00	1,851.74	-1,851.74	--
Total Expenditures	0.00	1,663,854.03	-1,663,854.03	--
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	0.00	364,525.70	-364,525.70	--
Total Other Financing Uses	0.00	364,525.70	-364,525.70	--
Total Other Financing Sources & Uses	0.00	364,525.70	-364,525.70	--
Total Montecito Fire Protection Dist	0.00	2,028,379.73	-2,028,379.73	--

Expenditure Status

As of: 8/31/2013 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	8/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	2,190.00	-2,190.00	--
Total Services and Supplies	0.00	2,190.00	-2,190.00	--
Other Charges				
7830 -- Interest Expense	0.00	59,528.40	-59,528.40	--
Total Other Charges	0.00	59,528.40	-59,528.40	--
Total Expenditures	0.00	61,718.40	-61,718.40	--
Other Financing Sources & Uses				
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	0.00	304,997.30	-304,997.30	--
Total Other Financing Uses	0.00	304,997.30	-304,997.30	--
Total Other Financing Sources & Uses	0.00	304,997.30	-304,997.30	--
Total Montecito Fire Pension Oblig	0.00	366,715.70	-366,715.70	--

Expenditure Status

As of: 8/31/2013 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3654
Layout Options: Summarized By = Fund, LineItemAccount; Page Break At = Fund

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2014 Fiscal Year Adjusted Budget	8/31/2013 Year-To-Date Actual	6/30/2014 Fiscal Year Variance	6/30/2014 Fiscal Year Pct of Budget
Expenditures				
Capital Assets				
8700 -- Construction in Progress	0.00	147.29	-147.29	--
Total Capital Assets	0.00	147.29	-147.29	--
Total Expenditures	0.00	147.29	-147.29	--
Total Montecito Fire Land & Building	0.00	147.29	-147.29	--
Total Report	0.00	2,395,242.72	-2,395,242.72	--

Expenditure Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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 - 0245618	8/1/2013		Employer & employee contributions 8/1/13	16,831.00	356600	Hartford Life Insurance
CLM - 0245619	8/1/2013		Survivor benefit & employee contribution, 8/1/13	13,058.40	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0008328	8/1/2013		Montecito Fire PR Dir Dept 8/1/13	274,596.61	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0087833	8/1/2013		PR for MFD 8/1/13	-44,464.04		
EFC - 0008523	8/16/2013		Montecito Fire PR Dir Dept 8/16/13	279,750.26	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
CLM - 0249521	8/21/2013		Dues & insurance, 8/16/13	3,108.00	556913	Montecito Firemens Assoc
CLM - 0249522	8/21/2013		Employer & employee contributions, 8/16/13	16,831.00	356600	Hartford Life Insurance
CLM - 0249952	8/21/2013		Health Benefits, Sept	485.60	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0249957	8/23/2013		Survivor benefit & employee contribution 8/16/13	13,057.75	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
JE - 0088882	8/30/2013		PR for MFD 8/16/13	-54,573.79		
MIC - 0046296	8/30/2013		Employee paid insurance - July	1,086.36	244645	AFLAC
MIC - 0046296	8/30/2013		Employee paid insurance - Aug	1,086.36	244645	AFLAC
Total Regular Salaries				520,853.51		
Line Item Account 6300 -- Overtime						
JE - 0087833	8/1/2013		PR for MFD 8/1/13	46,732.10		
JE - 0088882	8/30/2013		PR for MFD 8/16/13	54,573.79		
Total Overtime				101,305.89		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0245619	8/1/2013		Retirement contributions 8/1/13	72,702.76	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0249957	8/23/2013		Retirement contributions 8/16/13	72,706.47	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Retirement Contribution				145,409.23		
Line Item Account 6550 -- FICA/Medicare						
EFC - 0008328	8/1/2013		Montecito Fire PR Dir Dept 8/1/13	4,024.56	710175	STATE/FEDERAL TAXES & DIRECT

Expenditure Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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
EFC - 0008523	8/16/2013		Montecito Fire PR Dir Dept 8/16/13	3,978.99	710175	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS
Line Item Account 6600 -- Health Insurance Contrib				8,003.55		
Total FICA/Medicare				8,003.55		
CLM - 0245616	8/5/2013		Dental insurance, Aug	12,270.40	711633	DELTA DENTAL
CLM - 0249952	8/21/2013		Health Benefits, Sept	84,946.56	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0249954	8/23/2013		Life insurance, Sept	668.44	007069	LINCOLN NATIONAL LIFE INS
CLM - 0249953	8/27/2013		Dental insurance, Sept	12,270.40	711633	DELTA DENTAL
MIC - 0045896	8/27/2013		Vision insurance - active	1,501.44	855111	Vision Service Plan-CA
MIC - 0045896	8/27/2013		Vision insurance - retirees	1,077.12	855111	Vision Service Plan-CA
Total Health Insurance Contrib				112,734.36		
Line Item Account 6700 -- Unemployment Ins Contribution						
EFC - 0008328	8/1/2013		Montecito Fire PR Dir Dept 8/1/13	66.51	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				66.51		
Line Item Account 6900 -- Workers Compensation						
CLM - 0247614	8/2/2013		W/c deposit premium, Aug	56,349.75	033694	STATE COMPENSATION INS
Total Workers Compensation				56,349.75		
Line Item Account 7030 -- Clothing and Personal						
CLM - 0249010	8/21/2013		Class A Uniform - Edwards	700.42	784337	ON DUTY UNIFORMS
CLM - 0249937	8/22/2013		Uniform shirts for auxiliary	129.60	234567	Chaz Sportswear
CLM - 0249938	8/23/2013		Dept Belt buckles (20)	451.37	262802	ENTENMANN ROVIN CO
Total Clothing and Personal				1,281.39		
Line Item Account 7050 -- Communications						
CLM - 0247609	8/5/2013		E92 Sim card for MDC	37.99	009266	SPRINT
MIC - 0045358	8/7/2013		Verizon 805-RT0-0176	49.15	308867	VERIZON CALIFORNIA
MIC - 0045358	8/7/2013		Verizon 805-181-0808	44.00	308867	VERIZON CALIFORNIA

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Expenditure Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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 - 0045358	8/7/2013		Verizon 805-565-9618	40.33	308867	VERIZON CALIFORNIA
MIC - 0045358	8/7/2013		Verizon 805-969-0318	89.03	308867	VERIZON CALIFORNIA
MIC - 0045358	8/7/2013		Verizon 805-UH0-4248	636.23	308867	VERIZON CALIFORNIA
MIC - 0045358	8/7/2013		Verizon 805-AC2-2189	44.00	308867	VERIZON CALIFORNIA
CLM - 0248980	8/13/2013		CAD connectivity & Internet	2,673.38	776537	COX COMMUNICATIONS
MIC - 0045617	8/14/2013		805-AC5-2190	44.00	308867	VERIZON CALIFORNIA
MIC - 0045617	8/14/2013		805-RT0-2320	44.00	308867	VERIZON CALIFORNIA
MIC - 0045617	8/14/2013		805-565-3651	378.57	308867	VERIZON CALIFORNIA
MIC - 0045617	8/14/2013		805-969-7762	647.92	308867	VERIZON CALIFORNIA
MIC - 0045617	8/14/2013		805-RT0-6142	106.94	308867	VERIZON CALIFORNIA
CLM - 0249944	8/22/2013		Satellite phone charges	149.23	005120	SATCOM GLOBAL INC
CLM - 0250976	8/27/2013		Cellular phone charges	1,151.75	297454	VERIZON WIRELESS
			Total Communications	6,136.52		
Line Item Account 7070 -- Household Expense						
CLM - 0247624	8/5/2013		Visa charges, 7/22/13	251.66	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0247939	8/6/2013		Household supplies	45.32	853237	Montecito Village Hardware
MIC - 0045359	8/6/2013		Shop towels, Sta. 1	275.40	285433	Mission Uniform Service Inc
MIC - 0045359	8/6/2013		Shop towels, coveralls, Sta. 2	177.00	285433	Mission Uniform Service Inc
MIC - 0045620	8/13/2013		Bottled water, Sta. 1	199.04	032539	NESTLE PURE LIFE DIRECT
MIC - 0045620	8/13/2013		Bottled water, Sta. 2	35.54	032539	NESTLE PURE LIFE DIRECT
CLM - 0248978	8/14/2013		Refuse disposal, Sta. 1	358.26	509950	Marborg Industries
			Total Household Expense	1,342.22		
Line Item Account 7120 -- Maintenance - Equipment						
CLM - 0247624	8/5/2013		Visa charges, 7/22/13	228.45	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0247617	8/6/2013		Car washing, June	260.00	175045	HUGO'S AUTO DETAILING
CLM - 0248986	8/13/2013		Vehicle supplies E91, E93	189.35	436027	BURTONS FIRE INC
CLM - 0248994	8/13/2013		Stock & shop supplies	620.88	363210	Kimball Midwest Corp

Expenditure Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0249019	8/13/2013		Batteries - AAA & AA	759.70	423182	Ohlin Sales Inc
CLM - 0248979	8/20/2013		Car washing, July	440.00	175045	HUGO'S AUTO DETAILING
CLM - 0249926	8/21/2013		Emergency repair - mako compressor	2,106.26	030142	COMPRESSED AIR OF CA
CLM - 0249929	8/21/2013		Vehicle parts E391	50.24	437104	CARQUEST AUTO PARTS
MIC - 0045933	8/22/2013		Imaging drum for dispatch fax	204.11	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
MIC - 0045895	8/23/2013		E91 repair	485.48	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
MIC - 0045895	8/23/2013		E91 accident repair	7,648.35	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
CLM - 0250775	8/27/2013		Service call - extinguisher, Sta. 2	45.00	424150	JOY EQUIPMENT PROTECTION
CLM - 0250776	8/27/2013		Replace burner, Sta. 1 stove	251.00	413180	Jerry's Oven Repair
AUT - SUTAXJE	8/31/2013		SUTAX JE - August 2013	57.60		
Total Maintenance - Equipment				13,346.42		
Line Item Account 7200 -- MTC-Struct/Impr & Grounds						
CLM - 0247622	8/6/2013		Landscape maintenance, July	500.00	639830	Peyton Scapes
CLM - 0248976	8/13/2013		Remove, replace r/o unit, add filter system	331.87	054802	United Drain
Total MTC-Struct/Impr & Grounds				831.87		
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0249942	8/23/2013		Medical supplies	1,621.11	890283	BOUND TREE MEDICAL
Total Medical, Dental and Lab				1,621.11		
Line Item Account 7430 -- Memberships						
CLM - 0249001	8/13/2013		Membership renewal	300.00	725807	SANTA BARBARA CO FIRE CHIEF ASSOC
CLM - 0249935	8/22/2013		2013 Membership renewal	250.00	858305	MERRAG/ Montecito Emergency Response &
Total Memberships				550.00		
Line Item Account 7450 -- Office Expense						
CLM - 0247624	8/5/2013		Visa charges, 7/22/13	188.81	006215	US BANK CORPORATE PAYMENT SYSTEM

Expenditure Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0247939	8/6/2013		Spray Glue for display boards	12.95	853237	Montecito Village Hardware
CLM - 0248990	8/13/2013		Letterhead stationary, envelopes	879.37	432179	BOONE PRINTING & GRAPHICS
CLM - 0248983	8/14/2013		Reimb. computer monitors (2)	353.58	751231	GERI SIMMONS VENTURA
CLM - 0248998	8/21/2013		Diagnostic software for vehicles	1,608.00	026727	MITCHELL1
MIC - 0045933	8/22/2013		Shipping chgs for toner	7.50	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0250779	8/27/2013		Shipping charges, July	58.43	505305	The UPS Store
			Total Office Expense	3,108.64		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0247615	8/13/2013		Web Development-Emp Application form/database	1,000.00	007137	E WAVE
CLM - 0248997	8/13/2013		Medical exam (1)	566.80	712667	SANSUM CLINIC, OCCUPATIONAL MEDICINE
CLM - 0249925	8/21/2013		Computer support, July	5,190.00	602719	INFORMA CORP
CLM - 0250778	8/28/2013		Prof. services, July	7,367.15	645665	Price Postal & Parma
			Total Professional & Special Service	14,123.95		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0008402	8/9/2013		ADP fees, 7/31/13	263.68	050379	ADP INC
EFC - 0008486	8/27/2013		ADP fees 8/15/13	199.23	050379	ADP INC
			Total ADP Payroll Fees	462.91		
Line Item Account 7530 -- Publications & Legal Notices						
CLM - 0248992	8/13/2013		Publish preliminary budget	79.04	010099	SANTA BARBARA NEWS PRESS
			Total Publications & Legal Notices	79.04		
Line Item Account 7580 -- Rents/Leases-Structure						
CLM - 0247618	8/5/2013		Gibraltar space rental,	250.00	155004	Community Radio Inc
			Total Rents/Leases-Structure	250.00		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0248989	8/14/2013		Fuel can spots	33.66	756692	Smardan Hatcher Company
			Total Small Tools & Instruments	33.66		

Expenditure Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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 - 0247624	8/5/2013		Visa -RIT large area search system, flags	2,999.67	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	8/31/2013		SUTAX JE - August 2013	210.23		
Total Special Departmental Expense				3,209.90		
Line Item Account 7730 -- Transportation and Travel						
CLM - 0247624	8/5/2013		Visa charges, 7/22/13	1,613.96	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0248982	8/15/2013		Reimb. meals, gasoline, hotel -West Fork, Staging	1,647.25	035473	KERRY KELLOGG
Total Transportation and Travel				3,261.21		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0247624	8/5/2013		Visa charges, 7/22/13	496.74	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0248984	8/13/2013		Gasoline charges, July	1,642.22	005392	THE VILLAGE SERVICE STATION
MIC - 0045627	8/14/2013		Diesel fuel, 8/5/13	570.88	636799	DEWITT PINTO PETROLEUM
MIC - 0045627	8/14/2013		Diesel fuel, 7/25/13	956.34	636799	DEWITT PINTO PETROLEUM
MIC - 0045894	8/23/2013		Diesel fuel, 8/15/13	616.42	636799	DEWITT PINTO PETROLEUM
MIC - 0045894	8/23/2013		Diesel fuel, 8/8/13	623.96	636799	DEWITT PINTO PETROLEUM
CLM - 0250777	8/27/2013		Gasoline charges, 8/22/13	88.33	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
Total Gasoline-Oil-Fuel				4,994.89		
Line Item Account 7732 -- Training and Travel						
CLM - 0247610	8/7/2013		Reimb. tuition, books - FT 104/105	470.58	005288	SCOTT CHAPMAN
CLM - 0249927	8/21/2013		EMT instruction Module VI & CQI project	1,696.00	009668	Janice M Thielmann
CLM - 0250978	8/28/2013		Tuition reimb. Fire Mgmt 1	225.00	011365	JORDAN ZEITSOFF
Total Training and Travel				2,391.58		
Line Item Account 7760 -- Utilities						
CLM - 0248977	8/13/2013		Electricity service, Sta. 1 & 2	2,631.04	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0045618	8/14/2013		Gas service, Sta. 1	55.47	767800	THE GAS COMPANY

