

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Wednesday, August 12, 2015 at 2:00 p.m.

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

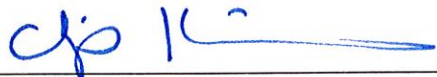
Agenda Items May Be Taken Out of the Order Shown

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 July 2015 financial statements.
3. Review PARS OPEB Trust Program statement for June 2015.
4. Review draft Final Budget for FY 2015-16.
5. Review and make recommendation for approval of Resolution 2015-08 Establishing Appropriation Limits for the 2014-2015 Fiscal Year.
6. Fire Chief's Report.
7. Requests for items to be included for the next Finance Committee Meeting.
8. Adjournment.

The next meeting is scheduled for Wednesday, September 16, 2015 at 2:00 p.m.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is August 7, 2015.

MONTECITO FIRE PROTECTION DISTRICT



Chip Hickman, Fire Chief

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

August 12, 2015

Notes for Finance Committee Meeting

Monday, July 20, 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 van Duinwyk at 2:00 p.m.

Directors present: Director Sinser and Director van Duinwyk

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

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

No public comment.

- 2. Review Financial Summary Staff Report for the fiscal year 2014-15.**

Ms. Gil reviewed the financial status of the District's three main funds: General, Capital Outlay, and Land & Building. The Committee members inquired about the reserve balances and calculation.

The Committee did not take action.

- 3. Review and make recommendation for approval of June 2015 financial statements.**

Ms. Gil explained that the variance report focused on object level categories, instead of the individual line item variances. The Committee members asked various questions regarding the items on the financial statements, including the debits and credits activity shown on the Balance Sheet, variances on property tax revenue line items, and interest income calculations.

The Committee members also asked for an explanation of the current credit card purchasing process and the new Lexipol policy manual service.

After a thorough review of the financial statements, the Finance Committee agreed to recommend approval of the June 2015 financial statements.

- 4. Review PARS OPEB Trust Program statement for May 2015.**

The Committee did not take action.

- 5. Fire Chief's Report.**

Chief Hickman reported that all employees received a 2.2% pay increase on July 1, 2015.

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

None.

7. Adjournment.

The meeting was adjourned at 3:12 p.m.

Agenda Item #2

Balance Sheet

As of: 7/31/2015
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 7/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,014,779.63	70,692.99	2,449,967.03	2,635,505.59
0115 -- Treasury FMV Adjustment	2,865.52	0.00	0.00	2,865.52
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	8,353.84	0.00	0.00	8,353.84
0230 -- Accounts Receivable	114,594.00	0.00	24,045.00	90,549.00
0240 -- Interest Receivable	5,962.84	0.00	5,962.84	0.00
Total Assets	5,147,055.83	70,692.99	2,479,974.87	2,737,773.95
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	889,090.54	889,090.54	0.00
1015 -- EFT Payable	3,149.86	609,410.34	609,483.03	3,222.55
1020 -- Salaries & Benefits Payable	283,571.00	283,571.00	0.00	0.00
1210 -- Accounts Payable	25,823.86	1,475,988.97	1,450,165.11	0.00
1240 -- Accrued Expenses	14,975.00	14,975.00	0.00	0.00
1400 -- Deposits	2,500.00	0.00	0.00	2,500.00
1730 -- Unidentified Deposits	0.00	608.56	608.56	0.00
Total Liabilities	330,019.72	3,273,644.41	2,949,347.24	5,722.55
Equity				
2120 -- Fund Balance-Restricted	2,865.52	0.00	0.00	2,865.52
2130 -- Fund Balance-Committed	1,200,500.00	0.00	0.00	1,200,500.00
2200 -- Fund Balance-Residual	3,613,670.59	2,529,876.10	444,891.39	1,528,685.88
Total Equity	4,817,036.11	2,529,876.10	444,891.39	2,732,051.40
Total Liabilities, Equity & Other Credits	5,147,055.83	5,803,520.51	3,394,238.63	2,737,773.95

Balance Sheet

As of: 7/31/2015
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 7/31/2015
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Balance Sheet

As of: 7/31/2015
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 7/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	180.30	392,812.18	392,811.40	181.08
0115 -- Treasury FMV Adjustment	0.10	0.00	0.00	0.10
0240 -- Interest Receivable	0.18	0.00	0.18	0.00
Total Assets	180.58	392,812.18	392,811.58	181.18
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	2,960.00	2,960.00	0.00
1015 -- EFT Payable	0.00	389,851.40	389,851.40	0.00
1210 -- Accounts Payable	0.00	392,811.40	392,811.40	0.00
Total Liabilities	0.00	785,622.80	785,622.80	0.00
Equity				
2120 -- Fund Balance-Restricted	0.10	0.00	0.00	0.10
2140 -- Fund Balance-Assigned	180.48	0.00	0.00	180.48
2200 -- Fund Balance-Residual	0.00	392,811.40	392,812.00	0.60
Total Equity	180.58	392,811.40	392,812.00	181.18
Total Liabilities, Equity & Other Credits	180.58	1,178,434.20	1,178,434.80	181.18

Balance Sheet

As of: 7/31/2015
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 7/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,386,382.70	2,259.63	0.00	2,388,642.33
0115 -- Treasury FMV Adjustment	1,363.62	0.00	0.00	1,363.62
0240 -- Interest Receivable	2,259.63	0.00	2,259.63	0.00
Total Assets	2,390,005.95	2,259.63	2,259.63	2,390,005.95
Liabilities, Equity & Other Credits				
Equity				
2120 -- Fund Balance-Restricted	1,363.62	0.00	0.00	1,363.62
2140 -- Fund Balance-Assigned	2,388,642.33	0.00	0.00	2,388,642.33
Total Equity	2,390,005.95	0.00	0.00	2,390,005.95
Total Liabilities, Equity & Other Credits	2,390,005.95	0.00	0.00	2,390,005.95

Balance Sheet

As of: 7/31/2015
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 7/31/2015
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	7,082,751.75	6,850.72	0.00	7,089,602.47
0115 -- Treasury FMV Adjustment	4,047.20	0.00	0.00	4,047.20
0240 -- Interest Receivable	6,850.72	0.00	6,850.72	0.00
Total Assets	7,093,649.67	6,850.72	6,850.72	7,093,649.67
Liabilities, Equity & Other Credits				
Equity				
2120 -- Fund Balance-Restricted	4,047.20	0.00	0.00	4,047.20
2140 -- Fund Balance-Assigned	7,089,602.47	0.00	0.00	7,089,602.47
Total Equity	7,093,649.67	0.00	0.00	7,093,649.67
Total Liabilities, Equity & Other Credits	7,093,649.67	0.00	0.00	7,093,649.67

Financial Status

As of: 7/31/2015 (8% 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	7/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	0.00	22,257.20	22,257.20	--
3015 -- PT PY Corr/Escapes Secured	0.00	-486.36	-486.36	--
3020 -- Property Tax-Current Unsecd	0.00	-297.88	-297.88	--
3040 -- Property Tax-Prior Secured	0.00	119.31	119.31	--
3050 -- Property Tax-Prior Unsecured	0.00	56.05	56.05	--
	0.00	21,648.32	21,648.32	--
Charges for Services				
5105 -- Reimb for District Services	0.00	-24,045.00	-24,045.00	--
	0.00	-24,045.00	-24,045.00	--
Revenues				
	0.00	-2,396.68	-2,396.68	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	251,071.44	-251,071.44	--
6300 -- Overtime	0.00	-24,929.21	24,929.21	--
6301 -- Overtime - Reimbursable	0.00	25,051.42	-25,051.42	--
6310 -- Overtime - Constant Staffing	0.00	16,672.63	-16,672.63	--
6400 -- Retirement Contribution	0.00	611,736.49	-611,736.49	--
6550 -- FICA/Medicare	0.00	4,136.44	-4,136.44	--
6600 -- Health Insurance Contrib	0.00	210,506.12	-210,506.12	--
6700 -- Unemployment Ins Contribution	0.00	4.60	-4.60	--
6900 -- Workers Compensation	0.00	523,394.55	-523,394.55	--
	0.00	1,617,644.48	-1,617,644.48	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	2.48	-2.48	--

