

**MONTECITO FIRE PROTECTION DISTRICT****Finance Committee Meeting Agenda**

Thursday, January 14, 2015 at 2:00 p.m.

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

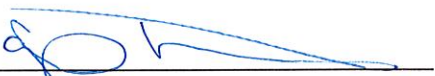
## Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of December 2015 financial statements.
3. Review PARS OPEB Trust Program statement for November 2015.
4. Consider making additional budget policy recommendations for FY 2016-17 budget preparation.
5. Fire Chief's Report.
6. Consider changing dates of February, March and June Finance Committee meetings.
7. Requests for items to be included in the next Finance Committee Meeting.
8. Adjournment.

The next meeting is scheduled for Thursday, February 11, 2016 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is January 11, 2016.

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

Note: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District office at 969-7762. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements. Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection during normal business hours at Montecito Fire Protection District located at 595 San Ysidro Road.

January 14, 2016



## **Notes for Finance Committee Meeting**

Thursday, December 10, 2015 at 2:00 p.m.

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

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

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

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

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

There were no public comments at this meeting.

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

After thorough review of the financial statements, the motion was made by Director van Duinwyk, seconded by Director Sinsler to recommend the approval of the financial statements ending November 30, 2015.

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

Ms. Gil stated that the PARS and Highmark representatives will be at the January Regular Board Meeting.

- 4. Review and make recommendation for approval of Resolution 2015-12, Establishing Budget and Financial Policies.**

The motion was made by Director van Duinwyk, seconded by Director Sinsler to recommend the approval of the amended Resolution.

- 5. Fire Chief's Report.**

Chief Hickman stated that \$32,200.00 was remitted to the District for radios that had been returned to the vendor.

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

There were no requests.

- 7. Adjournment.** At 2:54 p.m.

The next meeting is scheduled for Thursday, January 14, 2016 at 2:00 p.m.



# Agenda Item #2



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

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 12/1/15	2,424,232.47	190.91	2,212,831.04	4,585,109.89	9,222,364.31
Income:					
Tax Revenue	5,923,320.24	-	-	-	5,923,320.24
CSFD Dispatch Services	21,714.00	-	-	-	21,714.00
	<u>5,945,034.24</u>	-	-	-	5,945,034.24
Expenses:					
Claims Processed	(957,270.67)	-	-	(2,750.00)	(960,020.67)
Payroll	(966,484.26)	-	-	-	(966,484.26)
Other:					
Reimbursed expenses*	-	-	-	-	-
	<u>(1,923,754.93)</u>	-	-	(2,750.00)	(1,926,504.93)
Cash Balance at 12/31/15	<u>6,445,511.78</u>	<u>190.91</u>	<u>2,212,831.04</u>	<u>4,582,359.89</u>	<u>13,240,893.62</u>
Cash in Treasury per Balance Sheet	<u>6,991,546.52</u>	<u>190.91</u>	<u>2,212,831.04</u>	<u>4,582,359.89</u>	<u>13,786,928.36</u>
<b>Difference</b>	546,034.74	-	-	-	546,034.74
<b>Reconciliation:</b>					
Outstanding payroll payments					
Delta Dental	14,188.66	-	-	-	14,188.66
Vision Service Plan	2,670.20	-	-	-	2,670.20
CalPERS retirement contributions	78,421.34	-	-	-	78,421.34
Mass Mutual contributions	21,459.00	-	-	-	21,459.00
Payroll direct deposit	352,938.65	-	-	-	352,938.65
Payroll checks	242.75	-	-	-	242.75
Accounts payable (Acct 1210)	<u>76,114.14</u>	-	-	-	<u>76,114.14</u>
	546,034.74	-	-	-	546,034.74

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

Payee	Description	Amount
<b>Fund 3650 - General</b>		
ADP Inc	ADP fees, 2 periods	554.72
Advanced Cable Systems	Tested and ID'd mapping of all network connections	600.40
Aflac	Employee paid insurance, November	1,549.22
Andreina Ruiz	Annual report photography fee (Pmt 2 of 2)	600.00
Andrew Seybold Inc	Service calls for Channel 11 failure	660.73
Andrew Seybold Inc	Service calls for Command 13 issues	157.63
Angel L Iscovich	Medical director services, July-December 2015	3,000.00
Animated Data Inc	Stats FD annual support: 11/15/15-11/14/16	225.00
A-OK Mower Shop Inc	Chainsaw repair parts	25.62
Bound Tree Medical	Patient medical supplies	1,336.02
Branch Out Tree Care LLC	Tree removal service at Sta. 1	3,550.00
California Special Districts Assoc	CA Special Districts Assoc: Montecito Fire, 2016	5,140.50
Callback Staffing Solutions LLC	Online scheduling program, monthly fee	94.50
Capitol Public Finance Group LLC	Financial policies consulting, Sept.	2,975.00
Capitol Public Finance Group LLC	Financial policies/land acquisition research, Oct.	2,625.00
Chapman, Scott	S. Chapman Reimb: Management 2C	1,214.38
Chapman, Scott	S. Chapman Reimb: Columbia Southern HY 1010	567.00
Conexis Benefits Administrator LP	FSA administrative fee, 2 months	195.50
Conexis Benefits Administrator LP	Montecito Fire FSA plan pmts, 11/25-12/23/15	1,648.80
Cox Communications	CAD connectivity & Internet	2,761.04
Davis, Shaun	S. Davis Reimb: CPR cards/manuals	136.30
Day Wireless Systems	Service call to repair Pyramid repeater in BC	1,435.00
Dino Denunzio's Paint & Body Shop	Auto body repairs to U91	2,405.43
E Wave	Website programming for Dispatcher applications	240.00
Economy Tree	Post-project chipping: SY Ranch area	1,460.00
Ederer, Travis	T. Ederer Reimb: New hire interview panel lunch	115.25
Entenmann Rovin Co	Badge and case for Dispatcher retirement gift	300.98
Entenmann Rovin Co	Badge for dispatcher new hire	222.70
ESRI Inc	Mapping software annual maint. fee: 02/16-01/17	1,000.00
Freedom Signs	Replace reflective stripes on U91	215.00
Geo Elements LLC	CWPP study, November (Project to date \$52,388)	2,578.00
Goldman Magdalin Krikes LLP	Worker's comp legal services	280.00
GovConnection Inc	Computer system replacement plan (budgeted)	35,985.54
Grainger Inc	Cal Fire crews in-kind payment (Grainger)	5,594.06
Hugo's Auto Detailing	Car wash service, November	180.00
Hugo's Auto Detailing	Full service detail: PT92	100.00
Impulse Internet Services	Phone services, Dec. & Jan.	1,002.40
Informaco Emend Billing Service	IT support, November	4,600.00
Informaco Emend Billing Service	IT support (billable), November	2,100.00
Interstate Batteries of Sierra Madre	Vehicle batteries for E92	738.40
Kwik Freeze Refrigeration	Service call for freezer, Sta. 1	95.00
Liebert Cassidy Whitmore	Labor attorney fees, October	245.00
Liebert Cassidy Whitmore	LCW Annual Conference Registration: Taylor, Gil	1,800.00
Marborg Industries	Refuse disposal	499.06
Mission Uniform Service Inc	Shop towels	486.41
Mitchell1	Vehicle diagnostic software renewal	1,728.00
Montecito Journal	Gibraltar Fire thank you ad	552.50
Montecito Water District	Water service	555.82
National Fire Fighter Wildland Corp	PPE: Wildland pants	191.67
Norm Katz Psy D	Pre-employment screening	400.00
O'Connor Pest Control-Sb Accts	Quarterly pest control maintenance	178.00



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

Payee	Description	Amount
PARS Public Agency Retirement	PARS OPEB Contribution for FY 15-16	823,478.00
Peyton Scapes	Landscape maintenance	550.00
Precision Imaging	Office copier usage fee, November	270.04
Ready Refresh By Nestle	Bottled water, 2 months	450.64
RLF Trucking	Sand delivery charge, 2 trips	475.00
Sansum Clinic	TB test	26.00
Sansum Clinic	Pre-employment medical exam	757.50
Santa Barbara Trophy	Shadow box for dispatcher retirement gift and name b	136.67
Santa Barbara Trophy	Employee retirement recognition plaque	70.20
Satcom Global Inc	Satellite phone charges, 2 months	299.34
SB County American Payroll Assoc.	American Payroll Association: A. Gil, FY15-16	50.00
SB County Auditor-Controller	Additional user tax	40.60
SB County Special Districts Assoc	SBCo Special Districts: MFPD, 2016	300.00
SB County Treasurer-Tax Collector	Secured taxes for 3 MFPD properties	3,797.82
Smardan Hatcher Company	Hydrant gauges	33.51
Smardan Hatcher Company	Replace kitchen sink/bathroom faucet, Sta. 2	628.11
Southern California Edison	Electricity service	5,031.07
Southern Counties Fuels	Diesel fuel, 2 trips	2,020.40
Sprint	E92 Sim card for MDC	37.99
Staples Credit Plan	Office supplies	652.64
Taylor, Kevin	K. Taylor Reimb: Columbia Southern MSE 6201	742.50
The Gas Company	Gas service, Sta. 1	194.42
The Village Service Station	Gasoline charges, October	1,555.76
The Village Service Station	Gasoline charges, November	1,577.24
Tierra Verde Tree Care	Post-project chipping: 2500 E Valley Road	4,937.50
US Bank Corporate Card (2 stmts)	CA state flags (credit)	(96.00)
	C. Hickman: Fire asgmt toll fee	7.25
	Wasp spray for fire crews	9.71
	Subscriptions: online fax, offsite server	18.94
	Subscriptions: online fax, offsite server	18.94
	Small engine fuel	20.11
	Office supplies and postage charges	69.57
	Fan for BC office	78.83
	Liebert Cassidy HR webinar (Gil, Taylor)	85.00
	T. Ederer: BlueCard Command renewal	90.00
	Meal for shift personnel	100.93
	Cases for controlled substances, 921 phone case	105.15
	Knox padlock	110.16
	Gasoline charges	121.91
	K. Kellogg: Fire asgmt meals/hotels	123.05
	USB charger mounts/repair part for USAR 91	139.49
	Class A uniform hat for 903	145.13
	Prevention lunch/Dispatch hiring panel meals	230.83
	Flashlight and standard batteries	231.76
	Office supplies, Smokey Bear planners	239.18
	CSDA Conference: K. Taylor expenses	248.32
	C. Hickman: Fire asgmt meals/hotel	248.52
	Gasoline charges	307.89
	Tools: wood cutter, bolt cutter, wildland	394.08
	Computer server switches	523.39
	Mechanic supplies, vehicle lamp kits, U93 battery	553.33
	Fire asgmt gas charges	815.53

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

<b>Payee</b>	<b>Description</b>	<b>Amount</b>
	Small engine fuel	850.67
	CSDA Conference: Hickman/Taylor/Gil	1,711.26
	G. Ventura: Fire asgmt meals/hotels/rental car	2,141.99
Verizon California	Phone services	1,269.52
Verizon Wireless	Wireless service, October	1,082.00
Village Automotive Repair Inc	Mount tires and alignment for P920	259.70
		<u>957,270.67</u>
 <b><u>Fund 3653 - Land &amp; Building</u></b>		
Rincon Consultants	Phase I Environmental Site Asmt - San Leandro	2,500.00
Kennedy Accounting	Water transfer processing fee - San Leandro	250.00
	Fund 3653 Total	<u>2,750.00</u>