Expenditure Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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 - 0045618	8/14/2013		Gas service, Sta. 2	61.49	767800	THE GAS COMPANY
MIC - 0045619	8/14/2013		Water service, Sta. 1	299.56	556712	MONTECITO WATER DISTRICT
MIC - 0045619	8/14/2013		Water service, Sta. 2	210.86	556712	MONTECITO WATER DISTRICT
			Total Utilities	3,258.42		
Line Item Account 8300 -- Equipment						
CLM - 0247612	8/6/2013		Land use permit: emer comm antenna relocation (SM)	1,050.00	780782	AMEC EARTH & ENVIRONMENTAL
JE - 0088198	8/19/2013		Montecito Fire Dept-MFPD Radio Antennas-13CDP-64	290.19		
JE - 0088860	8/30/2013		Montecito Fire Dept-MFPD Radio Antennas-13CDP-64	981.55		
			Total Equipment	2,321.74		
			Total Montecito Fire Protection Dist	1,007,328.27		

Expenditure Transactions

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

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

Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 8700 -- Construction in Progress						
CLM - 0247611	8/6/2013		Litigation support	1,033.79	780782	AMEC EARTH & ENVIRONMENTAL
			Total Construction in Progress	1,033.79		
			Total Montecito Fire Land & Building	1,033.79		

Warrant Information

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

Layout Options: None

Warrant Number	Issued Date	Issuing Fund	Paid Date	Amount	Vendor	Payee Name
09566889	8/2/2013	3650	8/9/2013	56,349.75	033694	STATE COMPENSATION INS
09566956	8/5/2013	3650	8/28/2013	250.00	155004	COMMUNITY RADIO INC
09566957	8/5/2013	3650	8/12/2013	16,831.00	356600	HARTFORD LIFE INSURANCE
09566960	8/5/2013	3650	8/12/2013	85,761.16	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09567000	8/6/2013	3650	8/9/2013	260.00	175045	HUGO'S AUTO DETAILING
09567001	8/6/2013	3650	8/20/2013	500.00	639830	PEYTON SCAPES
09567002	8/6/2013	3650	8/9/2013	58.27	853237	MONTECITO VILLAGE HARDWARE
09567140	8/7/2013	3650	8/14/2013	902.74	308867	VERIZON CALIFORNIA
09567563	8/13/2013	3650	8/16/2013	79.04	010099	SANTA BARBARA NEWS PRESS
09567564	8/13/2013	3650	8/19/2013	331.87	054802	UNITED DRAIN
09567565	8/13/2013	3650	8/20/2013	300.00	725807	SANTA BARBARA CO FIRE CHIEF ASSOC
09567674	8/14/2013	3650	8/21/2013	1,221.43	308867	VERIZON CALIFORNIA
09567675	8/14/2013	3650	8/22/2013	358.26	509950	MARBORG INDUSTRIES
09568226	8/20/2013	3650	8/26/2013	440.00	175045	HUGO'S AUTO DETAILING
09568309	8/21/2013	3650	8/27/2013	1,696.00	009668	JANICE M THIELMANN
09568310	8/21/2013	3650	8/28/2013	1,608.00	026727	MITCHELL1
09568311	8/21/2013	3650	8/26/2013	2,106.26	030142	COMPRESSED AIR OF CA
09568312	8/21/2013	3650	8/26/2013	16,831.00	356600	HARTFORD LIFE INSURANCE
09568313	8/21/2013	3650	8/26/2013	50.24	437104	CARQUEST AUTO PARTS
09568314	8/21/2013	3650	8/30/2013	700.42	784337	ON DUTY UNIFORMS
09568319	8/21/2013	3650	8/27/2013	85,432.16	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09568452	8/22/2013	3650	8/27/2013	211.61	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
09568625	8/23/2013	3650	8/30/2013	668.44	007069	LINCOLN NATIONAL LIFE INS
09568626	8/23/2013	3650	9/3/2013	8,133.83	007079	SOUTH COAST EMERGENCY VEHICLE SERVICE
09568627	8/23/2013	3650	8/28/2013	129.60	234567	CHAZ SPORTSWEAR
09568628	8/23/2013	3650	8/29/2013	250.00	858305	MERRAG/MONTECITO EMERGENCY RESPONSE &
09568642	8/23/2013	3650	8/29/2013	85,764.22	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
09568841	8/27/2013	3650		251.00	413180	JERRY'S OVEN REPAIR

Warrant Information

From 8/1/2013 to 8/31/2013

Selection Criteria: Fund = 3650-3654

Layout Options: None

Warrant Number	Issued Date	Issuing Fund	Paid Date	Amount	Vendor	Payee Name
09568842	8/27/2013	3650		58.43	505305	THE UPS STORE
09568865	8/27/2013	3650	9/3/2013	88.33	169516	CHEVRON AND TEXACO BUSINESS CARD SERVICES
09569000	8/28/2013	3650		225.00	011365	JORDAN ZEITSOFF

Agenda

Item #4

General Ledger Trial Balance

As of: 6/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2012	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2013
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,506,555.68	17,418,845.34	16,554,850.87	3,370,550.15
0115 -- Treasury FMV Adjustment	4,053.56	4,256.29	21,830.65	-13,520.80
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	21,927.90	280.00	16,927.90	5,280.00
0230 -- Accounts Receivable	21,765.08	199,369.00	21,765.08	199,369.00
0240 -- Interest Receivable	8,763.62	12,913.73	17,473.38	4,203.97
0550 -- Deposits with Others	29,850.00	398,416.62	365,032.62	63,234.00
Total Assets	2,593,415.84	18,034,080.98	16,997,880.50	3,629,616.32
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	4,300,356.68	4,300,356.68	0.00
1015 -- EFT Payable	0.00	898,496.06	901,496.06	-3,000.00
1020 -- Salaries & Benefits Payable	-236,962.00	236,962.00	280,100.00	-280,100.00
1210 -- Accounts Payable	0.00	5,175,389.46	5,175,389.46	0.00
1240 -- Accrued Expenses	-45,506.00	45,506.00	38,819.00	-38,819.00
1330 -- Due To Other Funds	0.00	3,000,000.00	3,000,000.00	0.00
1400 -- Deposits	-3,000.00	0.00	0.00	-3,000.00
1460 -- Other Short - Term Liabilities	-1,956.51	1,956.51	0.00	0.00
1730 -- Unidentified Deposits	0.00	442,457.39	442,457.39	0.00
Total Liabilities	-287,424.51	14,101,124.10	14,138,618.59	-324,919.00
Equity				
2110 -- Fund Balance-Nonspendable	-29,850.00	365,032.62	398,416.62	-63,234.00
2120 -- Fund Balance-Restricted	-4,053.56	8,309.85	4,256.29	0.00
2130 -- Fund Balance-Committed	-1,200,500.00	0.00	0.00	-1,200,500.00



General Ledger Trial Balance

As of: 6/30/2013
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2012	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2013
2200 -- Fund Balance-Residual	-1,071,587.77	365,032.62	365,312.62	-1,071,867.77
2410 -- Est Revenues/Oth Fin Src	0.00	26,858,442.00	13,429,221.00	13,429,221.00
2420 -- Unanticipated Rev/Oth Src	0.00	228,227.00	0.00	228,227.00
2430 -- Unrealized Rev/Oth Src	0.00	0.00	8,311.00	-8,311.00
2510 -- Appropriations/Oth Fin Use	0.00	13,441,153.00	26,882,306.00	-13,441,153.00
2530 -- Adj to Approp/Oth Fin Use	0.00	0.00	219,916.00	-219,916.00
2600 -- Budgetary Fund Balance	0.00	23,864.00	11,932.00	11,932.00
2710 -- Revenues/Other Fin Sources	0.00	428,905.74	14,503,770.05	-14,074,864.31
2810 -- Expenditures/Other Fin Uses	0.00	14,909,064.50	1,803,295.74	13,105,768.76
Total Equity	-2,305,991.33	56,628,031.33	57,626,737.32	-3,304,697.32
Total Liabilities, Equity & Other Credits	-2,593,415.84	70,729,155.43	71,765,355.91	-3,629,616.32
Total Montecito Fire Protection Dist	0.00	88,763,236.41	88,763,236.41	0.00

Revenue Status

As of: 6/30/2013 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	12,385,700.00	12,500,382.45	114,682.45	100.93 %
3011 -- Property Tax-Unitary	73,969.00	105,596.31	31,627.31	142.76 %
3020 -- Property Tax-Current Unsecd	523,381.00	622,999.96	99,618.96	119.03 %
3040 -- Property Tax-Prior Secured	0.00	-49,593.36	-49,593.36	--
3050 -- Property Tax-Prior Unsecured	0.00	8,182.71	8,182.71	--
3054 -- Supplemental Pty Tax-Current	113,946.00	168,875.04	54,929.04	148.21 %
3056 -- Supplemental Pty Tax-Prior	0.00	8,880.22	8,880.22	--
Total Taxes	13,096,996.00	13,365,323.33	268,327.33	102.05 %
Use of Money and Property				
3380 -- Interest Income	30,000.00	14,345.02	-15,654.98	47.82 %
3381 -- Unrealized Gain/Loss Invstmnts	-4,054.00	-17,574.36	-13,520.36	433.51 %
3409 -- Other Rental of Bldgs and Land	48,864.00	48,864.00	0.00	100.00 %
Total Use of Money and Property	74,810.00	45,634.66	-29,175.34	61.00 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	11,323.00	51,598.87	40,275.87	455.70 %
4220 -- Homeowners Property Tax Relief	78,875.00	86,444.62	7,569.62	109.60 %
Total Intergovernmental Revenue-State	90,198.00	138,043.49	47,845.49	153.04 %
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	204,336.00	340,373.02	136,037.02	166.58 %
Total Intergovernmental Revenue-Federal	204,336.00	340,373.02	136,037.02	166.58 %
Miscellaneous Revenue				
5909 -- Other Miscellaneous Revenue	174,486.00	176,566.96	2,080.96	101.19 %
Total Miscellaneous Revenue	174,486.00	176,566.96	2,080.96	101.19 %

Revenue Status

As of: 6/30/2013 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
Total Revenues	13,640,826.00	14,065,941.46	425,115.46	103.12 %
Other Financing Sources & Uses				
Other Financing Sources				
5919 -- Sale Capital Assets-Prsnl Prop	0.00	613.00	613.00	--
Total Other Financing Sources	0.00	613.00	613.00	--
Total Other Financing Sources & Uses	0.00	613.00	613.00	--
Changes to Fund Balances				
Changes to Restricted				
9797 -- Unrealized Gains	8,311.00	8,309.85	-1.15	99.99 %
Total Changes to Restricted	8,311.00	8,309.85	-1.15	99.99 %
Total Changes to Fund Balances	8,311.00	8,309.85	-1.15	99.99 %
Total Montecito Fire Protection Dist	13,649,137.00	14,074,864.31	425,727.31	103.12 %
Total Report	13,649,137.00	14,074,864.31	425,727.31	103.12 %

Expenditure Status

As of: 6/30/2013 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	6,209,001.00	6,148,494.41	60,506.59	99.03 %
6300 -- Overtime	1,034,036.00	1,101,751.02	-67,715.02	106.55 %
6400 -- Retirement Contribution	1,734,214.00	1,679,001.54	55,212.46	96.82 %
6550 -- FICA/Medicare	101,323.00	92,538.89	8,784.11	91.33 %
6600 -- Health Insurance Contrib	1,223,281.00	1,204,743.82	18,537.18	98.48 %
6700 -- Unemployment Ins Contribution	15,867.00	9,027.95	6,839.05	56.90 %
6900 -- Workers Compensation	724,451.00	562,258.71	162,192.29	77.61 %
Total Salaries and Employee Benefits	11,042,173.00	10,797,816.34	244,356.66	97.79 %
Services and Supplies				
7030 -- Clothing and Personal	8,000.00	7,441.16	558.84	93.01 %
7050 -- Communications	72,300.00	74,850.38	-2,550.38	103.53 %
7060 -- Food	2,600.00	356.40	2,243.60	13.71 %
7070 -- Household Expense	21,750.00	21,099.35	650.65	97.01 %
7090 -- Insurance	29,630.00	29,628.73	1.27	100.00 %
7120 -- Maintenance - Equipment	103,904.00	101,616.74	2,287.26	97.80 %
7200 -- MTC-Struct/Impr & Grounds	15,000.00	29,803.26	-14,803.26	198.69 %
7322 -- Consulting & Mgmt Fees	3,100.00	2,931.84	168.16	94.58 %
7324 -- Audit and Accounting Fees	28,500.00	28,500.00	0.00	100.00 %
7400 -- Medical, Dental and Lab	9,000.00	9,376.37	-376.37	104.18 %
7430 -- Memberships	3,100.00	2,489.00	611.00	80.29 %
7440 -- Miscellaneous Expense	69,024.00	66,266.92	2,757.08	96.01 %
7450 -- Office Expense	22,930.00	21,712.93	1,217.07	94.69 %
7460 -- Professional & Special Service	250,500.00	305,307.62	-54,807.62	121.88 %
7506 -- Administration Fees	184,000.00	164,500.00	19,500.00	89.40 %
7507 -- ADP Payroll Fees	6,000.00	5,575.55	424.45	92.93 %