Financial Status

As of: 7/31/2015 (8% 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	7/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
7050 -- Communications	0.00	6,501.85	-6,501.85	--
7070 -- Household Supplies	0.00	828.68	-828.68	--
7090 -- Insurance	0.00	27,333.00	-27,333.00	--
7120 -- Equipment Maintenance	0.00	-37.00	37.00	--
7200 -- Structure & Ground Maintenance	0.00	1,436.05	-1,436.05	--
7348 -- Instruments & Equip. < \$5000	0.00	-1,830.00	1,830.00	--
7363 -- Equipment Maintenance	0.00	53.03	-53.03	--
7400 -- Medical, Dental and Lab	0.00	94.55	-94.55	--
7430 -- Memberships	0.00	1,040.00	-1,040.00	--
7450 -- Office Expense	0.00	787.93	-787.93	--
7460 -- Professional & Special Service	0.00	199.50	-199.50	--
7507 -- ADP Payroll Fees	0.00	279.35	-279.35	--
7510 -- Contractual Services	0.00	19,271.74	-19,271.74	--
7580 -- Rents/Leases-Structure	0.00	911.55	-911.55	--
7650 -- Special Departmental Expense	0.00	10,969.45	-10,969.45	--
7671 -- Special Projects	0.00	869.21	-869.21	--
7731 -- Gasoline-Oil-Fuel	0.00	-180.53	180.53	--
7732 -- Training	0.00	683.50	-683.50	--
7760 -- Utilities	0.00	2,917.21	-2,917.21	--
Services and Supplies	0.00	72,131.55	-72,131.55	--
Expenditures	0.00	1,689,776.03	-1,689,776.03	--
Other Financing Sources & Uses				
Other Financing Uses				
7901 -- Oper Trf (Out)	0.00	392,812.00	-392,812.00	--
Other Financing Uses	0.00	392,812.00	-392,812.00	--
Other Financing Sources & Uses	0.00	-392,812.00	-392,812.00	--

Financial Status

As of: 7/31/2015 (8% 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	7/31/2015 Year-To-Date Actual	6/30/2016 Fiscal Year Variance	6/30/2016 Fiscal Year Pct of Budget
Montecito Fire Protection Dist	0.00	-2,084,984.71	-2,084,984.71	--
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	2,960.00	-2,960.00	--
Services and Supplies	0.00	2,960.00	-2,960.00	--
Other Charges				
7830 -- Interest Expense	0.00	29,854.60	-29,854.60	--
Other Charges	0.00	29,854.60	-29,854.60	--
Expenditures	0.00	32,814.60	-32,814.60	--
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	0.00	392,812.00	392,812.00	--
Other Financing Sources	0.00	392,812.00	392,812.00	--
Other Financing Uses				
7910 -- Long Term Debt Princ Repayment	0.00	359,996.80	-359,996.80	--
Other Financing Uses	0.00	359,996.80	-359,996.80	--
Other Financing Sources & Uses	0.00	32,815.20	32,815.20	--
Montecito Fire Pension Oblig	0.00	0.60	0.60	--
Net Financial Impact	0.00	-2,084,984.11	-2,084,984.11	--

Revenue Transactions

From 7/1/2015 to 7/31/2015

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 - PT03027	7/18/2015		06/01/15-06/30/15 CY Sec Annual 1% Tax (3010)	41,266.88
AUT - PT03029	7/18/2015		Rvs Est Sec1% Collections 6/1/15 to 6/22/15 (3010)	-19,009.68
			Total Property Tax-Current Secured	22,257.20
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03027	7/18/2015		06/01/15-06/30/15 CY Sec Annual 1% Tax (3015)	-486.36
			Total PT PY Corr/Escapes Secured	-486.36
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03027	7/18/2015		06/01/15-06/30/15 CY Unsec Annual 1% Tax (3020)	-297.88
			Total Property Tax-Current Unsecd	-297.88
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03027	7/18/2015		06/01/15-06/30/15 PY Sec 1% Tax (3040)	-94.75
AUT - PT03026	7/20/2015		PY 4837.5 Esc Assmts 1% - 14/15 (3040)	214.06
			Total Property Tax-Prior Secured	119.31
Line Item Account 3050 -- Property Tax-Prior Unsecured				
AUT - PT03027	7/18/2015		06/01/15-06/30/15 PY Unsec 1% Tax (3050)	56.05
			Total Property Tax-Prior Unsecured	56.05
Line Item Account 5105 -- Reimb for District Services				
AUT - RACRvsl	7/1/2015		EMS Mgmt LLC, First response pmt - Q4	-24,045.00
			Total Reimb for District Services	-24,045.00
			Total Montecito Fire Protection Dist	-2,396.68

Revenue Transactions

From 7/1/2015 to 7/31/2015

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 5910 -- Oper Trf (In)-General Fund				
JE - 0121586	7/1/2015		Transfer funds per adopted budget FY 2015-16	392,812.00
			Total Oper Trf (In)-General Fund	392,812.00
			Total Montecito Fire Pension Oblig	392,812.00

Expenditure Transactions

From 7/1/2015 to 7/31/2015

Selection Criteria: Fund = 3650

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount	Vendor	Vendor Name
Line Item Account 6100 -- Regular Salaries						
CLM - 0343289	7/1/2015		Health Benefits, July	3,816.22	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0013139	7/1/2015		Montecito Fire Payroll, 7/1/15	224,357.57	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0121171	7/1/2015		Overtime adjustment, 7/1/15	-61,126.87		
JE - 0121171	7/1/2015		Payroll check transfer, 7/1/15	5,448.75		
JE - 0121609	7/1/2015		To reverse salaries and OT accrual, JE 0121608	-196,166.00		
DJE - 0071987	7/6/2015		S. Bumanglag Payroll - Direct deposit returned	-608.56		
CLM - 0343821	7/7/2015		S. Bumanglag Payroll - Check re-issued	608.56	010899	SARAH BUMANGLAG
CLM - 0346289	7/16/2015		Employee retirement contribution, 7/16/15	13,417.03	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0346291	7/16/2015		Employer & employee contributions, 7/16/15	22,307.55	356600	MASSMUTUAL
CLM - 0346292	7/16/2015		Employee paid dues & insurance, 7/16/15	7,297.00	556913	MONTECITO FIREMENS ASSOC
EFC - 0013377	7/16/2015		Montecito Fire Payroll, 7/16/15	269,088.01	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
JE - 0122960	7/16/2015		Overtime adjustment, 7/16/15	-43,072.97		
EFC - 0013349	7/21/2015		Montecito Fire FSA plan pmts, 6/28-7/17/15	1,392.20	788368	CONEXIS BENEFITS ADMINISTRATOR LP
CLM - 0345593	7/24/2015		Health Benefits, August	3,816.22	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
EFC - 0013425	7/28/2015		Montecito Fire FSA plan pmts, 7/18-7/28/15	496.73	788368	CONEXIS BENEFITS ADMINISTRATOR LP
Total Regular Salaries				251,071.44		
Line Item Account 6300 -- Overtime						
JE - 0121171	7/1/2015		Overtime adjustment, 7/1/15	61,126.87		
JE - 0121609	7/1/2015		To reverse salaries and OT accrual, JE 0121608	-87,405.00		
JE - 0122960	7/16/2015		Overtime adjustment, 7/16/15	1,348.92		
Total Overtime				-24,929.21		
Line Item Account 6301 -- Overtime - Reimbursable						
JE - 0122960	7/16/2015		Overtime adjustment, 7/16/15	25,051.42		