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

Regular Salaries	\$	500,691.73
Part-Time Salaries		6,731.79
Directors Fees		1,485.00
Auxiliary		1,521.50
FLSA Safety		5,824.20
FLSA Dispatch		3,906.70
Overtime		113,660.32
Dispatch Cadre Earnings		2,433.60
Mass Mutual 457 Contribution		8,200.00
4850 Labor Code Payroll		36,448.75
Uniform Allowance		23,083.33
Text Message Allowance		<u>4,460.00</u>
 Gross Wages	 \$	 708,446.92
 District Contributions to Insurance		 120,496.62
District Contributions to Medicare/FICA		9,373.71
District Contributions to SUI		6,486.68
CalPERS Employee Contribution, District paid		50,562.36
CalPERS Employer Contribution, Employee paid		(26,632.78)
CalPERS, District Contribution		102,851.08
Health and Dependent Care FSA Contributions		(3,551.07)
Due to AFLAC		<u>(1,549.26)</u>
 Total Benefits		 <u>258,037.34</u>
<b>Grand Total</b>	<b>\$</b>	<b><u>966,484.26</u></b>

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Holthe, D.	11/21/15		24.0	1,991.88	1,991.88			
Lauritson, R.	11/21/15		24.0	2,925.72	2,925.72			
Poulos, T.	11/24/15		24.0	1,544.04	1,544.04			
Fuentes, E.	11/25/15		24.0	1,860.48	1,860.48			
Grant, L.	11/25/15		24.0	1,063.44	1,063.44			
Holthe, D.	11/25/15		24.0	1,991.88	1,991.88			
Widling, A.	11/25/15		24.0	1,925.00	1,925.00			
Purguy, P.	11/26/15		24.0	1,323.00	1,323.00			
Grant, L.	11/27/15		24.0	1,063.44	1,063.44			
Holthe, D.	11/27/15		24.0	1,991.88	1,991.88			
Whilt, S.	11/27/15		24.0	1,182.24	1,182.24			
Widling, A.	11/27/15		24.0	1,925.00	1,925.00			
Zeitsoff, J.	11/27/15		24.0	1,496.52	1,496.52			
Fuentes, E.	11/28/15		2.0	155.04	155.04			
Briner, A.	11/29/15		24.0	1,714.32	1,714.32			
Hauser, B.	12/01/15		12.0	699.30	699.30			
Poulos, T.	12/03/15		24.0	1,544.04	1,544.04			
Skei, E.	12/03/15	8.0	16.0	1,208.40	1,208.40		107.40	EMS County meeting
Bennewate, B.	12/04/15		2.0	107.40	107.40			
Klemowicz, E.	12/04/15	4.0	20.0	1,170.90	1,170.90			
Mann, K.	12/05/15		24.0	1,730.52	1,730.52			
McCracken, R.	12/05/15		2.0	132.12	132.12		132.12	Paramedic testing preparation
Whilt, S.	12/05/15		2.0	98.52	98.52		98.52	Paramedic testing preparation
Wrenn, B.	12/05/15		24.0	1,063.44	1,063.44			
Bennewate, B.	12/06/15		24.0	1,288.80	1,288.80			
Gil, A.	12/06/15	4.5	-	-	-		-	Fire asgmt invoices/FIN reports
Mann, K.	12/06/15	16.0	8.0	576.84	576.84			
Blake, G.	12/07/15		9.5	596.93	596.93		596.93	Captain promotional testing
Hauser, B.	12/07/15		10.0	582.75	582.75		582.75	Captain promotional testing
Lauritson, R.	12/07/15		14.0	1,706.67	1,706.67			
Muller, L.	12/07/15		7.0	324.98	324.98		324.98	Captain promotional testing
Villarreal, J.	12/07/15		7.5	594.45	594.45		594.45	Captain promotional testing
Wrenn, B.	12/07/15		10.0	443.10	443.10			
Grant, L.	12/08/15		24.0	1,063.44	1,063.44			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Whilt, S.	12/08/15		24.0	1,182.24	1,182.24			
Zeitsoff, J.	12/08/15		24.0	1,496.52	1,496.52			
Bennewate, B.	12/10/15		24.0	1,288.80	1,288.80			
Fuentes, E.	12/10/15		24.0	1,860.48	1,860.48			
Whilt, S.	12/10/15		2.0	98.52	98.52		98.52	Paramedic testing preparation
		<b>Payroll 12/16/15</b>		<b>45,013.04</b>	<b>42,477.37</b>	<b>-</b>	<b>2,535.67</b>	
Lauritson, R.	12/01/15	3.0	20.0	2,438.10	2,438.10			
Lauritson, R.	12/03/15		3.0	365.72	365.72			
Holthe, D.	12/04/15		24.0	1,991.88	1,991.88			
Lauritson, R.	12/05/15		24.0	2,925.72	2,925.72			
Galbraith, B.	12/06/15		24.0	1,444.68	1,444.68			
Holthe, D.	12/06/15		24.0	1,991.88	1,991.88			
Lauritson, R.	12/06/15		23.0	2,803.81	2,803.81			
Galbraith, B.	12/07/15		10.0	601.95	601.95			
Hauser, B.	12/10/15		9.0	524.48	524.48		524.48	Firefighter interview panel
Bennewate, B.	12/11/15		7.0	375.90	375.90		375.90	Paramedic assessment testing
Fuentes, E.	12/11/15		8.5	658.92	658.92		658.92	Paramedic testing coverage
McCracken, R.	12/11/15		7.5	495.45	495.45		495.45	Paramedic assessment testing
Powell, K.	12/11/15		10.0	585.45	585.45		585.45	Firefighter interview panel
Villarreal, J.	12/11/15	5.0	-	-	-		-	USAR meeting
Wrenn, B.	12/11/15		7.5	332.32	332.32		332.32	Paramedic assessment testing
Briner, A.	12/12/15		8.0	571.44	571.44			
Davis, S.	12/12/15		10.0	601.95	601.95			
Ederer, T.	12/12/15		10.0	963.00	963.00			
Grant, L.	12/12/15		24.0	1,063.44	1,063.44		963.00	Firefighter interview panel
Hauser, B.	12/12/15		9.0	524.48	524.48		524.48	Firefighter interview panel
Mann, K.	12/12/15		24.0	1,730.52	1,730.52			
McCracken, R.	12/12/15		7.5	495.45	495.45		495.45	Paramedic assessment testing
Skei, E.	12/12/15		10.0	755.25	755.25		755.25	Firefighter interview panel coverage
Whilt, S.	12/12/15		7.5	369.45	369.45		369.45	Paramedic assessment testing
Wrenn, B.	12/12/15		7.5	332.33	332.33		332.33	Paramedic assessment testing
Zeitsoff, J.	12/12/15		10.0	623.55	623.55		623.55	Firefighter interview panel
Fuentes, E.	12/13/15		10.0	775.20	775.20		775.20	Paramedic testing coverage
Hauser, B.	12/13/15		7.5	437.05	437.05		437.05	Firefighter interview panel
Powell, K.	12/13/15		11.0	644.00	644.00		644.00	Firefighter interview panel
Fuentes, E.	12/15/15		10.0	775.20	775.20		775.20	
Klemowicz, E.	12/15/15	4.0	20.0	1,170.90	1,170.90			
Poulos, T.	12/15/15		24.0	1,544.04	1,544.04			
Zeitsoff, J.	12/15/15		14.0	872.97	872.97			

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Overtime	Description
						Reimbursable	Staffing		
Zeitsoff, J.	12/16/15		10.0	623.55	623.55				
Bass, L.	12/17/15		6.5	426.46				426.46	HazMat Ops drill
Klemowicz, E.	12/17/15	4.0	20.0	1,170.90	1,170.90				
Powell, K.	12/17/15		4.5	263.44				263.44	HazMat Ops drill coverage
Edwards, T.	12/18/15		24.0	1,925.00	1,925.00				
Bass, L.	12/19/15		1.5	98.42	98.42				
Briner, A.	12/19/15		24.0	1,714.32	1,714.32				
Fuentes, E.	12/19/15		2.0	155.04	155.04				
Poulos, T.	12/19/15		24.0	1,544.04	1,544.04				
Purguy, P.	12/19/15		24.0	1,323.00	1,323.00				
Whilt, S.	12/19/15		14.0	689.64	689.64				
Walkup, R.	12/20/15		24.0	1,508.04	1,508.04				
Bennewate, B.	12/21/15		24.0	1,288.80	1,288.80				
Davis, S.	12/21/15		24.0	1,444.68	1,444.68				
Zeitsoff, J.	12/21/15		24.0	1,496.52	1,496.52				
Jenkins, J.	12/22/15		16.0	1,678.32	1,678.32				
Villarreal, J.	12/22/15		24.0	1,902.24	1,902.24				
Davis, S.	12/23/15		24.0	1,444.68	1,444.68				
Grant, L.	12/23/15		24.0	1,063.44	1,063.44				
Wrenn, B.	12/24/15		24.0	1,063.44	1,063.44				
Grant, L.	12/25/15		24.0	1,063.44	1,063.44				
Whilt, S.	12/25/15		24.0	1,182.24	1,182.24				
Wrenn, B.	12/25/15		2.0	88.62	88.62				
Badaracco, J.	12/26/15		12.0	994.68	994.68				
Fuentes, E.	12/26/15		24.0	1,730.52		1,730.52			
Galbraith, B.	12/26/15		24.0	1,444.68	1,444.68				
Hauser, B.	12/26/15		24.0	1,672.20		1,672.20			
Muller, L.	12/26/15		11.0	510.68	510.68				
Powell, K.	12/26/15		3.0	175.64	175.64				
Villarreal, J.	12/26/15		23.5	1,862.61	1,862.61				
Briner, A.	12/27/15		11.0	785.73		785.73			
Whilt, S.	12/27/15		11.0	541.86		541.86			
Wrenn, B.	12/27/15		11.0	487.41		487.41			
Zeitsoff, J.	12/28/15		24.0	1,496.52	1,496.52				
<b>Payroll 1/4/16</b>				<b>68,647.28</b>	<b>54,334.79</b>	<b>4,730.31</b>	<b>9,582.18</b>		
<b>Grand Total</b>				<b>113,660.32</b>	<b>96,812.16</b>	<b>4,730.31</b>	<b>12,117.85</b>		
<b>% of Total</b>				<b>100.0%</b>	<b>85.2%</b>	<b>4.2%</b>	<b>10.7%</b>		

**MONTECITO FIRE PROTECTION DISTRICT  
OVERTIME SUMMARY**

**Fiscal Year 2014-15**

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

	Cons.Staff.	Fire Asgmts	Overtime	Total OT
YTD Dec 2014	374,237.69	337,702.30	60,139.27	772,079.26

**Fiscal Year 2015-16**

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	<b>75,118.24</b>
AUGUST	39,374.01	392,353.36	1,923.13	<b>433,650.50</b>
SEPTEMBER	81,872.55	211,227.62	2,502.77	<b>295,602.94</b>
OCTOBER	67,164.38	1,767.60	1,435.33	<b>70,367.31</b>
NOVEMBER	66,602.43	28,894.69	15,424.45	<b>110,921.57</b>
DECEMBER	96,812.16	4,730.31	12,117.85	<b>113,660.32</b>
JANUARY				-
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
<b>TOTAL</b>	<b>378,167.16</b>	<b>685,327.56</b>	<b>35,826.15</b>	<b>1,099,320.87</b>
<b>Budget</b>	<b>750,000.00</b>	<b>325,000.00</b>	<b>125,000.00</b>	
<b>% of Budget</b>	<b>50.4%</b>	<b>210.9%</b>	<b>28.7%</b>	





**Variance Report**  
**Finance Committee - January 14, 2016**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
1 Balance Sheet	0130	Cash held with Cochrane Property Management for rental property units. A check was issued in December in the amount of \$11,700.
2 Balance Sheet	1210	The accounts payable account reflects expenses entered on December 31st, but disbursement payment wasn't completed until January.
3 Balance Sheet	1400	The deposit amounts held for the three rental property tenants.
4 Balance Sheet	1730	This account serves as a holding account for any deposits made through the County Treasurer. All deposits are cleared with a Budget Journal Entry.
5 Financial Status	Taxes Total	In general, approximately 55% of property tax revenues are distributed by December. The District was at 57% of budgeted revenue.
6 Financial Status	3750	The negative amount in the YTD Actual column is due to the revenue accrued last year-end for fire assignment reimbursements. The accruals automatically reversed in December. The District has received various fire assignment reimbursements and a deposit posted on January 5th to reflect the revenue.
7 Financial Status	4476	The District has received more payments for fire assignments. Please see Fire Assignments spreadsheet for billing details.
8 Financial Status	6700	The majority of the unemployment insurance contribution will be made in January with the first payroll of the year.
9 Financial Status	6900	The District's new worker's compensation insurance requires a premium payment at the beginning of the fiscal year.
10 Financial Status	7030	This account includes \$35,000 budgeted for new turnouts. Purchase is expected to be completed by March.
11 Financial Status	7120	This account is used for repairs to equipment, machines, etc. Expenses are lower than expected at this point, but it's difficult to predict future expenses.
12 Financial Status	7205	The majority of hazard mitigation projects will start in late February when the "Neighborhood Projects" start.
13 Financial Status	7348	This account is for budgeted items that have not been purchased yet, including: hose maintenance, radios, mobile data computers. The recent computer replacement expense of \$36,000 will be reclassified into this account.
14 Financial Status	8700	The expenses are for services for the San Leandro property and will be transferred to Fund 3653 in the January financials.
15 Financial Status Fund 3652	8300	The District prepaid \$165,000 for the new Type 6 Patrol.
16 Financial Trend	7363	Vehicle maintenance expenses are currently higher than anticipated for this time of year, due to some major mechanical repairs.
17 Financial Trend	7400	Medical expenses are higher than in past years due to some budgeted expenses for the current year, including, medical narcotics vaults (\$9k) and 2 Lifepak AEDs (\$5k).