Expenditure Status

As of: 6/30/2013 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
7530 -- Publications & Legal Notices	2,000.00	85.28	1,914.72	4.26 %
7580 -- Rents/Leases-Structure	2,400.00	2,358.60	41.40	98.28 %
7630 -- Small Tools & Instruments	33,770.00	31,159.16	2,610.84	92.27 %
7650 -- Special Departmental Expense	56,431.00	40,962.29	15,468.71	72.59 %
7653 -- Training Fees & Supplies	2,000.00	2,271.08	-271.08	113.55 %
7671 -- Special Projects	21,200.00	6,471.83	14,728.17	30.53 %
7730 -- Transportation and Travel	20,333.00	8,880.33	11,452.67	43.67 %
7731 -- Gasoline-Oil-Fuel	50,000.00	53,404.60	-3,404.60	106.81 %
7732 -- Training and Travel	40,000.00	23,876.92	16,123.08	59.69 %
7760 -- Utilities	45,000.00	44,337.25	662.75	98.53 %
Total Services and Supplies	1,102,472.00	1,085,263.59	17,208.41	98.44 %
Capital Assets				
8300 -- Equipment	372,500.00	73,227.54	299,272.46	19.66 %
Total Capital Assets	372,500.00	73,227.54	299,272.46	19.66 %
Total Expenditures	12,517,145.00	11,956,307.47	560,837.53	95.52 %
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	1,127,735.00	1,127,735.00	0.00	100.00 %
Total Other Financing Uses	1,127,735.00	1,127,735.00	0.00	100.00 %
Total Other Financing Sources & Uses	1,127,735.00	1,127,735.00	0.00	100.00 %
Changes to Fund Balances				
Changes to Nonspendable				
9605 -- Prepaids/Deposits	11,932.00	17,470.00	-5,538.00	146.41 %
Total Changes to Nonspendable	11,932.00	17,470.00	-5,538.00	146.41 %

Expenditure Status

As of: 6/30/2013 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2013 Fiscal Year Adjusted Budget	6/30/2013 Year-To-Date Actual	6/30/2013 Fiscal Year Variance	6/30/2013 Fiscal Year Pct of Budget
Changes to Restricted				
9797 -- Unrealized Gains	4,257.00	4,256.29	0.71	99.98 %
Total Changes to Restricted	4,257.00	4,256.29	0.71	99.98 %
Total Changes to Fund Balances	16,189.00	21,726.29	-5,537.29	134.20 %
Total Montecito Fire Protection Dist	13,661,069.00	13,105,768.76	555,300.24	95.94 %
Total Report	13,661,069.00	13,105,768.76	555,300.24	95.94 %

Agenda

Item #5

MONTECITO FIRE PROTECTION DISTRICT			
FUND 3650 - GENERAL FUND			
FISCAL YEAR 2013-14			
FINAL BUDGET			
9/16/2013			
		Proposed Final Budget	
REVENUES		FY 2013-14	
Taxes			
Line Item Acct			
3010	Property Tax: Secured (est 5.153% Increase)		13,092,378
3011	Unitary		95,036
3020	Property Tax: Unsecured		560,700
3054	Supplemental Property Tax		126,656
3380	Interest		14,345
3409	Rental Income (1255, 1257, 1259 East Valley Road)		48,864
4220	Homeowners Property Tax Relief		77,800
5909	Other Misc Revenue		182,038
	Westmont Payment	4,118	
	AMR - ALS First Responders	93,112	
	Dispatch Services Agreement CSFD	84,808	
5919	Sales Capital Assets - Personal Property		
	ESTIMATED GENERAL FUND REVENUES		14,197,817
	EXPENDITURES		
	Salaries & Employee Benefits		
6100	Regular Salaries		6,261,035
6100	Uniform Allowance		45,500
6100	Auxiliary		20,000
6100	Directors fees		37,800
6300	Overtime		850,000
6400	Retirement Contributions		1,793,563
6475	GASB 45 Prefunding		786,540
6550	FICA/Medicare Tax		97,358
6600	Insurance		1,214,948
	Health Insurance	1,028,739	
	Dental Insurance	147,245	
	Vision Insurance	30,943	
	Life Insurance	8,021	
6600	Employee Assistance Program		1,462
6700	Unemployment Insurance		9,715
6900	Workers Compensation Insurance		759,407
	<i>Salaries & Employee Benefits</i>		11,877,328

		Proposed Final Budget		
Line Item Acct		FY 2013-14		
	Services & Supplies			
7030	Clothing & Personal		20,036	
	Personal Protective Equipment (PPE)			
	Structure Helmets (21)			
	Turnout sets (3)			
7050	Communications		74,115	
	Telephone			
	Cellular phone			
	Satellite phone			
	CAD connectivity & internet			
	TV/Cable for conference room			
	SBCO IT services			
	Hosting Service - AM radio streaming			
7060	Food		2,600	
7070	Household		22,550	
	Kitchen & Janitorial supplies			
	Refuse disposal			
	Shop towels, coveralls service			
	Turnouts cleaned			
	Bottled water			
	Dayroom Chairs @ Sta. 2 (4)			
	Rental housing - refuse			
7090	Insurance: Liability/Auto/Prop.		29,867	
7120	Equipment Maintenance		95,880	
	Vehicle supplies & repairs			
	Equipment supplies & repairs			
	Hydrostatic testing - air bottles			
	Tires & batteries			
	Staff Vehicle Washing			
	Copier/Printer Maintenance			
	Annual maintenance - Tri-Tech			
	VPI annual maintenance			
	RAWS annual maintenance service			
	Lifepak 15 service contract for (2)			
	Annual Ladder Testing			
7200	Structure Maintenance		20,500	
	Station Maintenance			
	Softwater service			
	Landscape Maintenance			
	Pest Control			
	Rental housing - structure maint			
7322	Consulting & Mgmt fees (rental prop)		3,100	

		Proposed Final Budget		
Line Item Acct		FY 2013-14		
7324	Audit & Accounting Fees		25,305	
7400	Medical & First Aid Supplies		20,564	
	Medical supplies			
	Medical oxygen refills			
	Meds & LEMSA required equipment for ME 92			
7430	Memberships		2,500	
7440	Miscellaneous-Hazard Mitigation		90,000	
7450	Office Expense		25,851	
	Office supplies			
	Shipping charges / postage			
	Software updates			
	Outside Printing / copying			
	ESRI software (1 yr)			
	FH Analytics software (1 user)			
	Diagnostic software for vehicles - annual subs			
	Map Book Binders			
	Laptop for Conference room			
	Dept Photos for Archive			
	Google Earth (advanced version) - annual subs			
	Security System for Dispatch			
	Software for AM Radio streaming			
7460	Professional & Specialized		336,500	
	Legal services			
	Computer support			
	Medical exams			
	EMT Instruction			
	Background Investigation			
	Medical director services			
	CPS Testing materials			
	CAD Preplans			
	Web site hosting			
	Standards of Cover / Risk Analysis Studies			
	Website Upgrade			
	Mapping support			
7506	Property Tax Administration		173,000	
7507	ADP Payroll Fees		6,000	
7530	Publications & Legal Notices		2,000	
7580	Rents & Leases - Structure		5,535	
7630	Small Tools & instruments		38,016	
	Radio supplies			
	Shop tools / supplies			
	Haz mat small tool			

		Proposed Final Budget		
Line Item Acct		FY 2013-14		
7630	Portable Radios (30) - Assistance to FF Grant			
	Fire Axes (3)			
	(6) Air Bottles (45 min)			
	(6) Relm VHF Portable Radios			
7650	District Special Expense		37,744	
	Class A foam			
	Fire hydrant supplies			
	Generator emission fees			
	Rope Rescue equipment			
	Nozzles & Fitting for E391			
	Replacement Fire Hose & fittings			
	Service pins			
	Fire shelters (5)			
	Upgrade Red Flag Alert Signs			
	Dept Safety Program			
7650	LAFCO		10,479	
7653	Paramedic/Adv. Med. Train.		2,000	
7671	Special Projects		27,000	
	Fire Prevention Week / Education Materials			
	Annual Report Brochure			
	Code Book Upgrades / Subscriptions			
	Fire Safety / Education Advertising			
	Pre-Hazard Abatement Brochure			
7730	Transportation & Travel		17,000	
7731	Gasoline/Oil/Fuel		50,000	
7732	Training		71,000	
	Level 1 & Level 2 Classes			
	Wildland Fire Training			
	EMT recertification			
	Mechanic training			
	Fire related books			
	Fire prevention courses			
	Vehicles for Auto Extrication			
	Emergency Vehicle Operations Course			
	Workshops / Conferences			
	Blue Card NIMS Training & Certification Program			
	Training - Relm programming			
7760	Utilities		45,000	
	Electricity			
	Natural Gas			
	Water			
	Sanitary District service charge (secured tax)			

		Proposed Final Budget		
Line Item Acct		FY 2013-14		
7760	Rental housing - utilities/secured tax			
	<i>Services & Supplies</i>			1,254,142
	Fixed Assets			
8300	Communications System		20,000	
	Copier/Scanner/Printer		9,690	
	<i>Fixed Assets</i>			29,690
	Other Financing Uses			
7901	Transfer To Pension Obligation (Fund 3651)		741,164	
7901	Transfer To Capital Outlay (Fund 3652)		218,281	
	<i>Other Financing Uses</i>			959,445
	TOTAL EXPENDITURES & TRANSFERS			14,120,605
	Net Financial Impact			77,212
	<i>(total revenues-total expenditures)</i>			
	Est. Beginning Fund Balance @ 7/1/2013		*	3,304,697
	Net Financial Impact			77,212
	Projected Ending Fund Balance @ 6/30/2014			3,381,909
	* Fund Balance - Nonspendable Deposit \$63,234			
	Fund Balance - Committed \$1,200,500			
	Fund Balance - Residual \$ 2,040,963			

MONTECITO FIRE PROTECTION DISTRICT			
FUND 3651 (PENSION OBLIGATION)			
FISCAL YEAR 2013-14			
FINAL BUDGET			
9/16/2013			
		Proposed Final Budget	
	REVENUES	FY 2013-14	
Line Item Acct			
5910	Operating Trf (In) General Fund		741,164
	TOTAL OTHER FINANCING SOURCES		741,164
	EXPENDITURES		
	Other Charges		
7460	Administration Fee		2,190
7830	Interest Expense		112,164
	<i>Total Other Charges</i>		114,354
	TOTAL EXPENDITURES		114,354
	OTHER FINANCING SOURCES & USES		
	Other Financing Uses		
7910	Long Term Debt Principal Repayment		629,000
	<i>Total Other Financing Uses</i>		629,000
	TOTAL OTHER FINANCING USES		629,000
	Net Financial Impact		-2,190
	<i>(total other financing sources-total expenditures-other financing uses)</i>		
	Est. Beginning Fund Balance @ 7/1/2013		2,522
	Net Financial Impact		-2,190
	Projected Ending Fund Balance @ 6/30/2014		332

MONTECITO FIRE PROTECTION DISTRICT			
FUND 3652 (CAPITAL OUTLAY)			
FISCAL YEAR 2013-14			
FINAL BUDGET			
9/16/2013			
		Proposed Final Budget	
	REVENUES	FY 2013-14	
Line Item Acct			
5910	Operating Trf (In) General Fund		218,281
	TOTAL OTHER FINANCING SOURCES		218,281
	EXPENDITURES		
	Capital Assets - Equipment		
8300	Fire Chief Vehicle		49,700
	Patrol 92		155,000
	Squad 91		154,905
	<i>Total Capital Assets - Equipment</i>		359,605
	TOTAL EXPENDITURES		359,605
	Net Financial Impact		-141,324
	<i>(total other financing sources-total expenditures)</i>		
	Est. Beginning Fund Balance @ 7/1/2013		2,192,723
	Net Financial Impact		-141,324
	Projected Ending Fund Balance @ 6/30/2014		<u>2,051,399</u>

MONTECITO FIRE PROTECTION DISTRICT			
FUND 3653 (LAND & BUILDING)			
FISCAL YEAR 2013-14			
FINAL BUDGET			
9/16/2013			
		Proposed Final Budget	
	REVENUES	FY 2013-14	
Line Item Acct			
5910	Operating Trf (In) General Fund		0
	TOTAL OTHER FINANCING SOURCES		0
	EXPENDITURES		
	Capital Assets		
8100	Land		100,000
8700	Construction in Progress		100,000
	<i>Total Capital Assets</i>		200,000
	TOTAL EXPENDITURES		200,000
	Net Financial Impact		-200,000
	<i>(total other financing sources-total expenditures)</i>		
	Est. Beginning Fund Balance @ 7/1/2013		7,812,910
	Net Financial Impact		-200,000
	Projected Ending Fund Balance @ 6/30/2014		7,612,910

MONTECITO FIRE PROTECTION DISTRICT				
FUND 3654 (UHR - MELLO ROOS)				
FISCAL YEAR 2013-14				
FINAL BUDGET				
9/16/2013				
		Proposed Final Budget		
	REVENUES	FY 2013-14		
Line Item Acct				
5910	Operating Trf (In) General Fund		0	
	TOTAL OTHER FINANCING SOURCES			0
	EXPENDITURES			
	Services & Supplies			
7460	Professional & Specialized		19,571	
	<i>Total Services & Supplies</i>			19,571
	TOTAL EXPENDITURES			19,571
	Net Financial Impact			-19,571
	<i>(total other financing sources-total expenditures)</i>			
	Est. Beginning Fund Balance @ 7/1/2013			19,508
	Net Financial Impact			-19,571
	Projected Ending Fund Balance @ 6/30/2014			-63

Montecito Sanitary Budget Sample
format to duplicate
provided by Director Sinsler

**MSD Operations and Maintenance
Approved FY 2013-14 Budget
June 24, 2013**

A/C No	DESCRIPTION	FY 2013-14 Approved
6100	Regular Salaries	1,550,000
6105	Board Salaries	25,000
6108	Auto Allowance - GM	3,600
6270	Standby Pay	50,000
6300	Overtime	20,000
6400	CalPERS Contribution	275,000
6500	FICA / Social Security Contribution	92,000
6510	Medicare Contribution	24,000
6520	Unemployment Tax - SUI	5,000
6600	Group Medical Insurance (ACWA)	268,000
6605	Retirement Medical Benefits	50,000
6610	Life Insurance (ACWA w/Standard Life)	5,400
6615	Short / Long Term Disability (Standard)	14,000
6620	Worker's Compensation	60,000
6640	Dental Insurance (ACWA)	16,000
6650	Uniform Allowance	15,000
	Insurance	
7090	Pooled Liability Ins (<i>Liability, Auto, E&O</i>)	65,000
7091	Property Insurance	9,000
7093	Crime Policy	600
7094	Mobile Equipment	7,000
7110	Employee Physicals	1,000
	<i>New employees and for Class B Driver's License</i>	
7121	Property Maintenance	60,000
	<i>Janitorial Service</i>	
	<i>Landscape Maintenance for Plant & L/S #4</i>	
	<i>Pest Control (Pest, Rodent Control)</i>	
	<i>Tree Maintenance</i>	
	<i>Window Cleaning</i>	
	<i>Misc. Supplies / Painting</i>	
	<i>Property Maint Materials</i>	
	<i>Rain Gutter Cleaning</i>	
	<i>Lab/Stucco Work</i>	