Expenditure Transactions

From 7/1/2015 to 7/31/2015

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 6310 -- Overtime - Constant Staffing				25,051.42		
JE - 0122960	7/16/2015		Overtime adjustment, 7/16/15	16,672.63		
Total Overtime - Constant Staffing				16,672.63		
Line Item Account 6400 -- Retirement Contribution						
CLM - 0346289	7/16/2015		District retirement contributions, 7/16/15	61,449.49	648385	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
MIC - 0069216	7/17/2015		Annual accrued liability lump sum payment, Safety	483,489.00	005979	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
MIC - 0069216	7/17/2015		Annual accrued liability lump sum payment, Misc	66,798.00	005979	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
Total Retirement Contribution				611,736.49		
Line Item Account 6550 -- FICA/Medicare						
EFC - 0013377	7/16/2015		Montecito Fire Payroll, 7/16/15	4,136.44	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total FICA/Medicare				4,136.44		
Line Item Account 6600 -- Health Insurance Contrib						
CLM - 0343289	7/1/2015		Health Benefits, July	96,193.38	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0343292	7/1/2015		Dental insurance, July	14,227.03	711633	DELTA DENTAL
CLM - 0343293	7/1/2015		Life Insurance, July	709.68	007069	LINCOLN NATIONAL LIFE INS
MIC - 0068750	7/1/2015		Vision insurance - active, July	1,588.60	855111	Vision Service Plan-CA
MIC - 0068750	7/1/2015		Vision insurance - retirees, July	1,318.20	855111	Vision Service Plan-CA
CLM - 0345593	7/24/2015		Health Benefits, August	95,661.80	648390	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM
CLM - 0346536	7/31/2015		Life Insurance, August	709.68	007069	LINCOLN NATIONAL LIFE INS
CLM - 0346563	7/31/2015		FSA administrative fee, June	97.75	788368	CONEXIS BENEFITS ADMINISTRATOR LP
Total Health Insurance Contrib				210,506.12		

Expenditure Transactions

From 7/1/2015 to 7/31/2015

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						
EFC - 0013377	7/16/2015		Montecito Fire Payroll, 7/16/15	4.60	710175	STATE/FEDERAL TAXES & DIRECT DEPOSITS
Total Unemployment Ins Contribution				4.60		
Line Item Account 6900 -- Workers Compensation						
CLM - 0343296	7/1/2015		Worker's comp insurance premium, FY 15-16	523,394.55	310538	SDRMA
Total Workers Compensation				523,394.55		
Line Item Account 7030 -- Clothing and Personal						
AUT - SUTAXJE	7/31/2015		SUTAX JE - July 2015	2.48		
Total Clothing and Personal				2.48		
Line Item Account 7050 -- Communications						
CLM - 0345059	7/16/2015		Phone services, August	497.47	009201	IMPULSE INTERNET SERVICES
CLM - 0345614	7/23/2015		CAD connectivity & Internet	2,707.66	776537	COX COMMUNICATIONS
MIC - 0069334	7/27/2015		805-181-0808	50.10	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-565-9618	61.15	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-969-0318	63.87	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-RT0-0176	50.10	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-RT0-2320	50.10	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-RT5-5839	141.64	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-RT7-4343	50.10	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-RT7-4365	50.10	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-RTO-6142	114.31	308867	VERIZON CALIFORNIA
MIC - 0069334	7/27/2015		805-UH0-4248	659.08	308867	VERIZON CALIFORNIA
CLM - 0346546	7/31/2015		Satellite phone charges	150.18	005120	SATCOM GLOBAL INC
CLM - 0346549	7/31/2015		E92 Sim card for MDC, June	37.99	009266	SPRINT
CLM - 0346562	7/31/2015		Installation of mobile repeater in BC vehicle	1,818.00	037113	DAY WIRELESS SYSTEMS
Total Communications				6,501.85		

Expenditure Transactions

From 7/1/2015 to 7/31/2015

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 7070 -- Household Supplies						
AUT - EACRvsl	7/1/2015		Servicing ice machine/refrigerator, Sta. 1	-200.00	451688	RICHARD S MACIAS DBA KWIK FREEZE REFRIGERATION
MIC - 0069327	7/27/2015		Servicing ice machine machine/refrigerator, Sta. 1	105.00	451688	RICHARD S MACIAS DBA KWIK FREEZE REFRIGERATION
MIC - 0069327	7/27/2015		Servicing ice machine machine/refrigerator, Sta. 1	95.00	451688	RICHARD S MACIAS DBA KWIK FREEZE REFRIGERATION
MIC - 0069336	7/27/2015		Bottled water, Sta. 1	273.94	032539	NESTLE PURE LIFE DIRECT
MIC - 0069336	7/27/2015		Bottled water, Sta. 2	47.14	032539	NESTLE PURE LIFE DIRECT
CLM - 0346568	7/31/2015		Light bulbs	11.87	853237	Montecito Village Hardware
MIC - 0069571	7/31/2015		Refuse disposal, Sta. 1	359.71	509950	Marborg Industries
MIC - 0069571	7/31/2015		Refuse disposal, Sta. 2	136.02	509950	Marborg Industries
			Total Household Supplies	828.68		
Line Item Account 7090 -- Insurance						
CLM - 0343294	7/1/2015		Business Insurance Coverage, FY 15-16	27,333.00	880416	FIRE AGENCIES INSURANCE RISK AUTHORITY
			Total Insurance	27,333.00		
Line Item Account 7120 -- Equipment Maintenance						
AUT - EACRvsl	7/1/2015		OSHA compliance labels	-37.00	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Equipment Maintenance	-37.00		
Line Item Account 7200 -- Structure & Ground Maintenance						
CLM - 0345610	7/23/2015		Landscape maintenance	500.00	639830	Peyton Scapes
CLM - 0346565	7/31/2015		Repair A/C unit in Dispatch	936.05	025531	ANCHOR AIR SYSTEMS
			Total Structure & Ground Maintenance	1,436.05		
Line Item Account 7348 -- Instruments & Equip. < \$5000						
AUT - EACRvsl	7/1/2015		CMC Rescue: rope rescue equipment	-1,830.00	006215	US BANK CORPORATE PAYMENT SYSTEM
			Total Instruments & Equip. < \$5000	-1,830.00		

Expenditure Transactions

From 7/1/2015 to 7/31/2015

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 7363 -- Equipment Maintenance						
AUT - EACRvsl	7/1/2015		Storage box for Utility 91	-693.00	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - EACRvsl	7/1/2015		Repair cracked wheel for E93	-1,282.00	005392	THE VILLAGE SERVICE STATION
CLM - 0345501	7/23/2015		Repair cracked wheel for E93	1,282.13	002825	Sprinkle Tire Inc
CLM - 0345612	7/23/2015		Vehicle supplies: filters, lamps, diesel fluid	444.67	437104	CARQUEST AUTO PARTS
AUT - SUTAXJE	7/31/2015		SUTAX JE - July 2015	54.27		
CLM - 0346552	7/31/2015		Vehicle part: fuel filter for E391	43.74	064378	LOS ANGELES TRUCK CENTERS
CLM - 0346560	7/31/2015		A/C unit repair: P920 vehicle	182.58	184823	VILLAGE AUTOMOTIVE REPAIR INC
CLM - 0346564	7/31/2015		Door handle: P921	20.64	618120	Paradise Chevrolet
				<u>53.03</u>		
				Total Equipment Maintenance		
Line Item Account 7400 -- Medical, Dental and Lab						
CLM - 0345589	7/23/2015		Oxygen refills	94.55	070918	Airgas West
				<u>94.55</u>		
				Total Medical, Dental and Lab		
Line Item Account 7430 -- Memberships						
CLM - 0345040	7/17/2015		PERS PAC: MIFPD, 6/15-5/16	250.00	519937	PERS PUBLIC AGENCY COALITION
CLM - 0345576	7/22/2015		Admin. Fire Services Section: A. Gil, FY15-16	50.00	010344	AFSS SOUTHERN DIVISION
CLM - 0346539	7/31/2015		FDAC: Montecito Fire, FY15-16	440.00	596356	FDAC FIRE ASSOCIATIONS OF CALIF
CLM - 0346544	7/31/2015		SB County Fire Chiefs: Montecito Fire, FY15-16	300.00	725807	SANTA BARBARA CO FIRE CHIEF ASSOC
				<u>1,040.00</u>		
				Total Memberships		
Line Item Account 7450 -- Office Expense						
AUT - EACRvsl	7/1/2015		Certified mail	-7.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0345571	7/23/2015		Keyboard for ImageTrend tablet (budgeted)	493.72	405285	CDCE INC
AUT - SUTAXJE	7/31/2015		SUTAX JE - July 2015	13.84		
CLM - 0346570	7/31/2015		Repair part for Dispatch fax machine	287.37	067712	PRECISION IMAGING DBA STREAMLINE OFFICE SOLUTIONS