**Variance Report**  
**Finance Committee - January 14, 2016**

<b>Report</b>	<b>Line Item</b>	<b>Variance Explanation</b>
<b>18</b> Expenditure Trend	6100	The payroll expense varies based on the number of payroll periods recorded during each month. Typically there are two pay periods per month, with the following exceptions: June had three periods and July had only one due to timing of the fiscal year transition.
<b>19</b> Expenditure Trend	6600	Health insurance premiums vary around the fiscal year transition. In June, the District did not make a health premium payment. In July, the District paid for 2 months of health premiums. Other months will have only one payment.
<b>20</b> Expenditure Trend	7460	The computer replacement expense of \$36,000 was mistakenly charged to account 7460. The expense will be reclassified to account 7348, where the expense was budgeted.

# Balance Sheet

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	5,014,779.63	11,477,219.11	9,500,452.22	6,991,546.52
0115 -- Treasury FMV Adjustment	2,865.52	0.00	8,842.06	-5,976.54
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,353.84	8,440.07	0.00	16,793.91
0230 -- Accounts Receivable	114,594.00	0.00	114,594.00	0.00
0240 -- Interest Receivable	5,962.84	4,003.97	8,109.35	1,857.46
<b>Total Assets</b>	<b>5,147,055.83</b>	<b>11,489,663.15</b>	<b>9,631,997.63</b>	<b>7,004,721.35</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,456,855.00	2,456,855.00	0.00
1015 -- EFT Payable	3,149.86	1,059,544.32	1,056,394.46	0.00
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	3,489,421.53	3,539,711.81	76,114.14
1240 -- Accrued Expenses	14,975.00	14,975.00	0.00	0.00
1400 -- Deposits	2,500.00	0.00	500.00	3,000.00
1730 -- Unidentified Deposits	0.00	125,317.87	125,317.87	0.00
<b>Total Liabilities</b>	<b>330,019.72</b>	<b>7,429,684.72</b>	<b>7,178,779.14</b>	<b>79,114.14</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	2,865.52	2,865.52	0.00	0.00
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	3,613,670.59	29,378,513.46	31,489,950.08	5,725,107.21
<b>Total Equity</b>	<b>4,817,036.11</b>	<b>29,381,378.98</b>	<b>31,489,950.08</b>	<b>6,925,607.21</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>5,147,055.83</b>	<b>36,811,063.70</b>	<b>38,668,729.22</b>	<b>7,004,721.35</b>

# Balance Sheet

As of: 12/31/2015  
Accounting Period: CLOSED

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

## Fund 3651 -- Montecito Fire Pension Oblig

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	180.30	392,822.01	392,811.40	190.91
0115 -- Treasury FMV Adjustment	0.10	0.08	0.34	-0.16
0240 -- Interest Receivable	0.18	9.95	10.01	0.12
<b>Total Assets</b>	<b>180.58</b>	<b>392,832.04</b>	<b>392,821.75</b>	<b>190.87</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	389,851.40	389,851.40	0.00
1210 -- Accounts Payable	0.00	392,811.40	392,811.40	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>785,622.80</b>	<b>785,622.80</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	0.10	0.18	0.08	0.00
2140 -- Fund Balance-Assigned	180.48	0.00	0.00	180.48
2200 -- Fund Balance-Residual	0.00	1,188,386.82	1,188,397.21	10.39
<b>Total Equity</b>	<b>180.58</b>	<b>1,188,387.00</b>	<b>1,188,397.29</b>	<b>190.87</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>180.58</b>	<b>1,974,009.80</b>	<b>1,974,020.09</b>	<b>190.87</b>

# Balance Sheet

As of: 12/31/2015  
Accounting Period: CLOSED

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	2,386,382.70	4,842.13	178,393.79	2,212,831.04
0115 -- Treasury FMV Adjustment	1,363.62	885.43	4,140.63	-1,891.58
0240 -- Interest Receivable	2,259.63	4,034.71	4,842.13	1,452.21
<b>Total Assets</b>	<b>2,390,005.95</b>	<b>9,762.27</b>	<b>187,376.55</b>	<b>2,212,391.67</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1015 -- EFT Payable	0.00	178,369.80	178,369.80	0.00
1210 -- Accounts Payable	0.00	178,369.80	178,369.80	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>356,739.60</b>	<b>356,739.60</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	1,363.62	2,249.05	885.43	0.00
2140 -- Fund Balance-Assigned	2,388,642.33	0.00	0.00	2,388,642.33
2200 -- Fund Balance-Residual	0.00	532,455.85	356,205.19	-176,250.66
<b>Total Equity</b>	<b>2,390,005.95</b>	<b>534,704.90</b>	<b>357,090.62</b>	<b>2,212,391.67</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>2,390,005.95</b>	<b>891,444.50</b>	<b>713,830.22</b>	<b>2,212,391.67</b>

# Balance Sheet

As of: 12/31/2015  
Accounting Period: CLOSED

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

## Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2015	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 12/31/2015
<b>Assets &amp; Other Debits</b>				
<b>Assets</b>				
0110 -- Cash in Treasury	7,082,751.75	14,722.14	2,515,114.00	4,582,359.89
0115 -- Treasury FMV Adjustment	4,047.20	3,163.92	11,128.23	-3,917.11
0240 -- Interest Receivable	6,850.72	10,898.89	14,722.14	3,027.47
<b>Total Assets</b>	<b>7,093,649.67</b>	<b>28,784.95</b>	<b>2,540,964.37</b>	<b>4,581,470.25</b>
<b>Liabilities, Equity &amp; Other Credits</b>				
<b>Liabilities</b>				
1010 -- Warrants Payable	0.00	7,750.00	7,750.00	0.00
1015 -- EFT Payable	0.00	2,891.00	2,891.00	0.00
1210 -- Accounts Payable	0.00	10,391.00	10,391.00	0.00
<b>Total Liabilities</b>	<b>0.00</b>	<b>21,032.00</b>	<b>21,032.00</b>	<b>0.00</b>
<b>Equity</b>				
2120 -- Fund Balance-Restricted	4,047.20	7,211.12	3,163.92	0.00
2140 -- Fund Balance-Assigned	7,089,602.47	0.00	0.00	7,089,602.47
2200 -- Fund Balance-Residual	0.00	5,099,255.15	2,591,122.93	-2,508,132.22
<b>Total Equity</b>	<b>7,093,649.67</b>	<b>5,106,466.27</b>	<b>2,594,286.85</b>	<b>4,581,470.25</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>7,093,649.67</b>	<b>5,127,498.27</b>	<b>2,615,318.85</b>	<b>4,581,470.25</b>

# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
<b>Taxes</b>				
3010 -- Property Tax-Current Secured	14,439,960.00	8,098,627.69	-6,341,332.31	56.08 %
3011 -- Property Tax-Unitary	113,640.00	0.00	-113,640.00	0.00 %
3015 -- PT PY Corr/Escapes Secured	-37,185.00	-486.36	36,698.64	1.31 %
3020 -- Property Tax-Current Unsecd	619,890.00	658,613.77	38,723.77	106.25 %
3040 -- Property Tax-Prior Secured	0.00	119.31	119.31	--
3050 -- Property Tax-Prior Unsecured	0.00	56.05	56.05	--
3054 -- Supplemental Pty Tax-Current	237,945.00	0.00	-237,945.00	0.00 %
<b>Taxes</b>	<b>15,374,250.00</b>	<b>8,756,930.46</b>	<b>-6,617,319.54</b>	<b>56.96 %</b>
<b>Use of Money and Property</b>				
3380 -- Interest Income	17,465.00	4,003.97	-13,461.03	22.93 %
3381 -- Unrealized Gain/Loss Invstmnts	-2,866.00	-8,842.06	-5,976.06	308.52 %
3409 -- Other Rental of Bldgs and Land	51,660.00	21,775.00	-29,885.00	42.15 %
<b>Use of Money and Property</b>	<b>66,259.00</b>	<b>16,936.91</b>	<b>-49,322.09</b>	<b>25.56 %</b>
<b>Intergovernmental Revenue-State</b>				
3750 -- State-Emergency Assistance	260,000.00	-90,549.00	-350,549.00	-34.83 %
4220 -- Homeowners Property Tax Relief	84,365.00	41,487.16	-42,877.84	49.18 %
<b>Intergovernmental Revenue-State</b>	<b>344,365.00</b>	<b>-49,061.84</b>	<b>-393,426.84</b>	<b>-14.25 %</b>
<b>Intergovernmental Revenue-Federal</b>				
4476 -- Federal Emergency Assistance	65,000.00	19,227.21	-45,772.79	29.58 %
<b>Intergovernmental Revenue-Federal</b>	<b>65,000.00</b>	<b>19,227.21</b>	<b>-45,772.79</b>	<b>29.58 %</b>
<b>Charges for Services</b>				
5105 -- Reimb for District Services	183,020.00	67,473.78	-115,546.22	36.87 %
<b>Charges for Services</b>	<b>183,020.00</b>	<b>67,473.78</b>	<b>-115,546.22</b>	<b>36.87 %</b>



# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Miscellaneous Revenue</b>				
5909 -- Other Miscellaneous Revenue	5,860.00	1,631.71	-4,228.29	27.84 %
Miscellaneous Revenue	5,860.00	1,631.71	-4,228.29	27.84 %
Revenues	16,038,754.00	8,813,138.23	-7,225,615.77	54.95 %
<b>Expenditures</b>				
<b>Salaries and Employee Benefits</b>				
6100 -- Regular Salaries	6,977,727.00	3,003,211.02	3,974,515.98	43.04 %
6300 -- Overtime	125,000.00	25,953.84	99,046.16	20.76 %
6301 -- Overtime - Reimbursable	325,000.00	659,233.25	-334,233.25	202.84 %
6310 -- Overtime - Constant Staffing	750,000.00	319,208.38	430,791.62	42.56 %
6400 -- Retirement Contribution	2,106,890.00	1,232,667.95	874,222.05	58.51 %
6475 -- Retiree Medical OPEB	3,293,913.00	1,646,956.00	1,646,957.00	50.00 %
6550 -- FICA/Medicare	112,717.00	53,468.36	59,248.64	47.44 %
6600 -- Health Insurance Contrib	1,415,488.00	785,394.17	630,093.83	55.49 %
6700 -- Unemployment Ins Contribution	9,100.00	705.29	8,394.71	7.75 %
6900 -- Workers Compensation	525,000.00	502,095.73	22,904.27	95.64 %
Salaries and Employee Benefits	15,640,835.00	8,228,893.99	7,411,941.01	52.61 %
<b>Services and Supplies</b>				
7030 -- Clothing and Personal	49,500.00	2,189.56	47,310.44	4.42 %
7050 -- Communications	77,300.00	39,701.35	37,598.65	51.36 %
7060 -- Food	2,500.00	275.13	2,224.87	11.01 %
7070 -- Household Supplies	33,760.00	12,173.30	21,586.70	36.06 %
7090 -- Insurance	31,000.00	27,333.00	3,667.00	88.17 %
7120 -- Equipment Maintenance	35,000.00	3,907.66	31,092.34	11.16 %
7200 -- Structure & Ground Maintenance	38,550.00	19,605.95	18,944.05	50.86 %
7205 -- Fire Defense Zone	140,750.00	39,779.11	100,970.89	28.26 %



# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
7322 -- Consulting & Mgmt Fees	3,100.00	1,380.50	1,719.50	44.53 %
7324 -- Audit and Accounting Fees	23,250.00	14,821.50	8,428.50	63.75 %
7348 -- Instruments & Equip. < \$5000	99,090.00	1,207.24	97,882.76	1.22 %
7363 -- Equipment Maintenance (Vehicles)	58,000.00	39,757.21	18,242.79	68.55 %
7400 -- Medical, Dental and Lab	44,860.00	31,758.38	13,101.62	70.79 %
7430 -- Memberships	9,500.00	6,945.50	2,554.50	73.11 %
7450 -- Office Expense	58,530.00	8,468.30	50,061.70	14.47 %
7460 -- Professional & Special Service	371,000.00	131,055.46	239,944.54	35.32 %
7507 -- ADP Payroll Fees	7,500.00	3,093.51	4,406.49	41.25 %
7510 -- Contractual Services	43,300.00	24,960.88	18,339.12	57.65 %
7530 -- Publications & Legal Notices	3,000.00	2,307.88	692.12	76.93 %
7546 -- Administrative Expense	165,000.00	0.00	165,000.00	0.00 %
7580 -- Rents/Leases-Structure	4,400.00	1,823.10	2,576.90	41.43 %
7630 -- Small Tools & Instruments	12,090.00	4,875.58	7,214.42	40.33 %
7650 -- Special Departmental Expense	61,500.00	29,202.35	32,297.65	47.48 %
7671 -- Special Projects	17,500.00	5,182.94	12,317.06	29.62 %
7730 -- Transportation and Travel	25,000.00	12,912.56	12,087.44	51.65 %
7731 -- Gasoline-Oil-Fuel	63,000.00	25,689.78	37,310.22	40.78 %
7732 -- Training	89,750.00	22,994.04	66,755.96	25.62 %
7760 -- Utilities	48,000.00	21,952.16	26,047.84	45.73 %
Services and Supplies	1,615,730.00	535,353.93	1,080,376.07	33.13 %
Other Charges				
7860 -- Contrib To Other Agencies	25,000.00	25,000.00	0.00	100.00 %
Other Charges	25,000.00	25,000.00	0.00	100.00 %
Capital Assets				
8300 -- Equipment	153,250.00	10,400.21	142,849.79	6.79 %
8700 -- Work in Progress	0.00	3,794.00	-3,794.00	-- 14



# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Capital Assets	153,250.00	14,194.21	139,055.79	9.26 %
Expenditures	17,434,815.00	8,803,442.13	8,631,372.87	50.49 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	2,459,473.00	2,459,473.00	0.00	100.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	32,214.00	32,214.00	--
Other Financing Sources	2,459,473.00	2,491,687.00	32,214.00	101.31 %
Other Financing Uses				
7901 -- Oper Trf (Out)	1,065,500.00	392,812.00	672,688.00	36.87 %
Other Financing Uses	1,065,500.00	392,812.00	672,688.00	36.87 %
Other Financing Sources & Uses	1,393,973.00	2,098,875.00	704,902.00	150.57 %
Changes to Fund Balances				
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
9797 -- Unrealized Gains	2,866.00	2,865.52	-0.48	99.98 %
Decrease to Restricted	2,866.00	2,865.52	-0.48	99.98 %
Changes to Fund Balances	2,866.00	2,865.52	-0.48	99.98 %
Montecito Fire Protection Dist	778.00	2,111,436.62	2,110,658.62	271,392.88 %

# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	9.95	9.95	--
3381 -- Unrealized Gain/Loss Invstmnts	0.00	-0.26	-0.26	--
Use of Money and Property	0.00	9.69	9.69	--
<b>Revenues</b>	0.00	9.69	9.69	--
<b>Expenditures</b>				
Services and Supplies				
7460 -- Professional & Special Service	3,000.00	2,960.00	40.00	98.67 %
Services and Supplies	3,000.00	2,960.00	40.00	98.67 %
<b>Other Charges</b>				
7830 -- Interest Expense	51,573.00	29,854.60	21,718.40	57.89 %
Other Charges	51,573.00	29,854.60	21,718.40	57.89 %
<b>Expenditures</b>	54,573.00	32,814.60	21,758.40	60.13 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	795,500.00	392,812.00	-402,688.00	49.38 %
Other Financing Sources	795,500.00	392,812.00	-402,688.00	49.38 %
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	741,000.00	359,996.80	381,003.20	48.58 %
Other Financing Uses	741,000.00	359,996.80	381,003.20	48.58 %
Other Financing Sources & Uses	54,500.00	32,815.20	-21,684.80	60.21 %

# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances				
Decrease to Restricted				
9797 -- Unrealized Gains	1.00	0.18	-0.82	18.00 %
Decrease to Restricted	1.00	0.18	-0.82	18.00 %
Increase to Restricted				
9797 -- Unrealized Gains	1.00	0.08	0.92	8.00 %
Increase to Restricted	1.00	0.08	0.92	8.00 %
Changes to Fund Balances	0.00	0.10	0.10	--
Montecito Fire Pension Oblig	-73.00	10.39	83.39	-14.23 %

# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property	0.00	4,034.71	4,034.71	--
3380 -- Interest Income				
3381 -- Unrealized Gain/Loss Invstmnts	-1,364.00	-3,255.20	-1,891.20	238.65 %
Use of Money and Property	-1,364.00	779.51	2,143.51	-57.15 %
<b>Revenues</b>	-1,364.00	779.51	2,143.51	-57.15 %
<b>Expenditures</b>				
Services and Supplies	30,000.00	0.00	30,000.00	0.00 %
7363 -- Equipment Maintenance				
Services and Supplies	30,000.00	0.00	30,000.00	0.00 %
<b>Capital Assets</b>				
8300 -- Equipment	315,900.00	178,393.79	137,506.21	56.47 %
Capital Assets	315,900.00	178,393.79	137,506.21	56.47 %
Expenditures	345,900.00	178,393.79	167,506.21	51.57 %
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Sources	270,000.00	0.00	-270,000.00	0.00 %
5910 -- Oper Trf (In)-General Fund				
5919 -- Sale Capital Assets-Prsnl Prop	30,000.00	0.00	-30,000.00	0.00 %
Other Financing Sources	300,000.00	0.00	-300,000.00	0.00 %
Other Financing Sources & Uses	300,000.00	0.00	-300,000.00	0.00 %
<b>Changes to Fund Balances</b>				
Decrease to Restricted	2,250.00	2,249.05	-0.95	99.96 %
9797 -- Unrealized Gains				
Decrease to Restricted	2,250.00	2,249.05	-0.95	99.96 %

# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Increase to Restricted				
9797 -- Unrealized Gains	886.00	885.43	0.57	99.94 %
Increase to Restricted	886.00	885.43	0.57	99.94 %
Changes to Fund Balances	1,364.00	1,363.62	-0.38	99.97 %
Montecito Fire Cap Outlay Res	-45,900.00	-176,250.66	-130,350.66	383.99 %

# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
<b>Revenues</b>				
Use of Money and Property				
3380 -- Interest Income	0.00	10,898.89	10,898.89	--
3381 -- Unrealized Gain/Loss Invstmnts	-4,048.00	-7,964.31	-3,916.31	196.75 %
Use of Money and Property	-4,048.00	2,934.58	6,982.58	-72.49 %
<b>Revenues</b>	<b>-4,048.00</b>	<b>2,934.58</b>	<b>6,982.58</b>	<b>-72.49 %</b>
<b>Expenditures</b>				
Capital Assets				
8100 -- Land	100,000.00	45,000.00	55,000.00	45.00 %
8700 -- Work in Progress	0.00	10,641.00	-10,641.00	--
<b>Capital Assets</b>	<b>100,000.00</b>	<b>55,641.00</b>	<b>44,359.00</b>	<b>55.64 %</b>
<b>Expenditures</b>	<b>100,000.00</b>	<b>55,641.00</b>	<b>44,359.00</b>	<b>55.64 %</b>
<b>Other Financing Sources &amp; Uses</b>				
Other Financing Uses				
7901 -- Oper Trf (Out)	2,459,473.00	2,459,473.00	0.00	100.00 %
<b>Other Financing Uses</b>	<b>2,459,473.00</b>	<b>2,459,473.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Other Financing Sources &amp; Uses</b>	<b>-2,459,473.00</b>	<b>-2,459,473.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Changes to Fund Balances</b>				
Decrease to Restricted				
9797 -- Unrealized Gains	7,212.00	7,211.12	-0.88	99.99 %
Decrease to Restricted	7,212.00	7,211.12	-0.88	99.99 %
Increase to Restricted				
9797 -- Unrealized Gains	3,164.00	3,163.92	0.08	100.00 %
Increase to Restricted	3,164.00	3,163.92	0.08	100.00 %

# Financial Status

As of: 12/31/2015 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2016 Fiscal Year Adjusted Budget	12/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Changes to Fund Balances	4,048.00	4,047.20	-0.80	99.98 %
Montecito Fire Land & Building	-2,559,473.00	-2,508,132.22	51,340.78	97.99 %
Net Financial Impact	-2,604,668.00	-572,935.87	2,031,732.13	22.00 %



# Revenue Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3010 -- Property Tax-Current Secured				
AUT - PT03043	12/17/2015		Est2015 1%SecCollections 11-14 to 12-16-15 (3010)	5,894,279.23
			Total Property Tax-Current Secured	5,894,279.23
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2015		INTEREST APPORTIONMENT ACCRUAL	1,857.46
			Total Interest Income	1,857.46
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1215	12/31/2015		FMV ADJUSTMENTS	-5,976.54
			Total Unrealized Gain/Loss Invstmnts	-5,976.54
Line Item Account 3409 -- Other Rental of Bldgs and Land				
JE - 0129180	12/31/2015		Rental income, Oct-Nov	8,710.00
			Total Other Rental of Bldgs and Land	8,710.00
Line Item Account 3750 -- State-Emergency Assistance				
AUT - RACRVsl	12/1/2015		CalOES fire reimbursement:Parkhill (E391, 903)	-40,621.00
AUT - RACRVsl	12/1/2015		CalOES fire reimbursement: Lake (E391, 921, 932)	-49,928.00
			Total State-Emergency Assistance	-90,549.00
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT03046	12/31/2015		2015/16 HOE 1pct and Bond Appmt - 35pct (4220)	29,041.01
			Total Homeowners Property Tax Relief	29,041.01
Line Item Account 5105 -- Reimb for District Services				
JE - 0128581	12/16/2015		INVOICE# 2015-25 DISPATCH SERVICES	21,714.00
			Total Reimb for District Services	21,714.00
			Total Montecito Fire Protection Dist	5,859,076.16

# Revenue Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3651 -- Montecito Fire Pension Oblig

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2015		INTEREST APPORTIONMENT ACCRUAL	0.12
			Total Interest Income	0.12
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1215	12/31/2015		FMV ADJUSTMENTS	-0.34
			Total Unrealized Gain/Loss Invstmnts	-0.34
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV1215	12/31/2015		FMV RESTRICTED FUND BALANCE ADJUSTMENT	0.18
			Total Unrealized Gains	0.18
			Total Montecito Fire Pension Oblig	-0.04