**MSD Operations and Maintenance
Approved FY 2013-14 Budget
June 24, 2013**

A/C No	DESCRIPTION	FY 2013-14 Approved
7122	Vehicle Maintenance	15,000
	<i>Cleaning and Detailing</i>	
	<i>Parts, Tires</i>	
	<i>Shop / Outside Service</i>	
	<i>Smog Testing,</i>	
	<i>Tractor / Forklift Maint.</i>	
	<i>New CCTV Van Registration</i>	
	Collection System Maintenance	
7126	Coll - Equipment Rental	0
7127	Coll - Safety Equipment	3,500
7128	Coll - Equipment (<i>Hoses, cleaning nozzles, etc.</i>)	6,000
7129	Lift Station equipment and maintenance	25,000
	<i>Pump rebuild kits, air compressor, generator servicing</i>	
7130	Spill Clean Up & Response / Property Clean Up	10,000
7133	VacCon Equipment/Repairs	15,000
7134	CCTV Equipment / Repairs	5,000
7135	Private Lateral Replacement Incentive	40,000
7136	Miscellaneous Collection Tools/Supplies	2,500
7137	Mainline Cleaning Services	0
7200	General Operating Supplies	10,000
	<i>Bath Supplies (ServiceMaster)</i>	
	<i>Towels, Mats-cleaning/rental (Mission Uniform)</i>	
	<i>Janitorial/Kitchen Supplies (Smart & Final/ServiceMaster)</i>	
	<i>Coveralls, Rubber Boots, Rain Gear</i>	
	<i>Batteries, Duct Tape, Etc</i>	
7201	Drinking, Bottled Water	1,600
7202	Gloves	3,500
7205	Community & Employee Goodwill	6,000
	<i>Beautification Day / 4th of July Events</i>	
	<i>Misc Lunches / Celebrations / Holiday Party</i>	

**MSD Operations and Maintenance
Approved FY 2013-14 Budget
June 24, 2013**

A/C No	DESCRIPTION	FY 2013-14 Approved
7220	Mailing / Shipping Expenses	2,000
7430	Memberships	30,000
	ACWA	
	CASA	
	CSDA-State	
	CSDA-SBCO. Local Chapter	
	CWEA	
	MERRAG	
	MONTECITO ASSOCIATION	
	SCAP	
	WEF (Water Environment Federation)	
	WERF (Water Environment Research Foundation)	
	GBPSBC	
	Notary Memberships	
7440	Miscellaneous Expenses	500
7450	Office Expenses	16,000
	Copy Machine (lease w / maint.)	
	Office Supplies	
	Outside Printing / Copying	
	Postage Meter Rental	
7454	Books / Subscriptions / Study Guides	1,000
	Professional Services	
7461	Prof Services - Legal	45,000
7462	Prof Services - Accounting	60,000
7463	Prof Services - Engineering	50,000
7464	Prof Services - Computer (IT and GIS)	30,000
7465	Prof Services - Inspection	5,000
7466	Prof Services - Human Resources	15,000
7468	Safety Officer: Admin	0
7500	Customer Relations Expense	5,000
	Newsletters, Handouts (begin FOG program)	

**MSD Operations and Maintenance
Approved FY 2013-14 Budget
June 24, 2013**

A/C No	DESCRIPTION	FY 2013-14 Approved
7506	Administrative Fees	25,000
	<i>Co Fee to Collect on Tax Roll</i>	
	<i>Co Property Tax Fee Admin Fee (FYI: Deducted from Acct 5100)</i>	
	<i>Haz-Mat Permit SB Fire Dept.</i>	
	<i>LAFCO Budget - MSD Fee</i>	
	<i>Misc Admin Fees, Notary Bond</i>	
	<i>SBCo. Air Pollution Cntrl - Generator Emissions</i>	
	<i>Bank of New York Annual Administrative Fee</i>	
	<i>Federal Law/State Posters - Poster Compliance</i>	
	<i>MWD Water Availability Fee (Property Tax)</i>	
7510	Contracted Services/Labor	100,000
Annually	<i>Backflow Prevention Testing (AG Enterprises)</i>	
	<i>Copy Machine Monthly Maint (CCIS)</i>	
	<i>CORT Reports</i>	
	<i>Fire Extinguisher Servicing (Joy Equipment)</i>	
	<i>Internet/DSL Access Annual Fee (Impulse)</i>	
	<i>SmartCover Annual Monitoring/Battery Replacement</i>	
	<i>Security Alarm Services - Quarterly</i>	
	<i>Underground Service Alert - USA</i>	
	<i>Water Heater Servicing (Mission Plumbing)</i>	
	<i>Gate Maint (Perimeter Security Systems)</i>	
	<i>Electrician Services</i>	
	<i>Instrumentation Technician</i>	
	<i>Fabrication Services (Central Machine & Welding)</i>	
	<i>Telephone Programming Services (ATI)</i>	
	<i>Temporary Labor</i>	
	<i>Various Projects throughout the Plant</i>	
	<i>Lift Station Mission Box Annual Monitoring</i>	
7530	Notices / Ads for Publication	1,500
7610	Furniture & Fixtures	5,000
7641	NPDES Permit Requirements - Lab	10,000
	<i>Annual Sampling</i>	
	<i>Ocean Water Sampling</i>	

**MSD Operations and Maintenance
Approved FY 2013-14 Budget
June 24, 2013**

A/C No	DESCRIPTION	FY 2013-14 Approved
7645	NPDES Permit Requirements - Operations	24,000
	<i>Ocean Outfall Inspection</i>	
	<i>Annual SWRCB Discharge Permit Fee</i>	
	<i>Hach WIMS Support & Maintenance</i>	
	<i>Calibrate Influent and Effluent Flow Meters</i>	
	<i>Composite Samplers Annual Servicing</i>	
7650	Election Expenses	6,000
	Plant O & M Expenses	
7651	Analyzer Chemicals	5,000
7652	Biosolids Disposal	90,000
7653	Chemicals for Plant	150,000
7654	Generator Servicing - Plant	2,500
7655	Hazardous Materials Disposal	1,000
7656	Plant Equipment Rental (<i>Forklift</i>)	9,000
7657	Plant Maintenance Materials	50,000
7658	Plant Maintenance Projects	42,000
7659	Plant Safety Expenses	5,000
7661	Polymer	10,500
7662	Small Tools/ Equipment - Plant	4,000
7670	Special Projects	2,500
7700	Laboratory Consumables & Small Equipment	30,000
	<i>Lab Chemicals & Supplies</i>	
	<i>Lab Water Softener (Puretec)</i>	
	<i>Misc. Lab Equipment</i>	
	<i>Purified Water</i>	
	<i>Multiple Tube Fermentation (MFT)</i>	
7701	Laboratory Quality Assurance	5,000
7702	Lab Equipment Maintenance	15,000
	<i>Mettler Balance Calibration</i>	
	<i>Fume Hood Calibration</i>	
	<i>Thermometer Calibration</i>	
	<i>HVAC serving and parts (Westaire)</i>	

**MSD Operations and Maintenance
Approved FY 2013-14 Budget
June 24, 2013**

A/C No	DESCRIPTION	FY 2013-14 Approved
7703	Contract Laboratory Analyses	15,000
7704	ELAP Accreditation	6,000
7722	Board Training/Conf. Registration	3,000
	CASA	
	CSDA	
7723	Board Travel Expenses	5,000
	<i>Meetings, Mileage, Meals, Accommodations</i>	
7724	Staff Training/Conf. Registration	12,000
7725	Staff Travel Expenses	8,000
	<i>Mileage, Meals, Accommodations</i>	
7726	Staff Certifications/Licenses	5,000
	CWEA	
	SWRCB	
	Notary	
	<i>Engineering License Renewal</i>	
7727	OSHA Required Training / Supplies	12,000
	<i>Includes consultant services and new lap top computer</i>	
7728	Safety Boot Allowance	2,700
7731	Local Meeting Expenses	2,000
7740	Fuel and Oil	17,000
	<i>Unleaded and Diesel Fuel</i>	
	<i>Propane</i>	
	<i>Additives</i>	
7761	Water	8,500
	<i>Plant Usage</i>	
	<i>Lift Station Usage</i>	
	<i>Water Tender</i>	

**MSD Operations and Maintenance
Approved FY 2013-14 Budget
June 24, 2013**

A/C No	DESCRIPTION	FY 2013-14 Approved
7762	Natural Gas	2,000
7763	Electricity	120,000
	<i>Plant Usage</i>	
	<i>Lift Station Usage</i>	
7766	Trash & Recycling Service	6,000
7767	Telephone - Local & Long Distance	8,000
	<i>Plant, Lift Station Usage</i>	
7768	Telephone - Cellular	8,000
	<i>Managers Allowance \$65 per month</i>	
	<i>Staff Allowance \$40 per month</i>	
TOTAL O & M EXPENSES		3,851,400
2710	Debt Service Payment - COP's	940,000
TOTAL O&M and DEBT SERVICE		4,791,400
		→

**MSD Operations and Maintenance
Approved FY 2013-14 Budget
June 24, 2013**

		FY 2013-14 Approved
	Capital Improvement Projects (non-COP funded)	
8430	Lift Station No. 2 and 4 Generator Replacement	100,000
8431	Carport Construction (Connecting Maintenance Building and Laboratory)	90,000
8432	Site Security Upgrades	36,000
8433	Testing Laboratory Counter Top	30,000
8434	Plant Davit Arm and Bases	20,000
8435	Main Server and SCADA Server Upgrades	5,000
TOTAL CAPITAL PROJECTS		281,000
TOTAL O&M / DEBT SERVICE / O&M CAPITAL PROJECTS		5,072,400

Agenda

Item #6

RESOLUTION NO. 2013-15

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF ESTABLISHING APPROPRIATION LIMITS
FOR THE 2012-13 FISCAL YEAR
FOR THE MONTECITO FIRE PROTECTION DISTRICT**

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit pursuant to Article XIII B of the State Constitution at a regularly scheduled or noticed special meeting; and

WHEREAS, it is the intent of the Board of Directors to establish a limit for 2012-13 based on the measure approved by the voters July 13, 2010, and

WHEREAS, at least fifteen (15) days prior to this date documentation used in the determination of the appropriations limit attached hereto as Exhibit "A" was available for public inspection in the office of the fire chief, and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Montecito Fire Protection District, as follows:

The appropriations limit of the Montecito Fire Protection District for the 2012-13 fiscal year is \$ 13,470,673.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 16th day of September, 2013, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Secretary

RESOLUTION NO. 2013-15

EXHIBIT A

**MONTECITO FIRE PROTECTION DISTRICT
FISCAL YEAR 2012-13 APPROPRIATION LIMIT
AS APPROVED BY OVERRIDE ELECTION**

REVENUE CATEGORY:	ACTUAL PROCEEDS 30-JUN-13
1. Taxes on Property	
Current Secured Property Tax	\$ 12,500,382
Unitary Tax	105,596
Current Unsecured Property Tax	623,000
Prior Year Secured Property Tax	-49,593
Prior Year Unsecured Property Tax	8,183
Current Supplemental Property Tax	168,875
Prior Year Supplemental Property Tax	8,880
2. Educational Revenue Augmentation	-0-
3. Special Taxes	-0-
4. Interest	18,905
5. Other	
Homeowners' Property Tax Relief	86,445
TOTAL	<hr/> <u>\$ 13,470,673</u>

Agenda

Item #7

**MONTECITO FIRE PROTECTION DISTRICT
REIMBURSEMENT DISCLOSURE REPORT (1)**

FISCAL YEAR 2012-2013

JULY 1, 2012 - JUNE 30, 2013

DATE PAID	BOARD OF DIRECTORS/ EMPLOYEE	LODGING	MEALS	TUITION / REGISTRATION	TRANSPORTATION	MISC. OTHER	TOTAL	DESCRIPTION
07/02/12	K. Kellogg				321.35		321.35	Hill & Ozena Fire
07/09/12	R. Galbraith			152.00	85.91		237.91	ACLS class
08/06/12	T. Ederer					129.29	129.29	Rugged video camera for training
08/14/12	R. Lauritson			210.00			210.00	Tuition - Command 2E
08/21/12	R. Galbraith			152.00	72.59		224.59	PALS class
08/22/12	A. Broumand			153.00			153.00	Fire Hydraulics
09/04/12	S. Davis			154.00			154.00	Fire Hydraulics
09/05/12	K. Hickman	152.51	124.00		180.17		456.68	ONC staging, Antelope Fire
09/17/12	T. Edwards	64.41	45.00		168.54		277.95	Chips Fire
09/28/12	K. Kellogg	162.84	142.00		303.70		608.54	ONC staging, Antelope Fire
09/28/12	L. Bass	384.72	37.71				422.43	Haz mat Continuing Challenge
10/05/12	D. Andreas	384.72		450.00			834.72	Haz mat Continuing Challenge
10/23/12	S. Davis			250.00			250.00	PPA class
10/24/12	T. Edwards			750.00			750.00	PPA class for (3)
10/29/12	R. Galbraith		60.00	150.00	117.88		327.88	S-270, S-290
10/30/12	E. Skei		55.00		192.03		247.03	USAR Tech Search Specialist
10/30/12	J. Jenkins		30.00		193.14		223.14	Tri-Tech conference
10/31/12	T. Ederer	240.90	35.00		166.50		442.40	Confined Space Rescue Tech
11/06/12	C. Lim				189.92		189.92	Mileage - dept business
11/07/12	R. Galbraith		46.00		133.53	87.28	266.81	Confined Space Rescue
11/27/12	J. Saley	93.87	23.00	395.00	168.72		680.59	NFPA Firewise training
01/11/13	S. Chapman			250.00			250.00	Command 2C
01/11/13	S. Davis			200.00			200.00	Command 1A
01/22/13	A. Broumand			200.00			200.00	Command 1A
02/13/13	R. Galbraith		99.00	370.00	130.98		599.98	Paramedic license recert, Trench rescue
02/15/13	T. Edwards		55.00		222.04		277.04	Tech Search Specialist
02/15/13	A. Broumand			345.00			345.00	Command 1B
02/22/13	K. Kellogg			120.00			120.00	Fire Investigation 1A
02/22/13	J. Saley			120.00			120.00	Fire Investigation 1A
03/01/13	T. Edwards	1,131.24	117.00	624.00			1,872.24	Live Fire & truck ops
03/01/13	K. Hickman				144.07		144.07	Base station mtg 2/18, 2/21
03/13/13	S. Davis	986.52	222.91	624.00			1,833.43	Live Burn & firehouse conference
03/15/13	D. Holthe		65.00	624.00	219.22		908.22	Live Burn & firehouse conference
03/25/13	R. McCracken			225.00	77.97		302.97	Advanced Burn Support
03/25/13	L. Bass				231.65		231.65	Firehouse conference
03/25/13	B. Hauser			345.00			345.00	Command 1B
04/01/13	S. Chapman					281.70	281.70	Disaster supply - Gatorade/water
04/12/13	D. Holthe					1,193.49	1,193.49	Misc. PT equipment
05/03/13	J. Zeitsoff					113.05	113.05	Medical safes for E91 & E92
05/03/13	J. Saley	435.72	124.00		5.50		565.22	Fire Safety Conference
05/06/13	G. McLeod			120.00			120.00	Registration (3)
05/14/13	A. Broumand			300.00	119.78	65.00	484.78	PALS & ACLS