Expenditure Transactions

From 7/1/2015 to 7/31/2015

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 7460 -- Professional & Special Service				787.93		
Total Office Expense				787.93		
AUT - EACRvsl	7/1/2015		Labor attorney fees, June	-1,224.00	476600	LIEBERT CASSIDY WHITMORE
AUT - EACRvsl	7/1/2015		Legal services, June	-1,829.00	645665	Price Postal & Parma
CLM - 0345564	7/24/2015		LiveScan fingerprint screening (2)	111.00	130890	DEPARTMENT OF JUSTICE ACCOUNTING SERVICES
CLM - 0345607	7/24/2015		Legal services, June	1,917.50	645665	Price Postal & Parma
CLM - 0346537	7/31/2015		Labor attorney fees, June	1,224.00	476600	LIEBERT CASSIDY WHITMORE
Total Professional & Special Service				199.50		
Line Item Account 7507 -- ADP Payroll Fees				279.35	050379	ADP INC
EFC - 0013346	7/10/2015		ADP fees, 6/30/15	279.35		
Total ADP Payroll Fees				279.35		
Line Item Account 7510 -- Contractual Services				-5,696.00	004299	SB County Sheriff Dept
AUT - EACRvsl	7/1/2015		Tri-Tec annual maint., 4/1-6/30/15	900.00	577942	DEPARTMENT OF THE INTERIOR/BLM
CLM - 0343299	7/1/2015		RAWS depot maintenance: FY 15-16	534.00	008973	AMERAVANT
CLM - 0343338	7/1/2015		Website hosting fee, 7/1-12/31/15	654.00	001696	RON TURLEY ASSOCIATES INC
CLM - 0345047	7/16/2015		Fleet software maintenance: FY 15-16	22,785.24		
JE - 0122709	7/16/2015		Tri-Tech CAD maintenance: 4/1/15-3/31/16	94.50	061348	CALLBACK STAFFING SOLUTIONS LLC
CLM - 0346566	7/31/2015		Online scheduling program, monthly fee			
Total Contractual Services				19,271.74		
Line Item Account 7580 -- Rents/Leases-Structure				911.55	155004	Community Radio Inc
CLM - 0345561	7/23/2015		Gibraltar space rental qtrly, July-September	911.55		
Total Rents/Leases-Structure				911.55		
Line Item Account 7650 -- Special Departmental Expense				10,706.00		
JE - 0122825	7/28/2015		MFPD share of LAFCO's 15-16 Budget	263.45	340893	HAYWARD LUMBER COMPANY SB
CLM - 0346571	7/31/2015		Supplies for 4th of July breakfast			

Expenditure Transactions

From 7/1/2015 to 7/31/2015

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 Special Departmental Expense				10,969.45		
Line Item Account 7671 -- Special Projects						
CLM - 0346535	7/31/2015		Public Education supplies: kids tattoos	869.21	020833	CREATIVE PRODUCT SOURCE INC
Total Special Projects				869.21		
Line Item Account 7731 -- Gasoline-Oil-Fuel						
AUT - EACRvsl	7/1/2015		Gasoline charges	-181.00	006215	US BANK CORPORATE PAYMENT SYSTEM
AUT - EACRvsl	7/1/2015		Gasoline charges, June	-1,937.00	005392	THE VILLAGE SERVICE STATION
CLM - 0345043	7/1/2015		Gasoline charges, June	1,937.47	005392	THE VILLAGE SERVICE STATION
Total Gasoline-Oil-Fuel				-180.53		
Line Item Account 7732 -- Training						
AUT - EACRvsl	7/1/2015		L. Grant EMT recertification	-59.00	006215	US BANK CORPORATE PAYMENT SYSTEM
CLM - 0345560	7/27/2015		K. Taylor Reimb: Columbia Southern MSE 5301	742.50	062566	KEVIN TAYLOR
Total Training				683.50		
Line Item Account 7760 -- Utilities						
MIC - 0069217	7/16/2015		Water service, Sta. 1	390.94	556712	MONTECITO WATER DISTRICT
MIC - 0069217	7/16/2015		Water service, Sta. 2	115.99	556712	MONTECITO WATER DISTRICT
CLM - 0345616	7/23/2015		Electricity service, Sta. 1 & 2	2,296.70	767200	SOUTHERN CALIFORNIA EDISON
MIC - 0069338	7/27/2015		Gas service, Sta. 1 - 07/08/15	55.84	767800	THE GAS COMPANY
MIC - 0069338	7/27/2015		Gas service, Sta. 2 - 07/08/15	57.74	767800	THE GAS COMPANY
Total Utilities				2,917.21		
Line Item Account 7901 -- Oper Trf (Out)						
JE - 0121586	7/1/2015		Transfer funds per adopted budget FY 2015-16	392,812.00		
Total Oper Trf (Out)				392,812.00		
Total Montecito Fire Protection Dist				2,082,588.03		

Financial Trend

As of: 7/31/2015
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	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	0.00	0.00	22,257.20
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	-486.36
3020 -- Property Tax-Current Unsecd	0.00	0.00	-297.88
3040 -- Property Tax-Prior Secured	0.00	-102.20	119.31
3050 -- Property Tax-Prior Unsecured	0.00	0.00	56.05
3054 -- Supplemental Pty Tax-Current	0.00	16,261.83	0.00
3056 -- Supplemental Pty Tax-Prior	17,409.77	-2,580.20	0.00
Taxes	17,409.77	13,579.43	21,648.32
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	0.00	0.00	0.00
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	0.00
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
Intergovernmental Revenue-State	0.00	0.00	0.00
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	0.00	0.00
Intergovernmental Revenue-Federal	0.00	0.00	0.00
Charges for Services			
5105 -- Reimb for District Services	0.00	0.00	-24,045.00
Charges for Services	0.00	0.00	-24,045.00

Financial Trend

As of: 7/31/2015
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	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual
Miscellaneous Revenue			
5909 -- Other Miscellaneous Revenue	23,321.50	33.20	0.00
Miscellaneous Revenue	23,321.50	33.20	0.00
Revenues	40,731.27	13,612.63	-2,396.68
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	230,565.83	238,912.52	251,071.44
6300 -- Overtime	20,700.16	20,950.64	-24,929.21
6301 -- Overtime - Reimbursable	0.00	0.00	25,051.42
6310 -- Overtime - Constant Staffing	0.00	0.00	16,672.63
6400 -- Retirement Contribution	71,444.03	75,462.46	611,736.49
6475 -- Retiree Medical OPEB	0.00	0.00	0.00
6550 -- FICA/Medicare	3,831.48	3,727.41	4,136.44
6600 -- Health Insurance Contrib	188,710.44	187,213.94	210,506.12
6700 -- Unemployment Ins Contribution	0.00	0.00	4.60
6900 -- Workers Compensation	89,700.39	94,078.74	523,394.55
Salaries and Employee Benefits	604,952.33	620,345.71	1,617,644.48
Services and Supplies			
7030 -- Clothing and Personal	151.53	0.00	2.48
7050 -- Communications	6,272.30	6,059.15	6,501.85
7060 -- Food	80.10	0.00	0.00
7070 -- Household Supplies	864.71	746.60	828.68
7090 -- Insurance	29,867.10	29,302.00	27,333.00
7120 -- Equipment Maintenance	-4,986.11	2,255.44	-37.00
7200 -- Structure & Ground Maintenance	603.00	500.00	1,436.05
7205 -- Fire Defense Zone	0.00	0.00	0.00