# Revenue Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3652 -- Montecito Fire Cap Outlay Res

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2015		INTEREST APPORTIONMENT ACCRUAL	1,452.21
			Total Interest Income	1,452.21
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1215	12/31/2015		FMV ADJUSTMENTS	-4,140.63
			Total Unrealized Gain/Loss Invstmnts	-4,140.63
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV1215	12/31/2015		FMV RESTRICTED FUND BALANCE ADJUSTMENT	2,249.05
			Total Unrealized Gains	2,249.05
			Total Montecito Fire Cap Outlay Res	-439.37

# Revenue Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650-3653

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

## Fund 3653 -- Montecito Fire Land & Building

Document	Post On	Dept	Description	Amount
Line Item Account 3380 -- Interest Income				
AUT - INTACCR	12/31/2015		INTEREST APPORTIONMENT ACCRUAL	3,027.47
			Total Interest Income	3,027.47
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV1215	12/31/2015		FMV ADJUSTMENTS	-11,128.23
			Total Unrealized Gain/Loss Invstmnts	-11,128.23
Line Item Account 9797 -- Unrealized Gains				
AUT - FMV1215	12/31/2015		FMV RESTRICTED FUND BALANCE ADJUSTMENT	7,211.12
			Total Unrealized Gains	7,211.12
			Total Montecito Fire Land & Building	-889.64

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 6100 -- Regular Salaries</b>						
CLM - 0363556	12/1/2015		Employee retirement contribution, 12/1/15	13,940.48	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0363559	12/1/2015		Employer & employee contributions, 12/1/15	22,059.00	356600	MASSMUTUAL
EFC - 0014253	12/1/2015		Montecito Fire Payroll, 12/1/15	283,442.74	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0128311	12/1/2015		Overtime adjustment, 12/1/15	-40,744.78		
JE - 0128311	12/1/2015		Payroll check transfer to County, 12/1/15	1,519.90		
EFC - 0014323	12/15/2015		Montecito Fire FSA plan pmts, 1/25-12/15/15	608.30	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0366199	12/16/2015		Health Benefits, January	6,381.05	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0366206	12/16/2015		Employer & employee contributions, 12/16/15	20,744.00	356600	MASSMUTUAL
CLM - 0366208	12/16/2015		Employee paid dues & insurance, 12/16/15	7,512.50	556913	MONTECITO FIREMENS ASSOC
CLM - 0366615	12/16/2015		Employee retirement contribution, 12/16/15	13,445.66	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0014375	12/16/2015		Montecito Fire Payroll, 12/16/15	276,028.26	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0129171	12/16/2015		Overtime adjustment, 12/16/15	-45,013.04		
JE - 0129171	12/16/2015		Payroll check transfer to County, 12/16/15	1,941.17		
CLM - 0365094	12/18/2015		Employee paid insurance, November	1,549.22	244645	AFLAC
EFC - 0014347	12/23/2015		Montecito Fire FSA plan pmts, 12/16-12/23/15	1,040.50	788368	CONEXIS BENEFITS ADMINISTRATOR LP
<b>Total Regular Salaries</b>				<b>564,454.96</b>		
<b>Line Item Account 6300 -- Overtime</b>						
JE - 0128311	12/1/2015		Overtime adjustment, 12/1/15	2,093.94		
JE - 0129171	12/16/2015		Overtime adjustment, 12/16/15	2,535.67		
<b>Total Overtime</b>				<b>4,629.61</b>		
<b>Line Item Account 6301 -- Overtime - Reimbursable</b>						
JE - 0128311	12/1/2015		Overtime adjustment, 12/1/15	651.45		
<b>Total Overtime - Reimbursable</b>				<b>651.45</b>		

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
<b>Line Item Account 6310 -- Overtime - Constant Staffing</b>						
JE - 0128311	12/1/2015		Overtime adjustment, 12/1/15	37,999.39		
JE - 0129171	12/16/2015		Overtime adjustment, 12/16/15	42,477.37		
			<b>Total Overtime - Constant Staffing</b>	<b>80,476.76</b>		
<b>Line Item Account 6400 -- Retirement Contribution</b>						
CLM - 0363556	12/1/2015		District retirement contributions, 12/1/15	64,048.96	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0366615	12/16/2015		District retirement contributions, 12/16/15	62,668.48	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
			<b>Total Retirement Contribution</b>	<b>126,717.44</b>		
<b>Line Item Account 6475 -- Retiree Medical OPEB</b>						
EFC - 0014271	12/28/2015		PARS OPEB Contribution for FY 15-16	823,478.00	011208	PARS PUBLIC AGENCY RETIREMENT SERVICES
			<b>Total Retiree Medical OPEB</b>	<b>823,478.00</b>		
<b>Line Item Account 6550 -- FICA/Medicare</b>						
EFC - 0014253	12/1/2015		Montecito Fire Payroll, 12/1/15	4,418.41	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0014375	12/16/2015		Montecito Fire Payroll, 12/16/15	4,121.52	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
			<b>Total FICA/Medicare</b>	<b>8,539.93</b>		
<b>Line Item Account 6600 -- Health Insurance Contrib</b>						
CLM - 0363557	12/1/2015		Dental insurance, December	14,367.06	711633	DELTA DENTAL
MIC - 0073990	12/1/2015		Vision insurance - active, December	1,622.40	855111	Vision Service Plan-CA
MIC - 0073990	12/1/2015		Vision insurance - retirees, MONTH	1,318.20	855111	Vision Service Plan-CA
CLM - 0366199	12/16/2015		Health Benefits, January	102,912.72	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0366205	12/16/2015		Life Insurance, January	725.04	007069	LINCOLN NATIONAL LIFE INS
CLM - 0365090	12/23/2015		FSA administrative fee, October	97.75	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0366248	12/30/2015		FSA administrative fee, November	97.75	788368	CONEXIS BENEFITS ADMINISTRATOR LP

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6700 -- Unemployment Ins Contribution				121,140.92		
EFC - 0014253	12/1/2015		Montecito Fire Payroll, 12/1/15	97.71	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
EFC - 0014375	12/16/2015		Montecito Fire Payroll, 12/16/15	83.26	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Health Insurance Contrib						
Line Item Account 7030 -- Clothing and Personal				180.97		
MIC - 0074158	12/17/2015		Employee name badge	12.47	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
CLM - 0365656	12/21/2015		Class A uniform hat for 903	145.13	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0364987	12/22/2015		PPE: Wildland pants (1)	191.67	000184	NATIONAL FIRE FIGHTER WILDLAND CORPORATION
AUT - SUTAXJE	12/31/2015		SUTAX JE - December 2015	15.33		
Total Unemployment Ins Contribution						
Total Clothing and Personal				364.60		
Line Item Account 7050 -- Communications						
CLM - 0364174	12/16/2015		Wireless service, October	1,082.00	297454	VERIZON WIRELESS
CLM - 0364795	12/17/2015		Service call to repair Pyramid repeater in BC	1,435.00	037113	DAY WIRELESS SYSTEMS
CLM - 0364942	12/17/2015		CAD connectivity & Internet	2,761.04	776537	COX COMMUNICATIONS
MIC - 0074375	12/17/2015		805-181-0808	46.17	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-565-9618	57.19	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-969-0318	59.96	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-RT0-0176	46.17	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-RT0-2320	46.17	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-RT5-5839	140.53	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-RT7-4343	46.17	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-RT7-4365	46.17	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-RTO-6142	112.37	308867	VERIZON CALIFORNIA
MIC - 0074375	12/17/2015		805-UH0-4248	668.62	308867	VERIZON CALIFORNIA

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0365080	12/18/2015		E92 Sim card for MDC, November	37.99	009266	SPRINT
MIC - 0074294	12/21/2015		Service calls for Channel 11 failure	660.73	011178	ANDREW SEYBOLD INC
MIC - 0074294	12/21/2015		Service calls for Command 13 issues	157.63	011178	ANDREW SEYBOLD INC
CLM - 0365109	12/22/2015		Phone services, Dec. & Jan.	1,002.40	009201	IMPULSE INTERNET SERVICES
MIC - 0074682	12/30/2015		Satellite phone charges, October	149.67	005120	SATCOM GLOBAL INC
MIC - 0074682	12/30/2015		Satellite phone charges, November	149.67	005120	SATCOM GLOBAL INC
Total Communications				8,705.65		
Line Item Account 7060 -- Food						
CLM - 0363427	12/4/2015		Meal for shift personnel	100.93	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Food				100.93		
Line Item Account 7070 -- Household Supplies						
CLM - 0363427	12/4/2015		Fan for BC office	78.83	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		CA state flags (credit)	-96.00	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0074160	12/17/2015		Bottled water, Sta. 1 (2 months)	356.36	032539	READY REFRESH BY NESTLE
MIC - 0074160	12/17/2015		Bottled water, Sta. 2 (2 months)	94.28	032539	READY REFRESH BY NESTLE
MIC - 0074364	12/17/2015		Shop towels, Sta. 1	341.53	285433	MISSION UNIFORM SERVICE INC
MIC - 0074364	12/17/2015		Shop towels, Sta. 2	144.88	285433	MISSION UNIFORM SERVICE INC
CLM - 0364995	12/18/2015		Service call for freezer, Sta. 1	95.00	451688	RICHARD S MACIAS DBA KWIK FREEZE REFRIGERATION
MIC - 0074396	12/22/2015		Refuse disposal, Sta. 1	363.04	509950	Marborg Industries
MIC - 0074396	12/22/2015		Refuse disposal, Sta. 2	136.02	509950	Marborg Industries
JE - 0129180	12/31/2015		Trash/recycling for rental prop, Oct-Nov	179.58		
JE - 0129180	12/31/2015		Dump/paint/chemicals removal, Nov	278.00		
Total Household Supplies				1,971.52		
Line Item Account 7120 -- Equipment Maintenance						
CLM - 0364807	12/17/2015		Sand delivery charge (2)	475.00	518070	Roger L Fortier dba RLF Trucking



# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0364817	12/17/2015		Chainsaw repair parts	25.62	000250	A-OK MOWER SHOP INC
CLM - 0365083	12/18/2015		Hydrant gauges	33.51	756692	Smardan Hatcher Company
			Total Equipment Maintenance	534.13		
Line Item Account 7200 -- Structure & Ground Maintenance						
MIC - 0074159	12/17/2015		Quarterly pest control maint., Sta. 1	103.00	394166	O'CONNOR PEST CONTROL-SB ACCTS
MIC - 0074159	12/17/2015		Quarterly pest control maint., Sta. 2	75.00	394166	O'CONNOR PEST CONTROL-SB ACCTS
CLM - 0364990	12/23/2015		Landscape maintenance	550.00	639830	Peyton Scapes
JE - 0129180	12/31/2015		Pest control service for rental prop, Oct-Nov	184.00		
JE - 0129180	12/31/2015		Landscaping for rental prop, Oct-Nov	330.00		
JE - 0129180	12/31/2015		Soft water service for rental prop, Oct-Nov	340.34		
			Total Structure & Ground Maintenance	1,582.34		
Line Item Account 7205 -- Fire Defense Zone						
CLM - 0363497	12/7/2015		Post-project chipping: SY Ranch area	1,460.00	306850	ECONOMY TREE
CLM - 0364818	12/17/2015		Tree removal service at Sta. 1	3,550.00	004948	BRANCH OUT TREE CARE LLC
CLM - 0364773	12/18/2015		Post-project chipping: 2500 E Valley Road	4,937.50	002755	TIERRA VERDE TREE CARE
CLM - 0365656	12/21/2015		Wasp spray for fire crews	9.71	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0365079	12/22/2015		Cal Fire crews in-kind payment (Grainger)	5,594.06	328964	GRAINGER INC
			Total Fire Defense Zone	15,551.27		
Line Item Account 7322 -- Consulting & Mgmt Fees						
JE - 0129180	12/31/2015		Rental property mgmt. fees, Oct-Nov	532.60		
			Total Consulting & Mgmt Fees	532.60		
Line Item Account 7363 -- Equipment Maintenance						
CLM - 0363427	12/4/2015		Mechanic supplies, vehicle lamp kits, U93 battery	553.33	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0364757	12/17/2015		Auto body repairs to U91	2,405.43	176600	Dino DeNunzio's Paint & Body Shop
CLM - 0364783	12/17/2015		Car wash service, November	180.00	175045	HUGO'S AUTO DETAILING