**MONTECITO FIRE PROTECTION DISTRICT
REIMBURSEMENT DISCLOSURE REPORT (1)
FISCAL YEAR 2012-2013**

JULY 1, 2012 - JUNE 30, 2013

DATE PAID	BOARD OF DIRECTORS/ EMPLOYEE	LODGING	MEALS	REGISTRATION / TUITION / TRANSPORTATION	MISC. OTHER	TOTAL	DESCRIPTION
05/16/13	K. Fuggles			112.50		112.50	ACLS class
05/17/13	S. Chapman			606.67		606.67	FT 101, 102, 103
05/17/13	S. Davis			326.00		326.00	Command 1B, Instructor 1A
06/13/13	R. McCracken			168.37		168.37	White Fire
06/13/13	A. Broumand				200.00	200.00	Paramedic license recertification
		4,037.45	1,280.62	8,328.17	2,069.81	19,008.26	
NOTE:							
1) Reimbursement Disclosure Report prepared pursuant to California Government Code Section 53065.5							

Agenda

Item #8

Proposal for Fiscal Auditing Services

Montecito Fire Protection District

June 30, 2013

September 5, 2013

Fechter & Company
Certified Public Accountants
1870 Avondale Avenue Suite 4
Sacramento, CA 95825

Contact: Craig R. Fechter, CPA
T (916) 333-5360 F (916) 244-0116
Email: Cfechter@Fechtercpa.com

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September 5, 2013

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

Dear Ms. Lim:

Fechter & Company, Certified Public Accountants, is pleased to present our proposal to provide audit or review services to the Montecito Fire Protection District (the District). The Statement of Firm Qualifications and the credentials listed in the resumes of our team will demonstrate our qualifications, competence, and capacity to perform the audit services requested within the time frame required by the District.

This proposal is an irrevocable offer valid for 60 days after the date of the proposal. I am authorized to represent and to obligate the firm contractually to the District. I am located at 1870 Avondale Avenue, Suite 4, Sacramento, CA 95825, and you can contact me by telephone at (916) 333-5360.

Thank you for considering our proposal. We look forward to a long and successful working relationship with you and your management team.

Very Truly Yours,



Craig R. Fechter, CPA, President
Fechter & Company, Certified Public Accountants

Firm Profile

Fechter & Company, CPAs is a professional corporation formed in April 2005. We provide finance consulting and auditing services to governmental and non-profit entities. We specialize in serving agencies with annual budgets of less than \$25 million.

Fechter & Company is based in Sacramento, with a staff of 4 certified public accountants. Our relatively small practice offers several advantages to you:

- Experienced auditors perform all audit procedures from initial planning meetings through fieldwork to financial statement preparation.
- You receive a high level of personal service with easy access to professionals who can answer your questions and facilitate the audit process.
- Because the firm president performs and supervises on-site fieldwork, the turnaround time from the end of our fieldwork to the report draft is typically only 10 days.
- Working with the same auditors from year to year greatly reduces the time your staff spends familiarizing us with your business procedures. Your audit process becomes increasingly efficient.
- Fechter & Company is pleased to note that Mr. Lamar Edwards, who is of African American descent, is a non-equity partner.

Licensing and Independence

- Our firm is licensed as a certified public accounting firm in the state of California.
- Each CPA in our firm meets the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Our firm has had no disciplinary action taken or pending since its inception in 2005.
- There are no conflicts of interest with the District or its personnel.
- We will continue to maintain requisite insurance coverage—professional liability, workers compensation, business occupancy and auto insurance—throughout the course of our engagement.

Quality Controls

Engagement Partner and Staff for This Assignment

Mr. Craig Fechter will lead the audit while Mr. Scott German and Mr. David Fechter will assist with the fieldwork. Complete resumes are attached to this proposal.

Mr. Fechter takes annual courses on the Governmental Accounting & Audit Update. He completed a course in the implementation of the new Auditing Standards (SAS 108-114) in 2011. He also serves on the accounting advisory board for UC Davis Extension and teaches a course, which serves as a source of continuing professional education.

We have recognized the District's need for staff consistency. You will deal with the same principal each year on the audit – Mr. Craig Fechter, CPA. He will be on site for each day of fieldwork for each year our firm performs your audit.

Internal Quality Control Procedures

- Each member of our firm meets the continuing education and external quality control review requirements contained in the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Each audit staff is required to complete annual update courses for both Government/A-133 and non-profit audits. These courses, which together comprise 26 hours of continuing education, help our audit staff maintain awareness of technical changes in both regular and single audits.
- During the years our firm is not peer reviewed, we conduct annual internal reviews. A principal inspects 4 randomly selected audits and makes notations and recommendations in the same manner as an external peer review. This helps to keep our working papers and audit processes fresh.
- Prior to being released, each audit is reviewed by a partner who is not involved with the audit or the client. This independent partner makes observations and suggestions as to additional audit procedures that should be performed. For new clients, a second partner reviews our audit planning memorandum prior to our beginning the fieldwork in order to ascertain why certain procedures were selected while others were not.

Although our audit staff is extremely experienced, we continually strive to improve our audit quality, from the planning stages to the final report. We actively encourage all staff to suggest new or different procedures.

Technology and Security

We maximize both efficiency and security by using technology recognized as standard in the accounting industry. These are some examples:

- **Microsoft Office Applications**
Since most of our clients use Microsoft applications, we likewise use the programs, which enable us to collaborate on projects.
- **Engagement CS**
We use Engagement CS paperless auditing system to cut processing time and costs. All information can be uploaded to our secure file transfer website.
- **Biometric User Security**
All staff computers are protected with biometric access restrictions.
- **Data Storage**
All data is backed up to our local server daily through our secure VPN. In addition, our server data is backed up daily off-site.
- **Our firm subscribes to approximately a dozen industry periodicals and newsletters. We proactively inform our clients about potential changes in related accounting legislation and standards so they can quickly assess the impact on their organizations. In addition, we offer an annual Government Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) update course to our clients at no additional charge.**

References

Fire Districts Audited

Approximately 70 percent of our firm's revenues are derived from governmental and non-profit audits under *Government Auditing Standards* as published by the U.S. General Accounting Office. We have a specific expertise in auditing local fire departments. Current fire department and other local clients and services performed are as follows:

Lakeside Fire Protection District

Scope of audit: Fechter & Company, CPAs was engaged to provide a special district financial statement and single audit of the Lakeside Fire Protection District under Government Auditing Standards and OMB A-133.

Services provided: Audit of the financial statements, single audit, management letter, and report on internal control structure.

Engagement partner: Craig R. Fechter, CPA

Contact:

Robert Schiwitz, Administrative Services Manager
12365 Parkside Street
Lakeside, CA 92040
619-390-2350 x310

Greater Vallejo Recreation District

Scope of audit: Fechter & Company, CPAs was engaged to provide a special district financial statement audit of Greater Vallejo Recreation & Parks District under Government Auditing Standards and OMB A-133.

Services provided: Audit of the financial statements, single audit, management letter, and report on internal control structure.

Engagement partner: Craig R. Fechter, CPA

Contact:

Romi Selfaison, Finance Director
Great Vallejo Recreation District
395 Amador Street
Vallejo, CA 94590
707-648-4600

References (continued)

Mokelumne Fire Protection District

Scope of audit: Fechter & Company, CPAs was engaged to provide a financial statement audit for the Mokelumne Fire Protection District under Government Auditing Standards and OMB A-133.

Services provided: Audit of the financial statements, management letter and report on internal control structure.

Engagement partner: Craig R. Fechter, CPA

Contact:

Kristy Berry, Finance Director
13157 East Brandt Road
Lockeford, CA 95237
209-727-0564

Alpine Fire Protection District

Scope of audit work: Fechter & Company, CPAs was engaged to provide a financial statement audit for the Alpine Fire Protection District under Government Auditing Standards and OMB A-133.

Services provided: Audit of the GASB 34 financial statements, management letter and report on internal control structure, and preparation of annual report of financial transactions of special districts.

Engagement partner: Craig R. Fechter, CPA

Contact information:

Jean Moore, Finance Director
1364 Tavern Road
Alpine, Ca 91901
619-445-2635

Specific Audit Approach

The District requests that the auditor express an opinion on the fair presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America. We propose that the engagement be divided into the following segments:

Phase I

- Initial planning and preparation
- Preliminary analysis, report preparation, cash and other confirmations
- Information gathering
- Evaluating internal controls

Phase II

- Fieldwork
- Post-field-work activities (e.g., follow-up on pending items, collection of confirmation letters, etc.)

Phase III

- Report finalization and final analysis
- Report delivery and Board of Directors presentation

Initial Planning and Preparation

As the first step in our planning and preparation phase, we will meet with the staff of your company to establish a working relationship. We expect this meeting will involve the District's manager and its controller.

We will deliver a Prepared-by-Client list (PBC), which details the items we will need to perform the audit. We will resolve any ambiguities or questions we or the District might have about the services we are to perform.

We will gather contact information for the District's bankers, attorneys, prior accountant, and other relevant parties, and make inquiries as required by *Government Auditing Standards*.

We will examine prior year's financial statements to develop audit plans for each significant balance sheet and income statement account.

Specific Audit Approach (continued)

Preliminary analysis

The primary focus of an audit is to develop expectations and compare actual financial results against those expectations. We will compare the current year's results with budgetary expectations to identify any areas of material misstatement.

Report Preparation

Unlike other firms, we prepare financial statements prior to field work. Doing so allows us to focus on the overall financial position of the organization and limits our testing of clearly insignificant areas.

Cash and Other Confirmations

We will confirm cash with the bank, any material year-end accounts or grants receivable, grants or donations received during the year, debt outstanding at the end of the year, and any other financial transaction that we consider material to the financial statements as a whole. The decision to confirm a statement item depends on the materiality of the item, the susceptibility of the item to misstatement, or the likelihood of fraud.

Information Gathering

We will obtain the information requested in the PBC along with any associated report required.

1. Testing statistical samples

During sample selection we consider three questions: (1) purpose of the test—attribute or balance testing, (2) susceptibility of the population or process to fraud or misstatement, and (3) size of transactions—small and numerous, or large and infrequent.

2. Testing revenues and disbursements

In testing revenues and disbursements, we determine that the attribute being tested is applied to the transaction as approved by the District's Management and Board; we do not determine whether a balance is valued properly. For example, our sample for disbursements test has two purposes—attributes testing, and control testing. In attribute testing we see whether the amounts posted to the general ledger agree with the invoices and canceled checks. Since disbursements have the potential for defalcation, we check for any suspect or significant transactions that appear to be out of place in your detailed general ledger. We may select 20 items based on the results of a random number generator, and select another 20 to 40 items by scanning the detailed general ledger. The result is an overall sample of 40 to 60 invoices to confirm compliance

Specific Audit Approach (continued)

with board-approved procedures. We determine sample sizes in accordance with the objective of the test, the population to be sampled, and the risk associated with that population. The sample size also depends on the size of the population and whether or not we will be able to properly stratify populations into individually significant and individually insignificant items.

3. Examining the District's internal control structure
Among the items included in the PBC is a questionnaire regarding internal controls. We will review the completed questionnaires and compare them with procedures the District has established for actions such as purchasing, cash and check collections, inventorying fixed assets, billing, payroll disbursement, and budgeting. We will then audit each area of internal control that will materially affect the audit.
4. Determining pertinent laws and regulations
We will examine items such as grant agreements to determine their effect on the District, and audit them if necessary. We will also examine pertinent ordinances to determine whether the District is in compliance.
5. Assessing risk
Generally accepted auditing standards require that we assess the risks of material misstatement and fraud. After analyzing internal controls and evaluating potential weaknesses, we will determine which areas of the audit carry the risk of material misstatement, and take steps to mitigate that risk.
6. Testing for functionality of internal controls
We will conduct random tests on a year-to-year basis to determine the functionality of the District's internal controls. We will randomly select customers and trace each step of each payment into the system over the course of a year. We will audit any area of potential weakness with a specifically designed test.
7. Fire District specific procedures
Fire Districts have a number of different risk factors and areas due to the nature of the district, with the many different types of programs and services offered. We design specific audit procedures to address these risks.

Specific Audit Approach (continued)

Fieldwork

With the assistance of Company personnel, we will test the balances resulting from the following procedures:

- Cash deposits
- Internal control of disbursements
- Payroll
- Revenues
- Inventory control
- Billing and collections
- Unrecorded liabilities

We will also discuss with the Board any specific concerns or procedures they want performed.

Post-fieldwork Activities

Once we complete our fieldwork, we will resolve any pending items and ensure that all requested third-party confirmations have been received. After the District has reviewed the financial statements and any proposed adjusting journal entries, we will obtain signed representation letters from the District and from its counsel that confirm or explain any pending litigation against the District and its effect on the audited financial statements.

Report Finalization and Final Analysis

Prior to finalizing the financial statements, we will perform a second comparison of current year results with prior year results, and budgetary expectations to actual results. Performing these tests subsequent to the audit work provides additional assurance that the financial statements are free of material misstatement.