Financial Trend

As of: 7/31/2015
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	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	0.00	3,648.00	0.00
7348 -- Instruments & Equip. < \$5000	0.00	0.00	-1,830.00
7363 -- Equipment Maintenance	0.00	0.00	53.03
7400 -- Medical, Dental and Lab	0.00	0.00	94.55
7430 -- Memberships	640.00	940.00	1,040.00
7440 -- Miscellaneous Expense	0.00	0.00	0.00
7450 -- Office Expense	374.81	698.98	787.93
7460 -- Professional & Special Service	3,725.50	3,339.00	199.50
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00
7507 -- ADP Payroll Fees	434.02	0.00	279.35
7510 -- Contractual Services	0.00	23,377.77	19,271.74
7530 -- Publications & Legal Notices	0.00	54.60	0.00
7580 -- Rents/Leases-Structure	375.00	825.00	911.55
7630 -- Small Tools & Instruments	0.00	0.00	0.00
7650 -- Special Departmental Expense	8,011.46	121.05	10,969.45
7653 -- Training Fees & Supplies	0.00	0.00	0.00
7671 -- Special Projects	0.00	486.00	869.21
7730 -- Transportation and Travel	-541.70	0.00	0.00
7731 -- Gasoline-Oil-Fuel	2,723.88	0.00	-180.53
7732 -- Training	0.00	1,210.50	683.50
7760 -- Utilities	3,447.83	2,912.16	2,917.21
Services and Supplies	52,043.43	76,476.25	72,131.55
Capital Assets			
8300 -- Equipment	-470.00	17,861.44	0.00
Capital Assets	-470.00	17,861.44	0.00
Expenditures	656,525.76	714,683.40	1,689,776.03

Financial Trend

As of: 7/31/2015
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	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual
Other Financing Sources & Uses			
Other Financing Sources			
5910 -- Oper Trf (In)-General Fund	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses			
7901 -- Oper Trf (Out)	364,525.70	379,313.00	392,812.00
Other Financing Uses	364,525.70	379,313.00	392,812.00
Other Financing Sources & Uses	-364,525.70	-379,313.00	-392,812.00
Changes to Fund Balances			
Decrease to Nonspendables			
9605 -- Prepaids/Deposits	0.00	0.00	0.00
Decrease to Nonspendables	0.00	0.00	0.00
Decrease to Restricted			
9797 -- Unrealized Gains	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	0.00
Increase to Nonspendables			
9605 -- Prepaids/Deposits	0.00	0.00	0.00
Increase to Nonspendables	0.00	0.00	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	0.00	0.00	0.00
Montecito Fire Protection Dist	-980,320.19	-1,080,383.77	-2,084,984.71

Financial Trend

As of: 7/31/2015
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	7/31/2013 Year-To-Date Actual	7/31/2014 Year-To-Date Actual	7/31/2015 Year-To-Date Actual
Net Financial Impact	-980,320.19	-1,080,383.77	-2,084,984.71

Expenditure Trend

As of: 7/31/2015
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	2/28/2015 Month-To-Date Actual	3/31/2015 Month-To-Date Actual	4/30/2015 Month-To-Date Actual	5/31/2015 Month-To-Date Actual	6/30/2015 Month-To-Date Actual	7/31/2015 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	479,918.02	512,263.82	518,185.48	522,300.02	834,050.93	251,071.44
6300 -- Overtime	70,468.84	60,463.04	136,818.97	75,132.54	113,568.03	-24,929.21
6301 -- Overtime - Reimbursable	0.00	0.00	0.00	0.00	0.00	25,051.42
6310 -- Overtime - Constant Staffing	0.00	0.00	0.00	0.00	0.00	16,672.63
6400 -- Retirement Contribution	136,757.71	146,022.64	149,321.16	146,683.82	221,951.98	611,736.49
6475 -- Retiree Medical OPEB	0.00	0.00	536,712.00	0.00	536,712.00	0.00
6550 -- FICA/Medicare	7,534.03	7,154.62	8,866.20	7,958.02	12,059.05	4,136.44
6600 -- Health Insurance Contrib	115,908.56	113,162.84	121,894.57	114,375.44	17,231.58	210,506.12
6700 -- Unemployment Ins Contribution	370.52	184.99	284.24	60.64	140.42	4.60
6900 -- Workers Compensation	0.00	109,537.40	-2,149.28	80,674.60	-6,447.84	523,394.55
Total Salaries and Employee Benefits	810,957.68	948,789.35	1,469,933.34	947,185.08	1,729,266.15	1,617,644.48
Services and Supplies						
7030 -- Clothing and Personal	918.25	7,973.63	541.16	3,863.39	195.73	2.48
7050 -- Communications	6,701.96	8,769.84	8,013.00	8,341.82	8,038.97	6,501.85
7060 -- Food	84.82	44.77	1,779.07	0.00	499.62	0.00
7070 -- Household Supplies	990.97	1,922.98	3,082.99	1,820.88	4,199.11	828.68
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	27,333.00
7120 -- Equipment Maintenance	5,391.99	3,339.79	1,710.48	2,619.18	3,146.74	-37.00
7200 -- Structure & Ground Maintenance	2,425.26	1,529.86	8,124.22	2,969.00	34,965.53	1,436.05
7205 -- Fire Defense Zone	0.00	0.00	12,937.91	8,800.00	42,968.18	0.00
7322 -- Consulting & Mgmt Fees	0.00	0.00	1,053.20	0.00	754.90	0.00
7324 -- Audit and Accounting Fees	3,648.00	0.00	4,406.00	0.00	7,893.24	0.00
7348 -- Instruments & Equip. < \$5000	3,424.80	0.00	110.53	0.00	23,834.95	-1,830.00
7363 -- Equipment Maintenance	2,154.01	7,379.80	4,595.73	4,192.66	18,213.68	53.03
7400 -- Medical, Dental and Lab	3,198.24	400.11	2,980.26	965.43	2,111.36	94.55
7430 -- Memberships	6,691.00	0.00	0.00	0.00	0.00	1,040.00

Expenditure Trend

As of: 7/31/2015
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	2/28/2015 Month-To-Date Actual	3/31/2015 Month-To-Date Actual	4/30/2015 Month-To-Date Actual	5/31/2015 Month-To-Date Actual	6/30/2015 Month-To-Date Actual	7/31/2015 Month-To-Date Actual
7450 -- Office Expense	546.25	2,404.02	4,450.05	1,125.22	4,474.20	787.93
7460 -- Professional & Special Service	39,205.64	28,192.00	11,392.50	22,799.50	58,066.07	199.50
7506 -- Administrative Expense (SBC)	0.00	0.00	0.00	140,370.00	0.00	0.00
7507 -- ADP Payroll Fees	935.12	477.45	483.74	1,067.30	471.93	279.35
7510 -- Contractual Services	94.50	94.50	190.50	307.45	10,141.82	19,271.74
7530 -- Publications & Legal Notices	0.00	0.00	0.00	0.00	617.50	0.00
7546 -- Administrative Expense	0.00	0.00	140,370.00	-140,370.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	0.00	911.55	0.00	0.00	911.55
7630 -- Small Tools & Instruments	600.05	530.98	919.29	2,358.15	3,903.18	0.00
7650 -- Special Departmental Expense	3,270.41	2,038.38	11,010.98	-146.05	3,075.31	10,969.45
7671 -- Special Projects	0.00	812.69	25.66	0.00	2,118.15	869.21
7730 -- Transportation and Travel	478.59	-32.33	2,245.74	500.42	2,035.80	0.00
7731 -- Gasoline-Oil-Fuel	1,433.89	3,794.51	4,093.43	3,816.43	8,510.78	-180.53
7732 -- Training	5,445.69	4,853.15	11,315.69	7,760.19	8,006.71	683.50
7760 -- Utilities	6,739.26	585.39	4,196.46	616.74	5,102.09	2,917.21
Total Services and Supplies	94,378.70	75,111.52	240,940.14	73,777.71	253,345.55	72,131.55
Capital Assets						
8300 -- Equipment	0.00	7,850.00	0.00	0.00	0.00	0.00
Total Capital Assets	0.00	7,850.00	0.00	0.00	0.00	0.00
Total Expenditures	905,336.38	1,031,750.87	1,710,873.48	1,020,962.79	1,982,611.70	1,689,776.03
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	332,406.00	0.00	392,812.00
Total Other Financing Uses	0.00	0.00	0.00	332,406.00	0.00	392,812.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	332,406.00	0.00	392,812.00