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0364783	12/17/2015		Full service detail: PT92	100.00	175045	HUGO'S AUTO DETAILING
CLM - 0365096	12/18/2015		Replace reflective strips on U91	215.00	293280	Freedom Signs
CLM - 0365101	12/18/2015		Mount tires and alignment for P920	259.70	184823	VILLAGE AUTOMOTIVE REPAIR INC
CLM - 0365656	12/21/2015		USB charger mounts/repair part for USAR 91	139.49	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0366250	12/30/2015		Vehicle batteries for E92	738.40	288138	INTERSTATE BATTERIES OF SIERRA MADRE
AUT - SUTAXJE	12/31/2015		SUTAX JE - December 2015	1.08		
			Total Equipment Maintenance	4,592.43		
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0366232	12/30/2015		Patient medical supplies	1,336.02	890283	BOUND TREE MEDICAL
			Total Medical, Dental and Lab	1,336.02		
Line Item Account 7430 -- Memberships						
CLM - 0364406	12/17/2015		CA Special Districts Assoc: Montecito Fire, 2016	5,140.50	004908	CALIFORNIA SPECIAL DISTRICTS ASSOC
CLM - 0364802	12/17/2015		American Payroll Association: A. Gil, FY15-16	50.00	999999	Various
CLM - 0365115	12/17/2015		SBCo Special Districts: MFPD, 2016	300.00	710327	SANTA BARBARA COUNTY SPECIAL DISTRICTS ASSOC
			Total Memberships	5,490.50		
Line Item Account 7450 -- Office Expense						
CLM - 0362659	12/1/2015		Tested and ID'd mapping of all network connections	600.40	386506	ADVANCED CABLE SYSTEMS
CLM - 0363427	12/4/2015		Office supplies and postage charges	69.57	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		Computer server switches	523.39	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0364982	12/18/2015		Office copier usage fee, November	270.04	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS
CLM - 0365656	12/21/2015		Office supplies, Smokey Bear planners	239.18	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0364979	12/22/2015		Office supplies:	652.64	778083	STAPLES CREDIT PLAN
AUT - SUTAXJE	12/31/2015		SUTAX JE - December 2015	10.86		

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Total Office Expense				2,366.08		
Line Item Account 7460 -- Professional & Special Service						
CLM - 0362653	12/1/2015		Financial policies consulting, Sept.	2,975.00	052981	CAPITOL PUBLIC FINANCE GROUP LLC
CLM - 0362683	12/1/2015		Computer system replacement plan (budgeted)	35,985.54	288981	GOVCONNECTION INC
CLM - 0363947	12/9/2015		Annual report photography fee (Pmt 2 of 2)	600.00	071208	ANDREINA RUIZ
CLM - 0364486	12/17/2015		CWPP study, November	2,578.00	065735	GEO ELEMENTS LLC
CLM - 0364755	12/17/2015		Pre-employment screening	400.00	008501	NORM KATZ PSY D
MIC - 0074161	12/17/2015		Labor attorney fees, October	245.00	476600	LIEBERT CASSIDY WHITMORE
CLM - 0364759	12/22/2015		Website programming for Dispatcher applications	240.00	007137	E WAVE
CLM - 0364820	12/22/2015		Medical director services, July-December 2015	3,000.00	011379	ANGEL L ISCOVICH
CLM - 0364943	12/22/2015		Worker's comp legal services	280.00	060193	GOLDMAN MAGDALIN KRIKES LLP
CLM - 0365048	12/22/2015		Financial policies/land acquisition research, Oct.	2,625.00	052981	CAPITOL PUBLIC FINANCE GROUP LLC
MIC - 0074395	12/22/2015		TB test	26.00	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0074395	12/22/2015		Pre-employment medical exam	757.50	712657	SANSUM CLINIC, OCCUPATIONAL MEDICINE
MIC - 0074403	12/22/2015		IT support, November	4,600.00	602719	INFORMACO EMEND BILLING SERVICE
MIC - 0074403	12/22/2015		IT support (billable), November	2,100.00	602719	INFORMACO EMEND BILLING SERVICE
Total Professional & Special Service				56,412.04		
Line Item Account 7507 -- ADP Payroll Fees						
EFC - 0014249	12/4/2015		ADP fees, 11/30/15	287.57	050379	ADP INC
EFC - 0014352	12/28/2015		ADP fees, 12/15/15	267.15	050379	ADP INC
Total ADP Payroll Fees				554.72		
Line Item Account 7510 -- Contractual Services						
CLM - 0363427	12/4/2015		Subscriptions: online fax, offsite server	18.94	006215	US BANK CORPORATE PAYMENT SYSTEM

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0364753	12/17/2015		Mapping software annual maint. fee: 02/16-01/17	1,000.00	266683	ESRI Inc
CLM - 0365656	12/21/2015		Subscriptions: online fax, offsite server	18.94	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0365086	12/24/2015		Online scheduling program, monthly fee	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
CLM - 0366234	12/30/2015		Stats FD annual support: 11/15/15-11/14/16	225.00	049338	ANIMATED DATA INC
CLM - 0366246	12/30/2015		Vehicle diagnostic software renewal	1,728.00	026727	MITCHELL1
			Total Contractual Services	3,085.38		
Line Item Account 7530 -- Publications & Legal Notices						
CLM - 0364484	12/17/2015		Gibraltar Fire thank you ad	552.50	102258	MONTECITO JOURNAL
			Total Publications & Legal Notices	552.50		
Line Item Account 7630 -- Small Tools & Instruments						
CLM - 0363427	12/4/2015		Flashlight and standard batteries	231.76	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		Tools: wood cutter, bolt cutter, wildland	394.08	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0365083	12/18/2015		Replace kitchen sink/bathroom faucet, Sta. 2	628.11	756692	Smardan Hatcher Company
CLM - 0365656	12/21/2015		Knox padlock	110.16	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0365656	12/21/2015		Cases for controlled substances, 921 phone case	105.15	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - SUTAXJE	12/31/2015		SUTAX JE - December 2015	13.33		
			Total Small Tools & Instruments	1,482.59		
Line Item Account 7650 -- Special Departmental Expense						
MIC - 0074158	12/17/2015		Employee recognition plaque	70.20	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
CLM - 0366237	12/24/2015		Shadow box for dispatcher retirement gift	124.20	717447	SANTA BARBARA TROPHY & AMERICAN NAMEPLATE
MIC - 0074671	12/30/2015		Badge and case for Dispatcher retirement gift	300.98	262802	ENTENMANN ROVIN CO
MIC - 0074671	12/30/2015		Badge for dispatcher new hire	222.70	262802	ENTENMANN ROVIN CO
			Total Special Departmental Expense	718.08		

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 7730 -- Transportation and Travel						
CLM - 0363427	12/4/2015		Liebert Cassidy HR webinar (Gil, Taylor)	85.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		CSDA Conference: K. Taylor expenses	248.32	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		C. Hickman: Fire asgmt meals/hotel	248.52	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		K. Kellogg: Fire asgmt meals/hotels	123.05	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		G. Ventura: Fire asgmt meals/hotels/rental car	2,141.99	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		Prevention lunch/Dispatch hiring panel meals	230.83	006215	US BANK CORPORATE PAYMENT SYSTEM
MIC - 0074161	12/17/2015		LCW Annual Conference Registration: Taylor, Gil	1,800.00	476600	LIEBERT CASSIDY WHITMORE
CLM - 0365656	12/21/2015		CSDA Conference: Hickman/Taylor/Gil	1,711.26	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0365656	12/21/2015		C. Hickman: Fire asgmt toll fee	7.25	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0366245	12/28/2015		T. Ederer Reimb: New hire interview panel lunch	115.25	251307	Travis Ederer
Total Transportation and Travel				6,711.47		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
CLM - 0363427	12/4/2015		Small engine fuel	20.11	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		Fire asgmt gas charges	815.53	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363427	12/4/2015		Gasoline charges	121.91	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0363498	12/4/2015		Diesel fuel, 11/19/15	792.99	769681	SOUTHERN COUNTIES FUELS
CLM - 0364895	12/17/2015		Gasoline charges, October	1,555.76	005392	THE VILLAGE SERVICE STATION
CLM - 0364895	12/17/2015		Gasoline charges, November	1,577.24	005392	THE VILLAGE SERVICE STATION
CLM - 0364772	12/18/2015		Diesel fuel, 12/3/15	1,227.41	769681	SOUTHERN COUNTIES FUELS
CLM - 0365656	12/21/2015		Small engine fuel	850.67	006215	US BANK CORPORATE PAYMENT SYSTEM

# Expenditure Transactions

From 12/1/2015 to 12/31/2015

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
CLM - 0365656	12/21/2015		Gasoline charges	307.89	006215	US BANK CORPORATE PAYMENT SYSTEM
Total Gasoline-Oil-Fuel				7,269.51		
Line Item Account 7732 -- Training						
CLM - 0363427	12/4/2015		T. Ederer: BlueCard Command renewal	90.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0364164	12/16/2015		S. Davis Reimb: CPR cards/manuals	136.30	024241	SHAUN P DAVIS
CLM - 0364179	12/16/2015		S. Chapman Reimb: Management 2C	1,214.38	005288	SCOTT CHAPMAN
CLM - 0364885	12/16/2015		K. Taylor Reimb: Columbia Southern MSE 6201	742.50	062566	KEVIN TAYLOR
CLM - 0366242	12/28/2015		S. Chapman Reimb: Columbia Southern HY 1010	567.00	005288	SCOTT CHAPMAN
Total Training				2,750.18		
Line Item Account 7760 -- Utilities						
JE - 0128280	12/4/2015		Secured taxes for 3 MFPD properties	3,797.82		
CLM - 0363563	12/7/2015		Electricity service, Sta. 1 & 2	3,277.74	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0074374	12/22/2015		Water service, Sta. 1	431.25	556712	MONTECITO WATER DISTRICT
MIC - 0074374	12/22/2015		Water service, Sta. 2	124.57	556712	MONTECITO WATER DISTRICT
CLM - 0366252	12/24/2015		Electricity service, Sta. 1 & 2	1,753.33	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0074683	12/24/2015		Gas service, Sta. 1 - 12/5/15	69.46	767800	THE GAS COMPANY
MIC - 0074683	12/24/2015		Gas service, Sta. 2 - 12/5/15	124.96	767800	THE GAS COMPANY
JE - 0129180	12/31/2015		Water/sewer for rental prop, Oct-Nov	138.44		
Total Utilities				9,717.57		
Total Montecito Fire Protection Dist				1,862,652.15		