Report Delivery and Board of Directors Presentation

We will deliver our report in person to the Board of Directors. We will also attend a board meeting to answer questions that the Board may have. Our aim is to create an open line of communication between our firm and your organization so the Board feels comfortable asking for help with any questions or issues that may arise during the year.

Audit Timeline

Audit Timeline

Because the firm president performs and supervises on-site fieldwork, the turnaround time from the end of our fieldwork to the report draft is typically only 10 days. Completion of the final audit report depends on how promptly the District’s staff is able to provide needed reports and confirmations. The typical turnaround is within 3 weeks. The following table shows our timeline for completing the major tasks of the audit.

Phase	Audit Task	Estimated Timeline
I	Entrance conference	October 2013
	Initial planning and audit planning Prepared-by-Client list Information from bankers, attorneys Prior year’s statements	October 2013
	Preliminary analysis Report preparation Cash and other confirmations Internal controls Information gathering Statistical sampling and testing Revenues and disbursements Internal controls Laws and regulations Risk assessment Functionality testing	November 2013
II	Fieldwork: 2-3 days Cash deposits Internal control of disbursements Payroll Revenues Inventory control Billing and collections Unrecorded liabilities	January 2014
	Post-fieldwork activities Third-party confirmations	January 2014
III	Report finalization and final analysis Final analysis	January 2014
	Report draft delivery Final report delivery	January 2014

Compensation

Proposed Fee Schedule for 2013

Financial Statement Audit	\$7,400
Direct engagement costs (e.g.):	\$500
Travel	
Administrative and printing	

Proposed Fee Schedule for 2014 and 2015

We propose a fee increase of 2.5 percent for each of the years 2014 and 2015 if the District chose to renew our contract. Total direct engagement costs for each year will not exceed \$500.

Qualifications

More detailed resumes are available upon request.

Craig R. Fechter, CPA

Fechter & Company, Certified Public Accountants

Classification: President

Years of Experience: 12

Mr. Fechter is the president of Fechter & Company, Certified Public Accountants.

Academic Background

Master of Science in Taxation at Golden Gate University, 2012

Bachelor of Science in Business Administration, Accountancy, California State University at Sacramento, 2001

Professional Certifications and Affiliations

Certified Public Accountant

Member California Society of Certified Public Accountants

Member American Institute of Certified Public Accountants

Adjunct Professor of Accounting, University of California, Davis Extension

Executive Committee, Big Brothers Big Sisters of the Greater Sacramento Area

Scoutmaster, Boy Scouts of America, Troop 320

Facilities, Transportation & Finance Committee, San Juan Unified School District

Past Finance Committee Chair, San Juan Education Foundation

Relevant Experience

Since his graduation from Sacramento State in 2001, Mr. Fechter has worked for two regional CPA firms. During college, he worked for a local sole practitioner. Mr. Fechter has performed financial statement audits of numerous counties and local government agencies, including other non-profit agencies. He has performed these audits in the capacity of both a staff auditor, lead auditor, and engagement partner.

Qualifications

(continued)

Financial Statement Audits

Mr. Fechter has participated in the following audits in the capacity of engagement partner:

Greater Vallejo Recreation & Parks District
Alpine Fire Protection District
Lakeside Fire Protection District
Borrego Springs Fire Protection District
Bonita-Sunnyside Fire Protection District
Carpinteria-Summerland Fire Protection District
South Lake County Fire Protection District
Stanislaus Consolidated Fire Protection

References for the above clients, who worked exclusively with Mr. Fechter, are available upon request.

Single Audit Act Compliance Audits

Mr. Fechter has participated in the following single audits in the capacity of lead auditor:

Marin County
MAAP, Inc.
San Joaquin County
Stanislaus County
Sierra County
San Luis Obispo County
Lassen County

Continuing Professional Education

Mr. Fechter takes annual courses on the Governmental Accounting & Audit Update. He has recently completed a course in the implementation of the new Auditing Standards (SAS 108-114). He also serves on the accounting advisory board for UC Davis Extension and teaches a course, which serves as a source of CPE for Mr. Fechter.

Mr. Fechter is an accomplished public speaker and published author. He has taught CPE courses for the American Society of Women Accountants (Sacramento chapter). He is also the author of accounting-related articles published by *Comstock's Magazine* and *The Nugget*, the journal of the Sacramento District Dental Society.

Qualifications

(continued)

David W. Fechter, CPA

Fechter & Company, Certified Public Accountants

Classification: Audit Senior

Years of Experience: 35

Mr. David Fechter is an audit Senior in the firm of Fechter & Company, Certified Public Accountants.

Academic Background:

Mr. Fechter received his Bachelor of Science in Business Management from California State University at Sacramento in 1971.

Professional Certifications/Accomplishments:

Certified Public Accountant

Enrolled Agent

Relevant Experience

Californation Department of Health and Human Services

Audit Manager (33 years)

Coordinated reviews of Medi-Cal care audit reports conducted in conformance with the Yellow Book, responsible for supervising 8 auditors in the performance of the reviews. Mr. Fechter was responsible for coordinating and completing the audits, appeals, and finalization.

Fechter & Company, CPAs

Senior Auditor (2 years)

Conducted a variety of audits in accordance with the Yellow Book and governmental auditing standards.

Participated in fraud investigations.

Qualifications (continued)

Scott German, CPA

Fechter & Company, Certified Public Accountants

Classification: Partner

Years of Experience: 20

Academic Background

Mr. German received his Bachelor of Science in Accounting from California State University at Sacramento.

Professional Certifications and Affiliations

Certified Public Accountant
Board Member and Treasurer, California Hospice Association
Treasurer, St. Francis of Assisi Catholic Elementary School Parent Club and School Advisory District

Relevant Experience

KPMG Peat Marwick

Audit Manager (6 years)

Provided audit and business consulting to real estate, construction, and non-profit clients. Representative clients include California Dental Association, American Red Cross, United Way.

California's Optometric Association

Director of Business Services

Acted as chief financial officer, human resources, and general business manager. Oversight for financial reporting for five related entities and liaison for one for-profit wholly owned subsidiary.

California Association for Coordinated Transportation

Contract Chief Financial Officer

Assisted with budgets, grant proposals and cost allocations for contacts with the State of California

Fechter & Company, CPAs

Mr. German is a partner in the firm and has been with the firm for two years. He is the lead partner on the Sylvan Cemetery District engagement.

Continuing Professional Education

Mr. German has taken a variety of accounting and auditing courses, the most pertinent of which is the annual Governmental Accounting & Auditing Update published by the American Institute of Certified Public Accountants.

Montecito Fire Protection District

AUDIT PROPOSAL

For Fiscal Year Ending June 30, 2013

Submitted By:

Moss, Levy & Hartzheim LLP
2400 Professional Parkway, Suite 205
Santa Maria, CA 93455
Phone: 805.925.2579
Fax: 805.925.2147

Submitted On:

September 3, 2013

Contact Person:

Ron A. Levy, CPA
rlevy@mlhcpas.com

MONTECTIO FIRE PROTECTION DISTRICT

AUDIT PROPOSAL

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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERSRONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA2400 PROFESSIONAL PKWY, STE 205
SANTA MARIA, CA 93455
TEL: 805.925.2579
FAX: 805.925.2147
www.mlhcpas.comBoard of Directors
Montecito Fire Protection District
595 San Ysidro Road
Montecito, CA 93108

We are pleased to respond to the Montecito Fire Protection District's Request for Proposal for independent auditing services. We have prepared our proposal to address each specification included in the Montecito Fire Protection District's Request for Proposal.

After 57 years in public accounting and more than 37 years of performing nonprofit and local governmental audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim LLP. The firm has evolved from a one-person operation to a regional public accounting firm with offices in Beverly Hills, Santa Maria, and Culver City with clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm, but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements and that is why we strive to constantly improve the quality of our professional services. This degree of dedication coupled with our ability to inform our clients of any new accounting and auditing issues is paramount to our success.

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our audits in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

It is our understanding that we will be responsible for expressing an opinion on the Montecito Fire Protection District's financial statements in conformity with accounting principles generally accepted in the United States of America. It is also our understanding that we will be responsible for issuing the following:

1. Report on the fair presentation of the financial statements in accordance with auditing standards generally accepted in the United States of America.
2. A Management Letter addressed to the Board of Directors of the Montecito Fire Protection District, setting forth recommendations for improvements in the District's accounting systems.
3. We will communicate in a letter to the Board of Directors any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. "Non-reportable conditions" discovered by us will also be communicated in the "Management Letter".
4. We will make immediate, written notification to the Board of Directors of all irregularities and illegal acts or indications of illegal acts of which we become aware.
5. Preparation of the annual State Controller's Report.

We will make all communications to the District as required by the audit standards under which the engagement is performed. Those communications include, but are not limited to:

1. The auditors' responsibility under auditing standards generally accepted in the United States of America.
2. Significant accounting policies.
3. Management judgment and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.
10. Errors, irregularities, and illegal acts.

We will be available to present our audit plan prior to beginning fieldwork.

All work papers and reports will be retained, at our expense, for a minimum of seven years (or the retention timeframe established by the professional standards, whichever is longer) unless the firm is notified in writing by the District of the need to extend the retention period. The work papers are subject to review by state and county agencies and other individuals designated by the District. Accordingly, the workpapers will be made available upon request.

In addition, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers, at your request.

All adjusting journal entries made by us will be discussed and explained to the designated personnel prior to recording. They will be in a format that shows the lowest level of posting detail needed for data entry in the general ledger systems.

If convenient for the District's staff, the approximate target dates for an audit would be as follows:

- (1) Preliminary audit entrance conference with staff – November 11
- (2) Detailed audit plan – November 11
- (3) Fieldwork – November 11-13
- (5) Exit conference with staff – November 13
- (6) Draft of Financial Statements and Management Letter – December 15, 2013
- (7) Issue Audit Report and final Management Letter – within three days of the District's final approval of these documents.

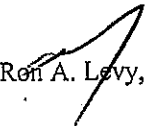
Minimal assistance of the District's staff is required during the course of the audit, however, we ask that the District provide the following: cooperation in answering questions, requested audit confirmations, bank reconciliations, trial balance at June 30, 2013, detailed general ledger for the fiscal year, and other original documentation supporting amounts and disclosures in the financial statements. Also, with the District's approval, our audit team can retrieve and re-file supporting documents, including invoices. We feel this approach minimizes the disruption of the District's routine.

This proposal is a firm and irrevocable offer until October 31, 2013.

Thank you for your consideration and please do not hesitate to contact the authorized representative listed below with any questions, problems, or concerns.

Ron A. Levy, CPA
Partner
2400 Professional Parkway, Ste. 205
Santa Maria, CA 93455
(805) 925-2579

Sincerely,


Ron A. Levy, CPA

MONTECITO FIRE PROTECTION DISTRICT

AUDIT PROPOSAL

INDEPENDENCE

Moss, Levy & Hartzheim LLP is independent of the Montecito Fire Protection District as defined by auditing standards generally accepted in the United States of America.

LICENSE TO PRACTICE IN CALIFORNIA

Moss, Levy & Hartzheim LLP is a properly licensed certified public accounting firm in the State of California, license # 5863. All certified public accountants engaged in the audit of the District are licensed to practice in the State of California and have received at least the minimum number of continuing professional education hours required by the State Board of Accountancy to perform audits under professional standards.

FIRM QUALIFICATIONS AND EXPERIENCE

Moss, Levy & Hartzheim LLP is a minority owned regional firm that performs audits of entities throughout the State of California. The firm currently employs 31 professionals and has annual gross revenues between 4.0 and 4.5 million dollars. Eighty-four percent of the 31 total employees are women or belong to an ethnic minority. The firm has three offices in California; Beverly Hills, Santa Maria, and Culver City.

The audit work will be completed by staff from our Santa Maria office.

The Santa Maria office is currently staffed by eight certified public accountants (two partners, two managers, three audit supervisors, and one senior accountant). In addition, the office employs two staff accountants.

The Montecito Fire Protection District will have one partner and one alternate partner assigned to the audit at all times. In addition, one manager, one senior accountant, and one or two staff accountants will be assigned on a full-time basis to the audit from the Santa Maria office. The Montecito Fire Protection District will also have a computer specialist assigned to the audit on a full-time basis. This individual assists the audit team in documenting the computer system internal control structure.

Please see *Appendix A - Peer Quality Review Report* for a copy of our firm's most recent quality review report.

PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE

It is the firm's policy to have our partners and audit managers involved in the management function of our audits. Having both the partner and audit manager involved in the engagement allows the District to receive immediate responses to questions about accounting and audit topics, concerns, and recommendations.

Mr. Ron Levy will be the partner in charge of the District's audit. Mr. Levy will have primary responsibility for the audit. Mr. Levy will be responsible for final review of the District's audit report, financial statements, and required federal and state tax returns. Mr. Levy will also be responsible for addressing any questions or concerns that arise during the fiscal year. It is the firm's policy to have a partner on site for a majority of the fieldwork. This policy enables the partner to become acquainted with the District's daily operations and key personnel.

Mr. Adam Guise will be the manager assigned to the audit. As manager, Mr. Guise will oversee the day to day operations of the audit and will review all audit areas. Mr. Guise will be at the District for 100% of the fieldwork. He performs in house training for governmental auditing staff members and is in charge of keeping the firm updated on aspects of governmental accounting and auditing issues.

Mr. Travis Hole will be the senior accountant assigned to the audit. As senior accountant, it will be Mr. Hole's responsibility to oversee the staff accountants, do preliminary reviews of audit sections, and to perform more difficult audit sections.

Mr. David Ortiz will be the Information Technology Director assigned to the audit. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz will also perform the statistical sampling procedures for the audit. Also, he will document and test the internal control structure of the computer systems.

MONTECITO FIRE PROTECTION DISTRICT

AUDIT PROPOSAL

PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE- **continued**

In addition to the supervisory staff listed above, one or two staff accountants will be assigned to the audit. All staff accountants have degrees from accredited colleges or universities, have received in-house audit training, and at present have at least one year of auditing experience. All staff accountants will be directly supervised by the manager assigned to the audit at all times. All partners, managers, and staff members have worked on numerous engagements together. Consistently working together will provide the District with a knowledgeable and efficient audit team.

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances. At the request of the District, any Moss, Levy & Hartzheim LLP employee assigned to the audit can be removed and replaced by another qualified employee. Moss, Levy & Hartzheim LLP has an advantage in that there is relatively low turnover in employees as can be seen on individual resumes and therefore, the firm will not use the District as a training ground for its employees.