Expenditure Trend

As of: 7/31/2015
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	2/28/2015 Month-To-Date Actual	3/31/2015 Month-To-Date Actual	4/30/2015 Month-To-Date Actual	5/31/2015 Month-To-Date Actual	6/30/2015 Month-To-Date Actual	7/31/2015 Month-To-Date Actual
Changes to Fund Balances						
Changes to Nonspendable						
9605 -- Prepaids/Deposits	0.00	0.00	0.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Changes to Restricted						
9797 -- Unrealized Gains	0.00	2,978.21	0.00	0.00	0.00	0.00
Total Changes to Restricted	0.00	2,978.21	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	2,978.21	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	905,336.38	1,034,729.08	1,710,873.48	1,353,368.79	1,982,611.70	2,082,588.03
Total Report	905,336.38	1,034,729.08	1,710,873.48	1,353,368.79	1,982,611.70	2,082,588.03

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

	Fund 3650 General	Fund 3651 Pension Obl.	Fund 3652 Capital Outlay	Fund 3653 Land & Bldg	All Funds
Cash Balance at 7/1/15	4,638,146.48	180.30	2,386,382.70	7,082,751.75	14,107,461.23
Income:					
Tax Revenue	21,648.32	-	-	-	21,648.32
Interest Income	5,962.84	0.18	2,259.63	6,850.72	15,073.37
	<u>27,611.16</u>	<u>0.18</u>	<u>2,259.63</u>	<u>6,850.72</u>	<u>36,721.69</u>
Expenses:					
Claims Processed	(1,162,774.78)	(392,811.40)	-	-	(1,555,586.18)
Payroll	(857,749.61)	-	-	-	(857,749.61)
Other:					
Interfund Transfers	(392,812.00)	392,812.00	-	-	-
Reimbursed expenses*	-	-	-	-	-
	<u>(2,413,336.39)</u>	<u>0.60</u>	<u>-</u>	<u>-</u>	<u>(2,413,335.79)</u>
Cash Balance at 7/31/15	<u>2,252,421.25</u>	<u>181.08</u>	<u>2,388,642.33</u>	<u>7,089,602.47</u>	<u>11,730,847.13</u>
Cash in Treasury per Balance Sheet	<u>2,635,505.59</u>	<u>181.08</u>	<u>2,388,642.33</u>	<u>7,089,602.47</u>	<u>12,113,931.47</u>
Difference	383,084.34	-	-	-	383,084.34
Reconciliation:					
Outstanding payroll claims					
Delta Dental	14,227.03	-	-	-	14,227.03
Vision Service Plan	2,906.80	-	-	-	2,906.80
CalPERS retirement contributions	74,552.81	-	-	-	74,552.81
Mass Mutual contributions	21,657.55	-	-	-	21,657.55
Payroll direct deposit	266,517.60	-	-	-	266,517.60
EFT Payable (Acct 1015)					
Satcom Global Inc	150.18	-	-	-	150.18
Sprint	37.99	-	-	-	37.99
Anchor Air Systems	936.05	-	-	-	936.05
Day Wireless Systems	1,818.00	-	-	-	1,818.00
Village Automotive Repair	182.58	-	-	-	182.58
Conexis Benefits Administration	97.75	-	-	-	97.75
	<u>383,084.34</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>383,084.34</u>

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

Payee	Description	Amount
Fund 3650 - General		
ADP Inc	ADP fees, 6/30/15	279.35
AFSS Southern Division	Admin. Fire Services Section Membership: A. Gil	50.00
Airgas West	Oxygen refills	94.55
Ameravant	Website hosting fee, 7/1-12/31/15	534.00
Anchor Air Systems	Repair A/C unit in Dispatch	936.05
CalPERS	Annual accrued liability lump sum payment, Misc	66,798.00
CalPERS	Annual accrued liability lump sum payment, Safety	483,489.00
Callback Staffing Solutions LLC	Online scheduling program, monthly fee	94.50
Carquest Auto Parts	Vehicle supplies: filters, lamps, diesel fluid	444.67
CDCE Inc	Keyboard for ImageTrend tablet (budgeted)	493.72
Community Radio Inc	Gibraltar space rental qtrly, July-September	911.55
Conexis Benefits Administrator LP	FSA plan reimbursements, employee paid	1,888.93
Conexis Benefits Administrator LP	FSA administrative fee, June	97.75
Cox Communications	CAD connectivity & Internet	2,707.66
Creative Product Source Inc	Public Education supplies: kids tattoos	869.21
Day Wireless Systems	Installation of mobile repeater in BC vehicle	1,818.00
Department of Justice	LiveScan fingerprint screening (2)	111.00
Department of The Interior/BLM	RAWS depot maintenance: FY 15-16	900.00
FDAC Fire Associations of CA	FDAC: Montecito Fire, FY15-16	440.00
Fire Agencies Insurance (FAIRA)	Business Insurance Coverage, FY 15-16	27,333.00
Hayward Lumber Company SB	Supplies for 4th of July breakfast	263.45
Impulse Internet Services	Phone services, August	497.47
Kwik Freeze Refrigeration	Servicing ice machine machine/refrigerator, Sta. 1	200.00
LAFCO	MFPD share of LAFCO's 15-16 Budget	10,706.00
Liebert Cassidy Whitmore	Labor attorney fees, June	1,224.00
Los Angeles Truck Centers	Vehicle part: fuel filter for E391	43.74
Marborg Industries	Refuse disposal	495.73
Montecito Village Hardware	Light bulbs	11.87
Montecito Water District	Water service	506.93
Nestle Pure Life Direct	Bottled water	321.08
Paradise Chevrolet	Door handle: P921	20.64
PERS Public Agency Coalition	PERS PAC Membership: MFPD, 6/15-5/16	250.00
Peyton Scapes	Landscape maintenance	500.00
Precision Imaging	Repair part for Dispatch fax machine	287.37
Price Postel & Parma	Legal services, June	1,917.50
Ron Turley Associates Inc	Fleet software maintenance: FY 15-16	654.00
Santa Barbara County Fire Chiefs	SB County Fire Chiefs Membership: MFPD, FY15-16	300.00
Satcom Global Inc	Satellite phone charges	150.18
SB County Auditor-Controller	Additional User Tax	70.59
SB County Sheriff's Office	Tri-Tech CAD maintenance: 4/1/15-3/31/16	22,785.24
SDRMA	Worker's comp insurance premium, FY 15-16	523,394.55
Southern California Edison	Electricity service, Sta. 1 & 2	2,296.70
Sprinkle Tire Inc	Repair cracked wheel for E93	1,282.13
Sprint	E92 Sim card for MDC, June	37.99
Taylor, Kevin	K. Taylor Reimb: Columbia Southern MSE 5301	742.50
The Gas Company	Gas service, Sta. 1 - 07/08/15	113.58

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

Payee	Description	Amount
The Village Service Station	Gasoline charges, June	1,937.47
Verizon California	Phone services, July	1,290.55
Village Automotive Repair Inc	A/C unit repair: P920 vehicle	182.58
	Fund 3650 Total	<u>1,162,774.78</u>
 <u>Fund 3651 - Pension Obligation</u>		
Union Bank	Scheduled debt service interest expense	29,854.60
Union Bank	Scheduled principal payment less credit	359,996.80
Union Bank Trust Fee Group	Administration fees, 6/1/15-5/31/16	2,960.00
	Fund 3651 Total	<u>392,811.40</u>

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

Regular Salaries	\$	484,612.00
Part-Time Salaries		6,884.07
Directors Fees		1,320.00
Auxiliary		612.00
FLSA Safety		11,962.20
FLSA Dispatch		2,966.49
Overtime		75,118.24
Dispatch Cadre Earnings		2,028.00
Mass Mutual 457 Contribution		8,200.00
4850 Labor Code Payroll		<u>24,818.20</u>
 Gross Wages	 \$	 618,521.20
 District Contributions to Insurance		 113,530.83
District Contributions to Medicare/FICA		8,234.31
District Contributions to SUI		53.64
CalPERS Employee Contribution, District paid		49,040.32
CalPERS Employer Contribution, Employee paid		(25,561.12)
CalPERS, District Contribution		98,801.01
Health and Dependent Care FSA Contributions		(3,321.32)
Due to AFLAC		<u>(1,549.26)</u>
 Total Benefits		 <u>239,228.41</u>
Grand Total	\$	<u>857,749.61</u>