# Financial Trend

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2013 Year-To-Date Actual	12/31/2014 Year-To-Date Actual	12/31/2015 Year-To-Date Actual
<b>Revenues</b>			
<b>Taxes</b>			
3010 -- Property Tax-Current Secured	7,286,709.71	7,721,764.82	8,098,627.69
3011 -- Property Tax-Unitary	48,318.28	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	-486.36
3020 -- Property Tax-Current Unsecd	565,367.01	631,309.28	658,613.77
3040 -- Property Tax-Prior Secured	-24,396.06	-102.20	119.31
3050 -- Property Tax-Prior Unsecured	0.00	0.00	56.05
3054 -- Supplemental Pty Tax-Current	71,574.43	16,261.83	0.00
3056 -- Supplemental Pty Tax-Prior	16,454.14	-2,580.20	0.00
<b>Taxes</b>	<b>7,964,027.51</b>	<b>8,366,653.53</b>	<b>8,756,930.46</b>
<b>Use of Money and Property</b>			
3380 -- Interest Income	5,000.90	4,034.08	4,003.97
3381 -- Unrealized Gain/Loss Invstmnts	-6,346.91	-7,657.12	-8,842.06
3409 -- Other Rental of Bldgs and Land	16,288.00	20,656.56	21,775.00
<b>Use of Money and Property</b>	<b>14,941.99</b>	<b>17,033.52</b>	<b>16,936.91</b>
<b>Intergovernmental Revenue-State</b>			
3750 -- State-Emergency Assistance	40,276.11	-25,509.59	-90,549.00
4220 -- Homeowners Property Tax Relief	43,165.06	42,183.11	41,487.16
<b>Intergovernmental Revenue-State</b>	<b>83,441.17</b>	<b>16,673.52</b>	<b>-49,061.84</b>
<b>Intergovernmental Revenue-Federal</b>			
4476 -- Federal Emergency Assistance	292,440.48	0.00	19,227.21
<b>Intergovernmental Revenue-Federal</b>	<b>292,440.48</b>	<b>0.00</b>	<b>19,227.21</b>
<b>Charges for Services</b>			
5105 -- Reimb for District Services	0.00	66,474.00	67,473.78
<b>Charges for Services</b>	<b>0.00</b>	<b>66,474.00</b>	<b>67,473.78</b>

Last Updated: 1/11/2016 4:56 AM



# Financial Trend

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2013 Year-To-Date Actual	12/31/2014 Year-To-Date Actual	12/31/2015 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	95,331.79	24,852.07	1,631.71
Miscellaneous Revenue	95,331.79	24,852.07	1,631.71
Revenues	8,450,182.94	8,491,686.64	8,813,138.23
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	3,105,277.57	2,849,676.32	3,003,211.02
6300 -- Overtime	478,066.70	738,922.51	25,953.84
6301 -- Overtime - Reimbursable	0.00	0.00	659,233.25
6310 -- Overtime - Constant Staffing	0.00	0.00	319,208.38
6400 -- Retirement Contribution	794,850.91	820,855.24	1,232,667.95
6475 -- Retiree Medical OPEB	0.00	536,712.00	1,646,956.00
6500 -- FICA Contribution	11,601.42	0.00	0.00
6550 -- FICA/Medicare	35,192.30	48,895.18	53,468.36
6600 -- Health Insurance Contrib	692,531.60	711,216.09	785,394.17
6700 -- Unemployment Ins Contribution	7,337.52	315.38	705.29
6900 -- Workers Compensation	378,983.96	382,422.77	502,095.73
Salaries and Employee Benefits	5,503,841.98	6,089,015.49	8,228,893.99
Services and Supplies			
7030 -- Clothing and Personal	9,775.39	2,434.04	2,189.56
7050 -- Communications	38,715.42	44,859.01	39,701.35
7060 -- Food	214.12	156.70	275.13
7070 -- Household Supplies	12,651.89	9,960.84	12,173.30
7090 -- Insurance	29,867.10	30,051.15	27,333.00
7120 -- Equipment Maintenance	70,639.38	16,542.68	3,907.66
7200 -- Structure & Ground Maintenance	11,597.88	12,879.45	19,605.95



# Financial Trend

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2013 Year-To-Date Actual	12/31/2014 Year-To-Date Actual	12/31/2015 Year-To-Date Actual
7205 -- Fire Defense Zone	0.00	13,157.38	39,779.11
7322 -- Consulting & Mgmt Fees	977.28	1,292.41	1,380.50
7324 -- Audit and Accounting Fees	8,402.50	7,296.00	14,821.50
7348 -- Instruments & Equip. < \$5000	0.00	0.00	1,207.24
7363 -- Equipment Maintenance (Vehicles)	0.00	13,643.64	39,757.21
7400 -- Medical, Dental and Lab	4,252.03	9,540.49	31,758.38
7430 -- Memberships	1,452.00	1,737.00	6,945.50
7440 -- Miscellaneous Expense	6,090.00	0.00	0.00
7450 -- Office Expense	13,696.97	9,141.07	8,468.30
7460 -- Professional & Special Service	76,715.27	131,820.30	131,055.46
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	2,775.22	3,129.19	3,093.51
7510 -- Contractual Services	0.00	28,700.77	24,960.88
7530 -- Publications & Legal Notices	105.04	1,107.60	2,307.88
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	1,625.00	1,650.00	1,823.10
7630 -- Small Tools & Instruments	28,104.45	1,782.71	4,875.58
7650 -- Special Departmental Expense	13,431.56	51,902.38	29,202.35
7653 -- Training Fees & Supplies	300.00	0.00	0.00
7671 -- Special Projects	1,920.31	7,114.16	5,182.94
7730 -- Transportation and Travel	7,239.39	5,645.71	12,912.56
7731 -- Gasoline-Oil-Fuel	27,649.96	21,308.07	25,689.78
7732 -- Training	7,281.48	18,440.18	22,994.04
7760 -- Utilities	25,521.39	23,413.51	21,952.16
Services and Supplies	401,001.03	468,706.44	535,353.93
Other Charges			
7860 -- Contrib To Other Agencies	0.00	0.00	25,000.00

# Financial Trend

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2013 Year-To-Date Actual	12/31/2014 Year-To-Date Actual	12/31/2015 Year-To-Date Actual
Other Charges	0.00	0.00	25,000.00
<b>Capital Assets</b>			
8300 -- Equipment	25,940.70	27,246.74	10,400.21
8700 -- Work in Progress	0.00	0.00	3,794.00
<b>Capital Assets</b>	<b>25,940.70</b>	<b>27,246.74</b>	<b>14,194.21</b>
<b>Expenditures</b>	<b>5,930,783.71</b>	<b>6,584,968.67</b>	<b>8,803,442.13</b>
<b>Other Financing Sources &amp; Uses</b>			
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>2,459,473.00</b>
5910 -- Oper Trf (In)-General Fund	0.00	0.00	2,459,473.00
5919 -- Sale Capital Assets-Prsnl Prop	0.00	0.00	32,214.00
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>2,491,687.00</b>
<b>Other Financing Uses</b>	<b>741,159.80</b>	<b>769,113.00</b>	<b>392,812.00</b>
7901 -- Oper Trf (Out)	741,159.80	769,113.00	392,812.00
<b>Other Financing Uses</b>	<b>741,159.80</b>	<b>769,113.00</b>	<b>392,812.00</b>
<b>Other Financing Sources &amp; Uses</b>	<b>-741,159.80</b>	<b>-769,113.00</b>	<b>2,098,875.00</b>
<b>Changes to Fund Balances</b>			
<b>Decrease to Nonspendables</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9605 -- Prepaids/Deposits	0.00	0.00	0.00
Decrease to Nonspendables	0.00	0.00	0.00
<b>Decrease to Restricted</b>	<b>0.00</b>	<b>0.00</b>	<b>2,865.52</b>
9797 -- Unrealized Gains	0.00	0.00	2,865.52
Decrease to Restricted	0.00	0.00	2,865.52
<b>Increase to Nonspendables</b>	<b>4,386.00</b>	<b>3,258.00</b>	<b>0.00</b>
9605 -- Prepaids/Deposits	4,386.00	3,258.00	0.00

# Financial Trend

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	12/31/2013 Year-To-Date Actual	12/31/2014 Year-To-Date Actual	12/31/2015 Year-To-Date Actual
Increase to Nonspendables	4,386.00	3,258.00	0.00
Increase to Restricted 9797 -- Unrealized Gains	0.00	0.00	0.00
Increase to Restricted	0.00	0.00	0.00
Changes to Fund Balances	-4,386.00	-3,258.00	2,865.52
Montecito Fire Protection Dist	1,773,853.43	1,134,346.97	2,111,436.62
Net Financial Impact	1,773,853.43	1,134,346.97	2,111,436.62

# Expenditure Trend

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2015 Month-To-Date Actual	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual
<b>Expenditures</b>						
<b>Salaries and Employee Benefits</b>						
6100 -- Regular Salaries	251,071.44	534,266.79	545,897.58	545,955.63	561,564.62	564,454.96
6300 -- Overtime	-24,929.21	-24,015.23	1,564.93	54,535.48	14,168.26	4,629.61
6301 -- Overtime - Reimbursable	25,051.42	238,266.27	309,268.31	57,752.56	28,243.24	651.45
6310 -- Overtime - Constant Staffing	16,672.63	21,634.06	68,396.62	65,290.28	66,738.03	80,476.76
6400 -- Retirement Contribution	611,736.49	121,312.56	123,499.18	123,136.66	126,265.62	126,717.44
6475 -- Retiree Medical OPEB	0.00	0.00	823,478.00	0.00	0.00	823,478.00
6550 -- FICA/Medicare	4,136.44	10,379.67	12,157.37	9,562.60	8,692.35	8,539.93
6600 -- Health Insurance Contrib	210,506.12	113,858.80	113,858.80	112,614.36	113,415.17	121,140.92
6700 -- Unemployment Ins Contribution	4.60	53.64	59.81	203.76	202.51	180.97
6900 -- Workers Compensation	523,394.55	-8,597.12	0.00	-12,701.70	0.00	0.00
<b>Total Salaries and Employee Benefits</b>	<b>1,617,644.48</b>	<b>1,007,159.44</b>	<b>1,998,180.60</b>	<b>956,349.63</b>	<b>919,289.80</b>	<b>1,730,270.04</b>
<b>Services and Supplies</b>						
7030 -- Clothing and Personal	2.48	320.50	0.00	808.87	693.11	364.60
7050 -- Communications	6,501.85	8,363.58	4,839.93	6,062.73	5,227.61	8,705.65
7060 -- Food	0.00	0.00	0.00	174.20	0.00	100.93
7070 -- Household Supplies	828.68	3,204.69	2,312.43	2,639.17	1,216.81	1,971.52
7090 -- Insurance	27,333.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	-37.00	1,458.89	111.81	1,511.46	328.37	534.13
7200 -- Structure & Ground Maintenance	1,436.05	2,718.43	1,441.36	11,871.21	556.56	1,582.34
7205 -- Fire Defense Zone	0.00	8,875.00	0.00	3,780.00	11,572.84	15,551.27
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	847.90	0.00	532.60
7324 -- Audit and Accounting Fees	0.00	0.00	0.00	3,661.75	11,159.75	0.00
7348 -- Instruments & Equip. < \$5000	-1,830.00	0.00	1,714.30	1,322.94	0.00	0.00
7363 -- Equipment Maintenance (Vehicles)	53.03	1,526.99	11,196.12	19,791.73	2,596.91	4,592.43
7400 -- Medical, Dental and Lab	94.55	9,937.39	0.00	17,356.45	3,033.97	1,336.02
7430 -- Memberships	1,040.00	200.00	5,229.96	-5,229.96	215.00	5,490.50

# Expenditure Trend

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2015 Month-To-Date Actual	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual
7450 -- Office Expense	787.93	1,491.29	227.62	1,193.11	2,402.27	2,366.08
7460 -- Professional & Special Service	199.50	23,730.00	14,746.67	17,414.00	18,553.25	56,412.04
7507 -- ADP Payroll Fees	279.35	744.12	475.76	494.78	544.78	554.72
7510 -- Contractual Services	19,271.74	0.00	2,095.72	413.54	94.50	3,085.38
7530 -- Publications & Legal Notices	0.00	1,277.62	0.00	477.76	0.00	552.50
7546 -- Administrative Expense	0.00	0.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	911.55	0.00	0.00	911.55	0.00	0.00
7630 -- Small Tools & Instruments	0.00	218.40	1,443.39	683.76	1,047.44	1,482.59
7650 -- Special Departmental Expense	10,969.45	-25.52	0.00	741.14	16,799.20	718.08
7671 -- Special Projects	869.21	69.54	0.00	3,236.86	1,007.33	0.00
7730 -- Transportation and Travel	0.00	526.29	2,019.75	3,655.05	0.00	6,711.47
7731 -- Gasoline-Oil-Fuel	-180.53	5,237.35	5,152.50	3,979.22	4,231.73	7,269.51
7732 -- Training	683.50	2,505.19	340.15	5,067.02	11,648.00	2,750.18
7760 -- Utilities	2,917.21	3,144.39	2,621.13	2,893.44	658.42	9,717.57
Total Services and Supplies	72,131.55	75,524.14	55,968.60	105,759.68	93,587.85	132,382.11
Other Charges						
7860 -- Contrib To Other Agencies	0.00	0.00	0.00	0.00	25,000.00	0.00
Total Other Charges	0.00	0.00	0.00	0.00	25,000.00	0.00
Capital Assets						
8300 -- Equipment	0.00	0.00	0.00	0.00	10,400.21	0.00
8700 -- Work in Progress	0.00	0.00	0.00	0.00	3,794.00	0.00
Total Capital Assets	0.00	0.00	0.00	0.00	14,194.21	0.00
Total Expenditures	1,689,776.03	1,082,683.58	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	392,812.00	0.00	0.00	0.00	0.00	0.00