Please see *Appendix B - Resumes* for each individual's resume.

SIMILAR ENGAGEMENTS WITH OTHER ENTITIES

Moss, Levy & Hartzheim LLP has an extensive background in auditing governmental Districts with over thirty-six years of experience in this specialized field.

Please see *Appendix D - Current and/or Recently Completed Governmental Audits*.

SPECIFIC AUDIT APPROACH

The extent of our work will be what is required to enable us to express an opinion on the financial statements in accordance with:

1. *AICPA Industry Audit Guide for Local Governments,*
2. *AICPA Audit Standards,*
3. Laws of the State of California,
4. Generally Accepted Accounting Principles,
5. Our firm's own additional standards and procedures.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America.

The primary purpose of the audit is to express an opinion on the financial statements, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District.

Our audit will begin when it is convenient for the District's staff. We estimate this date to be in November to perform audit planning and fieldwork. Upon acceptance of the audit proposal, the audit partner or audit manager will contact your Executive Director to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, to prepare audit confirmations, and to address any concerns or questions you may have about the impending audit.

We will schedule approximately two days of fieldwork each fiscal year. During the first fiscal year, we will prepare narrative flow charts and other documentation of the internal control structure of the District, and its major systems, such as income and cash receipts, purchasing and cash disbursements, payroll and personnel, inventory, property and equipment, grant compliance, investment activities, and the budget process. We will gain this information through discussions with appropriate District staff members, and our review of available documented policies, District charts, manuals, programs, and procedures. Once we obtain this information, we will evaluate internal control in order to plan audit testing, and to tailor audit programs specifically for the District. During subsequent audits, we will note any changes to internal control.

MONTECITO FIRE PROTECTION DISTRICT

AUDIT PROPOSAL

SPECIFIC AUDIT APPROACH – continued

For the first year of our engagement, we will utilize the prior fiscal year's financial statements, and our knowledge of your systems to determine materiality for the different audit sections. Each fiscal year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure. The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all the requirements of the AICPA Statement on Auditing Standards (SAS) No. 55, Consideration of the Internal Control Structure in a Financial Statement Audit, as amended by SAS Nos. 78 and 99, Consideration of Fraud in a Financial Statement Audit. We will also perform preliminary analytical review procedures using the prior fiscal year's audited financial statements.

We will also review the following documents in order to determine compliance with laws and regulations:

- (a) Minutes of the Board of Directors with special attention to: indications of new income sources, including state and local grants; expenditure authorizations and related disbursements, including any special or restrictive provisions; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines or fees; and authorization for significant new employees hired.
- (b) New agreements and amendments to new agreements including but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; and other miscellaneous agreements.
- (c) Administrative Code.
- (d) Investment and/or Endowment Policies.

Before April 1 of each fiscal year, we will contact you to provide our detailed audit plan for audit fieldwork. We will also discuss with you any matters that may impact our audit procedures or your financial reporting. Also, we will discuss with you any assistance the District may need with fiscal year-end closing.

Our audit fieldwork will begin after the District has closed its books, which we estimate to be mid-October. The fiscal year-end audit work will begin with an analytical review of all significant balance sheet and revenue and expense accounts, which includes a comparison of prior fiscal year financial statements and current fiscal year budget, to the fiscal year-end trial balance.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the District's financial statements. Our fieldwork includes procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*. We will also maintain compliance with SAS Nos. 103-112 during the fiscal year ended June 30, 2013. These procedures significantly changed the way auditors approach audits and are required for audits with a fiscal year ended beginning after December 31, 2006. This will entail a risk-based audit approach that will increase the time spent on audit planning. Standards also require interviews with audit committee members (if applicable), and/or members of the board of directors and management.

We will also perform audit procedures such as:

- (a) Confirmations, by positive and negative circularizations including but not limited to all cash and investment accounts; selected receivable and income balances; all bonds, loans, notes payable, and capital leases; all notes receivable; all insurance carriers; all legal firms contracted by the District; and other miscellaneous confirmations as deemed necessary,
- (b) Physical verifications and observations of assets.
- (c) Analysis and review of evidential material.
- (d) Interviews and investigative efforts.
- (e) Electronic data processing testing for computer and software reliability.
- (f) Numerous other procedures as deemed necessary for audit completion.

The objective in testing transactions for compliance with laws, regulations, and the provisions of contracts and grant agreements is to express an opinion on whether the District has complied, in all material respects, with applicable compliance requirements, noncompliance with which could have a material effect on each major program. In selecting audit samples for purposes of tests of compliance, we will plan our tests to support a low assessed level of control risk. We will select transactions from each program or area that requires testing. The selection of transactions to test is based on the auditors' professional judgment.

MONTECITO FIRE PROTECTION DISTRICT
AUDIT PROPOSAL

SPECIFIC AUDIT APPROACH – continued

SAS No. 99, *Consideration of Fraud in a Financial Statement Audit* impacts both the planning and the performance of the audit. In planning, the audit team will discuss how and where the financial statements might be susceptible to material misstatement due to fraud. To determine this, we will inquire of management, consider results of analytical procedures, and consider other fraud risk factors. We will review the results of our inquiries and identification of potential fraud areas on a daily basis to ensure compliance with SAS No. 99.

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database systems. This assistance has provided our firm with a thorough background in computer systems in both software applications, and auditing such systems. It is our policy to have a computer specialist as part of the audit team. This individual assists the audit team in documenting the computer system internal control structure and highlighting strengths and weaknesses relating to the computer structure of the District.

Moss, Levy & Hartzhiem LLP uses networked laptop computers for audit fieldwork that connect to our office computer network via the internet. Software used by our staff includes Word, Excel, PPC Engagement Manager, and AuditWare for financial statements preparation. The firm employs a paperless audit approach. We will request the majority of the audit schedules and information electronically.

As part of the audit, we will compose a management letter, informing you of required audit disclosures, and noting certain observations or recommendations that we feel will assist you in strengthening internal control, and/or gaining efficiency in conducting your daily operations. The management letter is intended to be a helpful tool for management based on our experience, and never a critique of operations or management. The management letter is provided to management in draft form, and is subject to revision and approval, prior to issuance.

We will retain working papers and reports at our expense for a period of seven years. In addition, we will make our working papers available, upon your request, to any oversight District or successor auditor, if any.

TOTAL MAXIMUM PRICE

All out of pocket expenses are included in the fee and no additional costs will be passed on to the Montecito Fire Protection District. The Montecito Fire Protection District is, however, expected to provide adequate working space, access to a copier, fax machine, and telephone. We will provide all items and equipment, including laptop computers, scanners, calculators, and office supplies.

The maximum annual audit fees are as follows:

<u>Fiscal Year</u>	<u>Cost of Service</u>
2012-13	\$ 9,450

MONTECITO FIRE PROTECTION DISTRICT
AUDIT PROPOSAL

TOTAL MAXIMUM PRICE – continued

Special audit work as requested by the District will be performed at the stated discounted hourly rates. However, no extended services will be performed unless they are authorized in the contractual agreement, or in an amendment to the agreement.

Partner	\$	125
Manager	\$	90
Senior Accountant/Supervisory Staff	\$	70
Staff Accountant	\$	50
Clerical	\$	20
Computer Specialist	\$	60

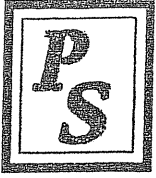
Respectfully submitted,

MOSS, LEVY & HARTZHEIM LLP


Ron A. Levy, CPA

Moss, Levy & Hartzheim LLP is an Equal Opportunity Employer

APPENDICES



POWELL & SPAFFORD, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA
Patrick D. Spafford, CPA

Licensed by the California Board of Accountancy
Members: American Institute of Certified Public Accountants

System Review Report

To the Partners of
Moss, Levy & Hartzheim, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP (the firm) in effect for the year ended December 31, 2011. Our review was conducted in accordance with standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP in effect for the year ended December 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Moss, Levy & Hartzheim, LLP has received a peer review rating of *pass*.

July 11, 2012

MONTECITO FIRE PROTECTION DISTRICT

APPENDIX B - RESUMES

RON A. LEVY, CPA - PARTNER

- California licensed CPA with 37 years of audit experience with governmental entities.
- Partner in charge of all governmental audits, currently including 30 municipal audits (including Redevelopment Agency & Single Audits), 28 school district audits, and 62 special district audits.
- Has assisted governmental clients with year end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Honored as CPA of the year (2006) by the Santa Barbara Chapter of the California Special Districts Association.
- Has met or exceeded all continuing education requirements, including recent courses in:
 - 2013, 2012, and 2011 Governmental Accounting Conferences*
 - GASB Statement No.34 Training Conference*
 - Compliance Auditing, Audit Sampling and Concluding the Audit*
 - Audits of State and Local Governments*
 - Governmental Accounting Update*
 - The Single Audit Act*
 - 2013, 2012, and 2011 School District Conferences*
 - Auditor's Reports on Audits of Local Governments*
 - Planning a Governmental Audit Engagement*
- Member of the following:
 - California Society of Municipal Finance Officers
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
 - California Association of School Business Officials
 - Kiwanis Club
- A Bachelor of Science degree from Oregon State University conferred in 1977.
- Taught accounting courses at a branch of LaVerne College and Chapman College.
- Knowledgeable about all areas of tax law.

MONTECITO FIRE PROTECTION DISTRICT

APPENDIX B - RESUMES

CRAIG HARTZHEIM, CPA – PARTNER (ALTERNATE)

- California licensed CPA with 27 years of audit experience with governmental, non-profit, and commercial entities.
- Engagement partner for governmental and non-profit audits (Beverly Hills office), currently including 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation District of Los Angeles County), 12 school districts and related audits, and 17 municipal audits.
- Has assisted governmental clients with year end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:

2013, 2012, and 2011 Governmental Accounting Conferences

2013, 2012, and 2011 School District Conferences

Audits of States and Local Governments

Preparing Governmental Financial Statements

GAAS Guide

Other Comprehensive Basis of Accounting (OCBOA) Statements

Audit Standards update

Implementing SAS No. 112

Implementing SAS No. 114

Auditing update

Grants Management

- A Bachelor of Science degree in Accounting from Marquette University conferred in 1982.
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues.

MONTECITO FIRE PROTECTION DISTRICT

APPENDIX B - RESUMES

ADAM GUISE, CPA – MANAGER

- Auditor with 6 years of audit experience with governmental and commercial entities.
- Manager for 11 special districts, 10 school district audits, 3 non-profits, 3 municipal audits, and numerous TDA audits
- Has assisted governmental clients with year end closings, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirement, including recent courses in:
2013, 2012, and 2011 School District Conferences
2013, 2012, and 2011 Governmental Accounting Conferences
- Member of the following:
California Society of Certified Public Accountants
- A Bachelor of Science degree in Business Administration with concentrations in public accounting and financial management from California Polytechnic State University, San Luis Obispo.
- Previous work experience included 1 year auditing publically traded corporations with an international public accounting firm.

TRAVIS HOLE, CPA – SENIOR ACCOUNTANT

- Auditor with 3 years of audit experience with governmental and commercial entities.
- Auditor for 3 special district audits, 3 municipal audits, and 6 school district audits.
- Has met or exceeded all continuing education requirements including recent courses in the following:
2013, 2012, and 2011 Governmental Accounting Conferences
2013, 2012, and 2011 School District Conferences
- Member of the following:
California Society of Certified Public Accountants
- Bachelor of Arts degree in Economics and Business with a concentration in accounting from Westmont College.

MONTECITO FIRE PROTECTION DISTRICT

APPENDIX B - RESUMES

PABLO TORRES, CPA – SENIOR ACCOUNTANT

- Auditor with 5 years of audit experience with governmental and commercial entities.
- Auditor for 3 special district audits, 3 municipal audits, and 5 school district audits.
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2013, 2012, and 2011 Governmental Accounting Conferences*
 - 2013, 2012, and 2011 School District Conferences*
- Member of the following:
 - California Society of Certified Public Accountants
- Bachelor of Science degree in Business Administration with a concentration in public accounting and financial management from California Polytechnic State University, San Luis Obispo.
- Previous work experience include 1 year in not-for profit accounting and 3 years in healthcare accounting.

DAVID ORTIZ – INFORMATION TECHNOLOGY DIRECTOR

- Eleven years of audit and computer experience with governmental entities.
- Extensive knowledge of:
 - Network design and implementation
 - Network maintenance and troubleshooting
 - Network security
 - Microsoft, Mac, and Linux operating systems
 - Database systems
 - Various accounting programs
- A Bachelor of Science degree in Business Administration with an emphasis in Accounting from California Polytechnic State University, San Luis Obispo.