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

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire Reimbursable	Overtime	Description
Gil, A.	06/25/15		1.5	124.36			124.36	Fiscal year end tasks
Bennewate, B.	06/26/15		24.0	1,261.08	1,261.08			
Holthe, D.	06/26/15		24.0	1,949.04	1,949.04			
Ventura, G.	06/26/15		4.5	509.49			509.49	Process Admin. job applications
Villarreal, J.	06/26/15	6.0	18.0	1,395.90		1,395.90		
Wrenn, B.	06/26/15		24.0	947.88		947.88		
Davis, S.	06/27/15		24.0	1,413.72		1,413.72		
Grant, L.	06/27/15		24.0	947.88		947.88		
Villarreal, J.	06/27/15	6.0	18.0	1,395.90		1,395.90		
Walkup, R.	06/27/15		24.0	1,408.68		1,408.68		
Zeitsoff, J.	06/27/15		24.0	1,366.92		1,366.92		
Blake, G.	06/28/15		6.0	368.91		368.91		
Chapman, S.	06/28/15		24.0	1,615.32		1,615.32		
Galbraith, R.	06/28/15		1.0	58.91	58.91			
Gil, A.	06/28/15	5.5	-	-			-	Fiscal year end tasks
Klemowicz, E.	06/28/15		6.0	343.62		343.62		
Powell, K.	06/28/15		6.5	372.26		372.26		
Walkup, R.	06/28/15		6.5	381.52		381.52		
Davis, S.	06/29/15		24.0	1,413.72	1,413.72			
Gil, A.	06/29/15		2.0	165.81			165.81	Fiscal year end tasks
Taylor, K.	06/29/15		12.0	1,444.32		1,444.32		
Davis, S.	07/01/15		24.0	1,444.68	1,444.68			
Zeitsoff, J.	07/02/15		24.0	1,398.60	1,398.60			
Poulos, T.	07/03/15		24.0	1,544.04	1,544.04			
Walkup, R.	07/05/15		24.0	1,439.64	1,439.64			
Bennewate, B.	07/07/15		24.0	1,288.80	1,288.80			
Broumand, A.	07/07/15		2.5	154.54			154.54	Fire investigation AAR
Hickman, K.	07/08/15		2.5	162.60			162.60	Fire investigation AAR
Poulos, T.	07/08/15		24.0	1,544.04	1,544.04			
Hauser, B.	07/09/15	24.0	-	-				
Edwards, S.	07/10/15		2.5	116.06			116.06	Dispatch meeting
Muller, L.	07/10/15		2.5	116.06			116.06	Dispatch meeting
Klemowicz, E.	07/11/15		24.0	1,405.08	1,405.08			
Widling, A.	07/11/15		24.0	1,925.00	1,925.00			
Badaracco, J.	6/25-6/30/15	25.0	61.0	4,947.41		4,947.41		
Kellogg, K.	6/27-6/30/15		39.0	3,468.47		3,468.47		
Badaracco, J.	7/1-7/6/15		39.0	3,232.71		3,232.71		
Payroll 7/16/15				43,072.97	16,672.63	25,051.42	1,348.92	

Name	Date Worked	Comp Hrs	OT Hrs	Total Amount	Constant Staffing	Fire		Description
						Reimbursable	Overtime	
Walkup, R.	07/12/15		24.0	1,439.64	1,439.64			
Blake, G.	07/14/15		24.0	1,508.04	1,508.04			
Grant, L.	07/17/15		9.0	363.28		363.28		Paramedic meeting cover
Chapman, S.	07/18/15		5.0	368.25	368.25			
Fuentes, E.	07/18/15		5.5	396.58		396.58		
Grant, L.	07/18/15		9.0	363.29		363.29		Paramedic meeting cover
Hickman, K.	07/18/15		5.5	357.72		357.72		
Klemowicz, E.	07/18/15	4.0	20.0	1,170.90	1,170.90			
Wrenn, B.	07/18/15		24.0	968.76	968.76			
Bass, L.	07/21/15		3.5	229.64	229.64			
Hauser, B.	07/21/15	24.0	-	-	-			
McCracken, R.	07/21/15		3.5	225.54	225.54			
Zeitsoff, J.	07/21/15		3.5	218.24	218.24			
Hauser, B.	07/22/15		24.0	1,398.60	1,398.60			
Ventura, G.	07/22/15		1.0	115.71		115.71		Board meeting
Ederer, T.	07/23/15		12.0	963.00	963.00			
Ventura, G.	07/23/15		2.0	231.42		231.42		Admin. Asst. position/Board vacancy
Briner, A.	07/25/15		8.5	607.16		607.16		
Chapman, S.	07/25/15	8.0	16.0	1,178.40	1,178.40			
Bass, L.	07/26/15		7.0	459.27		459.27		
Bennewate, B.	07/26/15		24.0	1,288.80		1,288.80		
Fuentes, E.	07/26/15		24.0	1,730.52		1,730.52		
Hoithe, D.	07/26/15		24.0	1,991.88		1,991.88		
Powell, K.	07/26/15		24.0	1,405.08		1,405.08		
Wrenn, B.	07/26/15		7.0	282.56		282.56		
Briner, A.	07/27/15	8.0	16.0	1,142.88		1,142.88		
Hickman, K.	07/27/15		24.0	1,560.96		1,560.96		
McCracken, R.	07/27/15		24.0	1,546.56		1,546.56		
Zeitsoff, J.	07/27/15		24.0	1,496.52		1,496.52		
Fuentes, E.	07/28/15		24.0	1,730.52		1,730.52		
Hoithe, D.	07/28/15		24.0	1,991.88		1,991.88		
Powell, K.	07/28/15		24.0	1,405.08		1,405.08		
Kellogg, K.	7/1-7/3/15		21.0	1,908.59		1,908.59		
Payroll 8/3/15				32,045.27	9,669.01	21,302.56	1,073.70	
Grand Total				75,118.24	26,341.64	46,353.98	2,422.62	

% of Total **100.00%** **35.1%** **61.7%** **3.2%**

**MONTECITO FIRE PROTECTION DISTRICT
OVERTIME SUMMARY**

Fiscal Year 2014-15

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

Fiscal Year 2015-16

Month Paid	Constant Staffing	Fire Assignments	Overtime	Total OT
JULY	26,341.64	46,353.98	2,422.62	75,118.24
AUGUST				-
SEPTEMBER				-
OCTOBER				-
NOVEMBER				-
DECEMBER				-
JANUARY				-
FEBRUARY				-
MARCH				-
APRIL				-
MAY				-
JUNE				-
TOTAL	26,341.64	46,353.98	2,422.62	75,118.24
Budget	750,000.00	325,000.00	125,000.00	
% of Budget	3.5%	14.3%	1.9%	

PRICE, POSTEL & PARMA LLP

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

(805) 962-0011

TAX ID # 95-1782877

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

July 14, 2015
 File #: 12611
 Invoice #: 121526
 Billing Attorney: MSM

ACCOUNT SUMMARY BALANCE

RE: GENERAL MATTERS Our File Number: 12611-00000	678.50
RE: STATION THREE Our File Number: 12611-00059	0.00
RE: BOARD MTGS Our File Number: 12611-00061	1,150.50
RE: RELM RADIOS Our File Number: 12611-00084	88.50

Current Total Charges	1,917.50
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SUMMARY OF CURRENT CHARGES

Current Fees	10,207.00	
Total Current Fees & Costs	<u>10,207.00</u>	
Courtesy Adjustment	-8,289.50	
Total Current Due		\$1,917.50

SUMMARY OF PAST DUE BALANCES

Total Past Due		\$0.00
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Agenda Item #3

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

**Monthly Account Report for the Period
6/01/2015 to 6/30/2015**

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

Account Summary

Source	Beginning Balance as of 6/01/2015	Contributions	Earnings	Expenses*	Distributions	Transfers	Ending Balance as of 6/30/2015
Contributions	\$5,474,787.73	\$536,712.00	(\$62,985.12)	\$2,423.86	\$0.00	\$0.00	\$5,946,090.75
Totals	\$5,474,787.73	\$536,712.00	(\$62,985.12)	\$2,423.86	\$0.00	\$0.00	\$5,946,090.75