# Expenditure Trend

As of: 12/31/2015  
Accounting Period: CLOSED

Selection Criteria: Fund = 3650

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

## Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	7/31/2015 Month-To-Date Actual	8/31/2015 Month-To-Date Actual	9/30/2015 Month-To-Date Actual	10/31/2015 Month-To-Date Actual	11/30/2015 Month-To-Date Actual	12/31/2015 Month-To-Date Actual
Total Other Financing Uses	392,812.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources & Uses	392,812.00	0.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	2,082,588.03	1,082,683.58	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15
Total Report	2,082,588.03	1,082,683.58	2,054,149.20	1,062,109.31	1,052,071.86	1,862,652.15

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

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received	Notes
El Portal, CA-YNP-0083	2014-09	07/27-08/14/14	10/23/14	USFS	\$ 14,789.54	03/17/15	\$ 14,789.54	
Little Deer (July), CA-KNF-005564		08/01-08/24/14	10/30/14	Cal-OES	88,267.76	01/20/15	88,267.76	
Bald Fire, CA-LNF-003479		08/02-08/06/14	10/24/14	Cal-OES	33,595.73	02/09/15	33,595.73	
Eiler Fire, CA-SHU-006933		08/06-08/16/14	10/24/14	Cal-OES	96,835.29	01/02/15	96,835.29	
Cover BTU-August, CA-BTU-010882		08/09-08/15/14	03/09/15	Cal-OES	75,855.10	06/03/15	75,855.11	
Junction, CA-MMU-014633		08/18-08/21/14	10/30/14	Cal-OES	23,118.98	01/12/15	23,118.98	
Tecolote, CA-ANF-004034		08/18/14	11/21/14	Cal-OES	9,548.73	02/09/15	9,548.73	
Tecolote, CA-ANF-004034	2014-10	08/18/14	10/23/14	USFS	1,622.00	03/17/15	1,622.00	
Way, CA-CND-003148	2014-11	08/19-08/25/14	10/23/14	USFS	11,203.88	01/21/15	11,203.88	
Silverado Fire, CA-CNF-002873		09/13-09/15/14	11/21/14	Cal-OES	18,443.29	02/09/15	18,443.29	
King Fire, CA-ENF-023461	2014-12	09/18-10/02/14	10/23/14	USFS	29,750.38	03/20/15	29,750.38	
Boles Fire, CA-SKU-007064		09/16-09/21/14	11/12/14	Cal-OES	35,018.46	02/05/15	35,018.46	
King Fire, CA-ENF-023461 (OES & 391)		09/20-09/26/14	12/04/14	Cal-OES	167,604.28	03/20/15	167,604.28	
Parkhill Fire, CA-SLU-006113		06/20-06/23/15	09/29/15	Cal-OES	40,621.00	12/14/15	40,621.00	
Lake Fire, CA-BDF-007894 (E91 & 921)		06/25-06/30/15	10/06/15	Cal-OES	49,928.00	01/05/16	37,272.83	E91 pmt
					<b>\$ 696,202.43</b>		<b>\$ 683,547.26</b>	

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

Fire Name, #	Invoice #	Period Covered	Invoice Date	Agency	Total Due	Date Received	Amount Received
Parkhill Fire, CA-SLU-006113		06/20-06/23/15	09/29/15	Cal-OES	\$ 1,037.07	12/14/15	\$ 1,037.07
Mesa Fire, CA-SBC-007898	2015108	06/29-06/30/15	09/29/15	Cal-OES	3,017.51	12/28/15	3,017.51
Lake Fire (E391 & 921), CA-BDF-007894	2015194	07/01-07/03/15	10/06/15	Cal-OES	2,315.59		
Lake Fire (932), CA-BDF-007894	2015-17	06/25-07/06/15	10/15/15	USFS	19,227.21	11/18/15	19,227.21
Chorro Fire, CA-LPF-002288	2015-18	08/03-08/06/15	10/15/15	USFS	19,806.16		
Mad River Complex, CA-SRF-001433	2015-19	08/02-08/19/15	10/15/15	USFS	28,930.21		
Lowell Fire, CA-NEU-017851	20153313	07/26-07/30/15	10/12/15	Cal-OES	46,996.05	12/14/15	46,996.05
CNR Support, CA-CNR-000022	20153454	08/07-08/10/15	10/23/15	Cal-OES	19,391.22	12/28/15	19,391.22
White Fire, CA-SBC-009320	20153603	08/01-08/02/15	10/28/15	Cal-OES	4,058.52	12/28/15	4,058.52
Mad River Complex, CA-SRF-001433	20154095	08/05-08/21/15	11/18/15	Cal-OES	32,622.31		
River Complex, CA-SHF-002066	20154054	08/06-08/24/15	11/18/15	Cal-OES	200,562.30		
Rocky Fire, CA-LNU-006984	20153812	07/30-08/11/15	11/09/15	Cal-OES	116,362.67		
36 Fire, CA-TGU-006675	20154005	08/08-08/10/15	11/16/15	Cal-OES	25,656.88		
Jerusalem, CA-LNU-007410	20154367	08/11-08/16/15	11/21/15	Cal-OES	10,927.14		
Rough, CA-SNF-001746	20154208	08/22-09/06/15	11/19/15	Cal-OES	221,591.66		
ONC Staging, CA-ONC-000005	2015-22	08/06-08/11/15	12/02/15	USFS	28,535.49		
Gasquet Complex (921), CA-SRF-001488	2015-23	08/15-09/02/15	12/02/15	USFS	30,772.33		
LPNF - Fire Support, CA-LPF-000004	2015-24	8/29/2015	12/02/15	USFS	799.94		
Cuesta Fire, CA-SLU-008555	20154658	08/18-08/27/15	12/02/15	Cal-OES	29,628.07		
Fork Complex, CA-SHF-002067	20154773	08/10-08/20/15	12/04/15	Cal-OES	144,153.71		
Gasquet Complex, CA-SRF-001488 (PIO)	20154597	08/30-09/14/15	12/02/15	Cal-OES	38,549.45		
Gasquet Complex, CA-SRF-001488 (900)	20154568	08/30-09/14/15	12/08/15	Cal-OES	67,689.24		
Butte Fire, CA-AEU-024918		09/10-09/21/15		Cal-OES	157,871.59		
Valley Fire, CA-LNU-008670		09/16-09/17/15		Cal-OES	8,822.89		
Solimar Fire, CA-VNC-089187		12/26-12/27/15		Cal-OES	12,682.91		
					<b>\$1,272,008.13</b>		<b>\$ 93,727.58</b>



# Agenda Item #3



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

**Monthly Account Report for the Period  
11/01/2015 to 11/30/2015**

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

**Account Summary**

Source	Beginning Balance as of 11/01/2015	Contributions	Earnings	Expenses*	Distributions	Transfers	Ending Balance as of 11/30/2015
Contributions	\$6,744,299.87	\$0.00	\$5,994.60	\$4,289.81	\$0.00	\$0.00	\$6,746,004.66
<b>Totals</b>	<b>\$6,744,299.87</b>	<b>\$0.00</b>	<b>\$5,994.60</b>	<b>\$4,289.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,746,004.66</b>

**Investment Selection**

Balanced HighMark PLUS

**Investment Objective**

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

**Investment Return**

Annualized Return						Plan's Inception Date
1-Month	3-Month	1-Year	3-Years	5-Years	10-Years	
0.09%	2.28%	1.02%	7.10%	6.95%	-	1/19/2010

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

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

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

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

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

<b>Month</b>	<b>Beginning Balance</b>	<b>Contributions</b>	<b>Earnings</b>	<b>Expenses</b>	<b>Ending Balance</b>	<b>1-M %</b>
October 2014	4,166,126.30	-	45,108.57	867.94	4,210,366.93	1.08%
November 2014	4,210,366.93	-	58,445.65	1,867.07	4,266,945.51	1.39%
December 2014	4,266,945.51	-	(35,807.12)	1,031.46	4,230,106.93	-0.84%
January 2015	4,230,106.93	536,712.00	(14,854.01)	2,821.17	4,749,143.75	-0.35%
February 2015	4,749,143.75	-	152,641.55	2,034.79	4,899,750.51	3.21%
March 2015	4,899,750.51	-	(11,112.80)	2,158.43	4,886,479.28	-0.23%
April 2015	4,886,479.28	536,712.00	30,437.07	2,171.84	5,451,456.51	0.56%
May 2015	5,451,456.51	-	25,608.07	2,276.85	5,474,787.73	0.47%
June 2015	5,474,787.73	536,712.00	(62,985.12)	2,423.86	5,946,090.75	-1.15%
July 2015	5,946,090.75	-	59,226.40	2,526.68	6,002,790.47	1.00%
August 2015	6,002,790.47	-	(230,263.70)	2,834.40	5,769,692.37	-3.84%
September 2015	5,769,692.37	823,478.00	(133,911.00)	2,617.19	6,456,642.18	-2.32%
October 2015	6,456,642.18	-	289,002.82	1,345.13	6,744,299.87	4.48%
November 2015	6,744,299.87	-	5,994.60	4,289.81	6,746,004.66	0.09%
<b>Total</b>		<b>2,433,614.00</b>	<b>131,497.15</b>	<b>36,162.85</b>		

# Agenda Item #4



## Montecito Fire Protection District Budget Calendar

As recommended by Capitol PFG, staff prepared a budget calendar to provide timeframes for various steps involved with the annual budgeting process.

### **January:**

Finance Committee to make Budget policy recommendations for next fiscal year's budget and present to the Board for approval.

### **February:**

Memo sent by Fire Chief to all Department heads asking for budget requests based on Board policy recommendations, prior year expenditures and foreseeable needs for the upcoming budget year. Memo will be sent out the first week of the month.

### **March:**

Department heads continue preparing budget requests. All budget requests are due to District Accountant one week prior to budget meeting.

### **April:**

Department heads meet with Fire Chief and Accountant to prioritize budget requests to be considered in the preliminary budget. Meeting will occur the first week of April.

Fire Chief presents the draft Preliminary Budget to the Finance Committee for review.

Board reviews draft Preliminary Budget.

### **May:**

Fire Chief presents the draft Preliminary Budget to the Finance Committee for final review prior to the regular Board meeting.

Board holds budget hearings to receive budget information; revises if necessary.

### **June:**

Finance Committee reviews revised Preliminary Budget.

Board adopts Preliminary Budget no later than June 30.

### **July:**

### **August:**

The Auditor-Controller's office will provide an estimated increase/decrease in property tax revenues for the fiscal year (on August 11<sup>th</sup>). The estimated change in revenue will be reflected in the draft Final Budget.

Adopted 8/25/2014

## Montecito Fire Protection District Budget Calendar

### **August (continued):**

Staff meeting with Fire Chief, Accountant and all Department heads to prioritize budget requests and make recommendations based on estimated revenue. This staff meeting will occur prior to August Finance Committee meeting.

Finance Committee reviews draft Final Budget and makes changes if necessary.

Board holds budget hearings to receive budget information; revises if necessary.

### **September:**

Finance Committee reviews Final Budget and makes changes if necessary.

Board adopts Final Budget no later than September 30.