MONTECITO FIRE PROTECTION DISTRICT

APPENDIX C - REFERENCES

FIVE CITIES FIRE AUTHORITY

Audit of basic financial statements, preparation of state controllers report

Contact: Nancy Haglund, 805.473.5490

Email: nhaglund@fivecitiesfire.org

140 Traffic Way, Arroyo Grande, CA 93436

CAYUCOS FIRE PROTECTION DISTRICT

Audit of basic financial statements, preparation of state controllers report

Contact: Lori Mozden, 805.995.3372

Email: Roberta@sycsd.com

201 Cayucos Drive, CA 93430

GOLETA UNION SCHOOL DISTRICT

Audit of basic financial statements, Single Audit Report

Contact: Ralph Pachter (805) 681.1200

Email: rpachter@goleta.k12.ca.us

401 N. Fairview, Goleta CA93117

MONTECITO FIRE PROTECTION DISTRICT

APPENDIX D - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

SANITARY DISTRICTS

Cayucos Sanitary District
County Sanitation Districts of LA County -
All 25 Districts
Encina Wastewater Authority
Goleta Sanitary District
Orange County Sanitation District-Internal audits

WATER/IRRIGATION DISTRICTS

Aldercroft Heights County Water District
Foothill Municipal Water District
Main San Gabriel Basin Watermaster
Marina Water District
North Marin Water District
Soquel Creek Water District
Valley County Water District
Valley of the Moon Water District

UTILITY DISTRICT

Georgetown Divide Public Utility District

AMBULANCE SERVICES DISTRICTS

Cambria Community Healthcare District
North Coast Emergency Medical Services

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District
Five Cities Fire Authority
Orcutt Fire Protection District

CEMETERY DISTRICTS

Arroyo Grande Cemetery District
Atascadero Cemetery District
Gridley-Biggs Cemetery District
Lompoc Cemetery District
Oak Hill Cemetery District
San Miguel Cemetery District
Santa Margarita Cemetery District
Santa Maria Cemetery District
Shandon Cemetery District

BUILDING AUTHORITY

County of San Diego Regional Building Authority

COMMUNITY SERVICES DISTRICTS

Cambria CSD
Cuyama CSD
Groveland CSD
Los Alamos CSD
Los Osos CSD
Nice CSD
Oceano CSD
Rancho Murieta CSD
Santa Ynez CSD
Templeton CSD
Vandenberg Village CSD

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District
Hayward Recreation and Park District
Isla Vista Recreation and Park District
Mountains Recreation and Conservation
Authority
Pleasant Valley Recreation and Park District
Rancho Simi Park and Recreation District

TRANSPORTATION DEVELOPMENT ACTS

Arroyo Grande
Beaumont
Brawley
Calexico
El Centro
Grover Beach
Holtville
Paso Robles
San Luis Obispo Council of Governments
Santa Barbara Council of Governments
Santa Cruz County Regional Transportation
Commission
South County /San Luis Obispo Transit
South County Area Transit
Transportation Authority of Marin County
Transportation Authority of Monterey County

TRANSIENT OCCUPANCY TAX AUDITS

Arroyo Grande
Bellflower
Bishop
Calexico
Carmel
Ojai
Santa Maria
South Lake Tahoe
Watsonville
Whittier

OTHER PUBLIC SCHOOL ENTITIES

Academia Semillas Del Pueblo Charter School
Antelope Valley Schools Transportation District
East Bay Regional Occupational Program
Family Partnership Charter School
Garr Academy of Mathematics and Entrepreneurial
Studies
Santa Barbara County Special Education Local
Plan Area
Pacoima Charter School
Santa Ynez Valley Charter School
Southern California Regional Occupational Center
Stella Academy
Synergy Charter School
Tri-Valley Regional Occupational Program

MONTECITO FIRE PROTECTION DISTRICT

APPENDIX D - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS (continued)

CITIES AND REDEVELOPMENT AGENCIES

Adelanto
Arcata
Arroyo Grande
Atascadero
Beaumont
Bellflower
Brawley
Buellton
Calabasas
Calexico
Camarillo-Internal control audits
Clayton
County of San Diego Redevelopment Agency
Dinuba
El Cerrito
Eureka
Fillmore
Fort Bragg
Greenfield
Grover Beach
Gustine
Healdsburg
Hercules
Holtville
Imperial
Lathrop
Lemon Grove
Lompoc
Lynwood
Morgan Hill
Oakdale
Ojai
Pacifica
Paradise
Paso Robles
Santa Maria
Susanville
Taft
Tracy
Watsonville
Whittier
Winters
Yuba City

PUBLIC FINANCING AUTHORITIES

The majority of our municipalities issue debt through an established public financing authority.

COUNTIES

Los Angeles County (Master List)
San Diego County (Master List)

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Calaveras County Office of Education
Calipatria Unified School District
Carpinteria Unified School District
Casmalia School District
Castaic Union School District
Cayucos Elementary School District
Coast Unified School District
Cold Spring School District
College Elementary School District
Cuyama Joint Unified School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Guadalupe Union School District
Graves School District
Heber School District
Hope Elementary School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lagunita School District
Lancaster School District
Los Alamos Elementary School District
Los Olivos Elementary School District
Magnolia Union School District
Manhattan Beach Unified School District
Meadows Union School District
Mission Elementary School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Orcutt Union School District
Pacific Elementary School District
Palmdale School District
Pleasant Valley School District
San Ardo Elementary School District
San Lucas Elementary School District
San Miguel School District
Santa Maria High School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Templeton Unified School District
Torrance Unified School District
Vista del Mar Elementary School District
Westmoreland Elementary School District
Washington School District
Wilsona School District



County of Santa Barbara
Office of the Auditor-Controller

Proposal to Provide Independent
Audit Services to



MONTECITO FIRE PROTECTION DISTRICT

595 San Ysidro Road • Santa Barbara, California 93108 • (805) 969-7762 • FAX (805) 969-3598

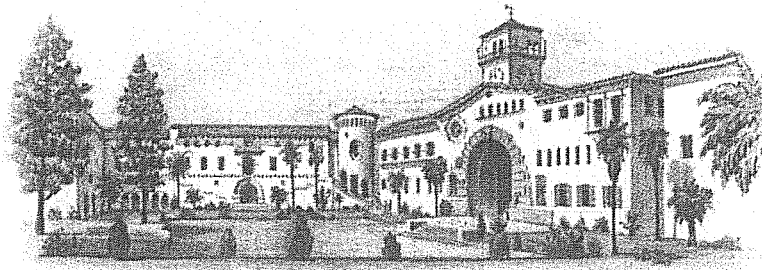
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COUNTY OF SANTA BARBARA

ROBERT W. GEIS, C.P.A.
Auditor-Controller

THEO FALLATI, C.P.A.
Assistant Auditor-Controller



County Administration Building
105 E. Anapamu Street, Rm. 303
Santa Barbara, CA 93101
(805) 568-2100

Auditor@co.santa-barbara.ca.us

Mailing Address:
P.O. Box 39
Santa Barbara, CA 93102-0039
Fax: (805) 568-2016

OFFICE OF THE AUDITOR-CONTROLLER

August 23, 2013

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

Dear Chief Hickman,

We are pleased to submit our proposal to provide independent audit services to the Montecito Fire Protection District. Our proposal is in response to your request for a proposal to audit Montecito Fire Protection District's basic financial statements for the fiscal year 2012-2013.

Our office brings a high level of professionalism and experience gained through numerous years of providing auditing services to your district, as well various other special districts. Familiarity with the district's operations and issues will enhance efficiency in our audit engagement, and our team will work diligently to ensure that we meet your deadlines.

We believe that we can provide the Montecito Fire Protection District with the best team to serve you. If you have direct questions or need additional information please feel free to contact me at (805) 568-2456. We look forward to working with you on this engagement.

Sincerely,

Heather Fletcher
Santa Barbara County Audit Manager

Qualifications and Experience

The Internal Audit Division of the County of Santa Barbara has conducted independent audits and provided services to special districts and other governmental agencies since County formation.

Robert W. Geis, CPA, CPFO, Auditor-Controller, began his service with the County of Santa Barbara in 1979 as an auditor in the Internal Audit Division of the Auditor-Controller's Office. He has also served as the business manager for Public Works and as the Assistant Treasurer-Tax Collector for the County before being elected Auditor-Controller in November of 1990 and took office in January 1991. Bob is a graduate of The Ohio State University, a Certified Public Accountant and a Certified Public Finance Officer.

Theo Fallati, CPA, CPFO, Assistant Auditor-Controller, came to the County in 1992 after an extensive career in public accounting and in private industry. Prior to becoming Assistant Auditor-Controller, Theo held the positions of Chief Deputy Controller and Division Manager of Financial Reporting, Budget and Cost. Theo is a graduate of Cal Poly San Luis Obispo, a Certified Public Accountant and a Certified Public Finance Officer.

Heather Fletcher, MBA, CPA, CFE, Audit Manager, has approximately 15 years of experience in accounting and auditing. She started her career at a CPA firm as a staff accountant and quickly became an audit manager. During this part of her career, she was responsible for audits of municipalities including County, City and School District audits. Heather later moved to a position as the Accounting Supervisor of School District in Florida. She was successful in preparing the District's first Comprehensive Annual Financial Report and winning the GFOA award for excellence in financial reporting. Approximately seven years ago, Heather moved to California and started working at the County of Santa

Qualifications and Experience

Barbara as the Division Chief of the Financial Accounting and Customer Support group, holding the responsibility of managing the payment process and accounting for the County. Heather later moved to the Audit Manager position and currently holds this position. As the Audit Manager, Heather is responsible for managing the performance of financial, operational, compliance, and forensic audits. The financial audits performed by the internal audit division are primarily of special districts. Heather is also responsible for reporting audits and making other recurring communications to the Board of Supervisors.

Kyle Slattery, CPA, has over five years of experience in accounting and auditing. Kyle began working for the County Auditor-Controller as a Property Tax and Special Projects summer intern in 2004, before interning with a Big 4 public accounting firm in 2007. After graduating from the accounting program at Cal Poly San Luis Obispo in 2008, Kyle joined the 8th largest public accounting firm in the nation, where he became a Supervising Senior Associate, Lead Campus Recruiter, and National Training Instructor. As Supervising Senior, Kyle was primarily responsible for supervising financial statement audits of private business enterprises in various industries. Kyle returned to the County in 2012 as an Audit Supervisor, where he presently is responsible for supervising financial audits of Special Districts and other audits performed by the County. Kyle brings significant accounting and auditing experience to the audit team.

Qualifications and Experience

Throughout the years, we have provided auditing services to many independent special districts, including other fire protection districts. As the chief fiscal officer of the County, the Auditor-Controller is responsible for oversight of the County's Fire Protection District funds, which are used to account for fire and medical emergency services provided by the County. This responsibility gives the Auditor-Controller and his staff direct knowledge of fire operations and activities similar to those of the Montecito Fire Protection District.

Our audit team specializes in governmental accounting and auditing. The experienced staff auditors that will be assigned to the audit have previous experience working on the district's audit, and have a thorough knowledge of the fundamental principles of governmental accounting and auditing. Our staff auditors are accounting professionals that have experience primarily auditing independent Special Districts. Most of our staff has previous experience working in other divisions within our office or within other County departments.

We are members of the Government Finance Officers Association, the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, and the Association of Certified Fraud Examiners. The County follows the highest professional audit standards, has an unqualified peer review opinion, and has the knowledge and training to comply with generally accepted auditing standards, the State Controller's Minimum Audit Requirements for California Special Districts, and Government Auditing Standards.

Audit Approach

Our approach is a risk-based audit approach. We assess risks of material misstatements in your financial statements and design procedures to address those risks. This allows us to focus our time on areas of higher risk, resulting in an efficient and effective audit.

During the **planning phase** of the audit, we will obtain a thorough understanding of the Montecito Fire Protection District and its environment, including its internal controls, to assess the risk of material misstatement in the financial statements, and to design the nature, timing, and extent of further audit procedures.

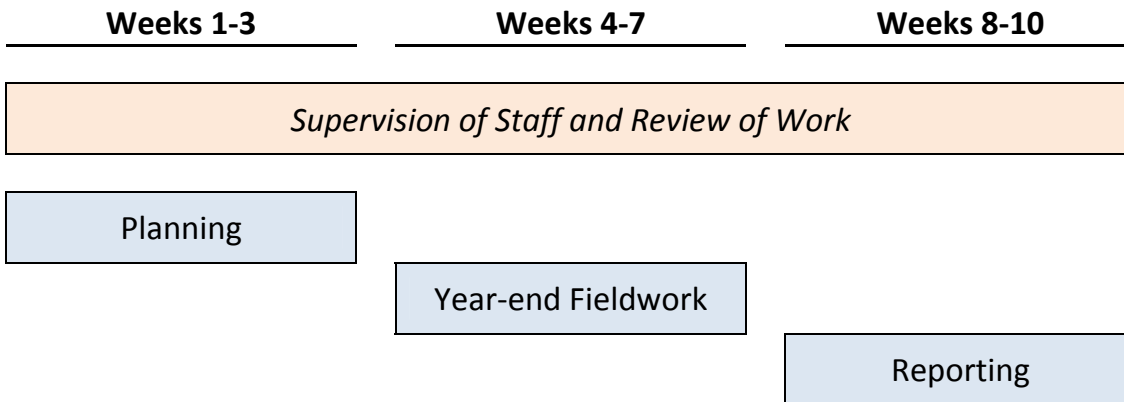
During the **fieldwork phase**, we will perform audit procedures in response to the assessed risks identified and evaluate the sufficiency and appropriateness of audit evidence obtained.

During the **reporting phase**, we will formulate and provide an opinion on the financial statements. In addition, we will provide a letter containing certain required communications to the Board and District management in relation to the audit and a communication on matters related the Montecito Fire Protection District's internal controls over financial reporting, compliance, and other matters.

Adequate **supervision and review** of staff and **proactive communication** with District management will occur continuously throughout the audit. Our approach is structured to minimize the impact on your operations.

Audit Timeline

For the audit of the fiscal year 2012-2013 financial statements, if we are engaged to perform the audit by or before October 2013, we anticipate adhering to the following audit timeline in order to issue our audit report in **December 2013**:



This timeline is based on anticipated cooperation from your staff, including timely receipt of satisfactorily prepared client schedules, and the assumption that unexpected circumstances will not be encountered during the audit.

For this audit, we will be able to leverage off of the knowledge and experience gained during the previous audits to reduce the audit hours we incur as well as the time commitment of your staff.

Audit Fees

We propose the following fixed-fee for our services:

FY 12-13 Financial Statement Audit Fee: \$12,500

The scope of services and compensation in our contract will be predicated upon expectations of reasonable cooperation by your management and staff and the absence of any irregularities or circumstances which might necessitate the extension of audit service beyond the normal scope of auditing services. Should irregularities occur, the absence of such reasonable cooperation, or increase in the level of service required under applicable law, regulations or professional standards, or other unforeseen conditions be encountered which might necessitate the extension of auditing work beyond the scope of normal auditing procedures, we will advise you promptly in writing of the circumstances and if appropriate request an equitable adjustment in the maximum fee before we incur significant additional time.

The annual fee will be billed and due at the completion of the audit.

MONTECITO FIRE PROTECTION DISTRICT

APPENDIX D - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS (continued)

OTHER DISTRICTS

Beach Cities Health District
County of San Diego - Emergency Services Organization
County of San Diego First 5 Commission
County of San Diego In-Home Supportive Services
Public Authority
County of San Diego Health and Human Services Agency
Child Development Program Grant
County of San Diego MIOCR Grant
County of San Diego RLETC Grant
County of Los Angeles Delta Sigma Theta, Head Start
Program, Inc.
County of San Diego District Attorney's Office of
Auto Insurance Fraud Grant, Urban Auto Fraud
Grant and WC Insurance Fraud Grant
Los Angeles County Flood Control District
Marin/Sonoma Mosquito and Vector Control District
Mosquito and Vector Management District
San Diego Geographic Information Source
Tracy Area Public Facilities Financing Agency
West Contra Costa Integrated Waste Management Authority