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	
-1.10%	-0.08%	3.08%	8.99%	9.03%	-	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**

**Annual Account Report for the Period
7/01/2014 to 6/30/2015**

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

Account Summary

Source	Beginning Balance as of 7/01/2014	Contributions	Earnings	Expenses*	Distributions	Transfers	Ending Balance as of 6/30/2015
Contributions	\$4,217,056.36	\$1,610,136.00	\$141,448.03	\$22,549.64	\$0.00	\$0.00	\$5,946,090.75
Totals	\$4,217,056.36	\$1,610,136.00	\$141,448.03	\$22,549.64	\$0.00	\$0.00	\$5,946,090.75

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	
-1.10%	-0.08%	3.08%	8.99%	9.03%	-	1/19/2010

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

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

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

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

**MONTECITO FIRE PROTECTION DISTRICT
PARS OPEB Trust Program Summary
Fiscal Year 2014-15**

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
July	4,217,056.36	-	(47,142.33)	878.55	4,169,035.48	
August	4,169,035.48	-	85,305.63	2,314.45	4,252,026.66	2.05%
September	4,252,026.66	-	(84,197.13)	1,703.23	4,166,126.30	-1.98%
October	4,166,126.30	-	45,108.57	867.94	4,210,366.93	1.08%
November	4,210,366.93	-	58,445.65	1,867.07	4,266,945.51	1.39%
December	4,266,945.51	-	(35,807.12)	1,031.46	4,230,106.93	-0.84%
January	4,230,106.93	536,712.00	(14,854.01)	2,821.17	4,749,143.75	-0.35%
February	4,749,143.75	-	152,641.55	2,034.79	4,899,750.51	3.21%
March	4,899,750.51	-	(11,112.80)	2,158.43	4,886,479.28	-0.23%
April	4,886,479.28	536,712.00	30,437.07	2,171.84	5,451,456.51	0.56%
May	5,451,456.51		25,608.07	2,276.85	5,474,787.73	0.47%
June	5,474,787.73	536,712.00	(62,985.12)	2,423.86	5,946,090.75	-1.15%
Total		1,610,136.00	141,448.03	22,549.64		
Average			11,787.34	1,879.14	4,725,193.03	

Agenda Item #4



STAFF REPORT

Prepared for: Montecito Fire Protection Finance Committee
Prepared by: Chief Hickman and Araceli Gil, District Accountant
Date: August 7, 2015
Topic: Draft Final Budget for Fiscal Year 2015-16

Summary

The following report will review significant changes made to the draft Final Budget in comparison to the Board-approved Preliminary Budget for fiscal year 2015-16.

Background

In the Preliminary Budget, a 2.2% revenue growth was applied to Secured and Prior Secured Property Tax line items. On August 7, the Auditor-Controller's office provided a more accurate estimate of the assessed value increase in property tax revenue of 4.9% for fiscal year 2015-16. Therefore, this draft of the Final Budget has been updated to account for the increase in revenue and the allocation of that income to various expenditure accounts.

Discussion

Changes made to the draft Final Budget are shown red.

Revenue (Fund 3650 Pg. 1)

Revenue and funding sources are an estimated \$244,000 more than the Preliminary Budget.

Expenditures – Salaries & Employee Benefits (Fund 3650 Pg. 2)

6900 Worker's Compensation Insurance – The actual premium for this fiscal year is approximately \$122,000 higher than estimated in the Preliminary Budget due to a surcharge that was mistakenly excluded from the original estimate.

Expenditures – Other Charges (Fund 3650 Pg. 4)

7860 Contributions to Other Agencies – Santa Barbara City Fire Department has requested a contribution of \$25,000 to help offset the expenses to renovate their training tower.

Expenditures – Capital Assets (Fund 3650 Pg. 4)

8300 Capital Assets – The total budget for Capital Assets increased by \$128,000 to fund additional projects and equipment.

Conclusion

After Finance Committee review, changes and recommendations will be presented to the Board of Directors on August 24, 2015.

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2015-16	Preliminary Budget FY 2015-16	Increase/ (Decrease)
REVENUES				
Taxes				
3010	Property Tax - Secured (+4.9%)	14,439,960	14,085,682	354,278
3011	Property Tax - Unitary	113,640	107,223	6,417
3015	Property Tax - Prior Secured	(37,185)	-	(37,185)
3020	Property Tax - Unsecured	619,890	582,421	37,469
3040	Property Tax - Prior Secured (3015)	-	(61,948)	61,948
3050	Property Tax - Prior Unsecured (3020)	-	7,918	(7,918)
3054	Supplemental Property Tax	237,945	197,369	40,576
3056	Supplemental Property Tax - Prior	-	13,328	(13,328)
	Total Taxes Revenue	<u>15,374,250</u>	<u>14,931,993</u>	<u>442,257</u>
Use of Money and Property				
3380	Interest Income	17,465	7,665	9,800
3409	Rental Property Income	51,660	51,660	-
	Total Use of Money and Property	<u>69,125</u>	<u>59,325</u>	<u>9,800</u>
Intergovernmental Revenue - State				
3750	State-Emergency Assistance (Fire Asgmt)	260,000	260,000	-
4220	Homeowners Property Tax Relief	84,365	86,330	(1,965)
	Total Intergovernmental Revenue - State	<u>344,365</u>	<u>346,330</u>	<u>(1,965)</u>
Intergovernmental Revenue - Federal				
4476	Federal Emergency Assistance (Fire Asgmt)	65,000	65,000	-
	Total Intergovernmental Revenue - Federal	<u>65,000</u>	<u>65,000</u>	<u>-</u>
Charges for Services				
5105	Reimbursement for District Services	183,020	183,020	-
	AMR First Response Payment	96,165	96,165	-
	CSFD Dispatch Services	86,855	86,855	-
	Total Charges for Services	<u>183,020</u>	<u>183,020</u>	<u>-</u>
Miscellaneous Revenue				
5909	Other Miscellaneous Revenue	5,860	5,860	-
	Westmont Payment	4,260	4,260	-
	Other	1,600	1,600	-
	Total Miscellaneous Revenue	<u>5,860</u>	<u>5,860</u>	<u>-</u>
Financing Sources				
5910	Transfer from Land & Building Fund (3653)	2,459,473	2,459,473	-
	Total Financing Sources	<u>2,459,473</u>	<u>2,459,473</u>	<u>-</u>
	TOTAL GENERAL FUND REVENUES	<u>18,501,093</u>	<u>18,051,001</u>	<u>450,092</u>

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

FUND 3650 - GENERAL FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2015-16</u>	<u>Preliminary Budget FY 2015-16</u>	<u>Increase/ (Decrease)</u>
EXPENDITURES				
Salaries & Employee Benefits				
6100	Regular Salaries	6,977,727	6,998,158	(20,431)
	Salaries	6,881,077	6,901,508	
	Uniform Allowance	46,500	46,500	
	Auxiliary	20,000	20,000	
	Directors fees	30,150	30,150	
6300	Overtime	125,000	125,000	-
6301	Overtime - Reimbursable	325,000	325,000	-
6310	Overtime - Constant Staffing	750,000	750,000	-
6400	Retirement Contributions	2,106,890	2,120,625	(13,735)
6475	Retiree Medical OPEB	3,293,913	3,293,913	-
6550	FICA/Medicare	112,717	108,663	4,054
6600	Insurance Contributions	1,415,488	1,386,794	28,694
	Health Insurance	1,191,430	1,166,340	
	Dental Insurance	175,905	174,513	
	Vision Insurance	35,899	34,070	
	Life Insurance	8,754	8,371	
	Employee Assistance Program	1,500	1,500	
	Flexible Spending Account Admin.	2,000	2,000	
6700	Unemployment Insurance	9,100	9,100	-
6900	Workers Compensation Insurance	525,000	402,977	122,023
	Total Salaries & Employee Benefits	15,640,835	15,520,230	120,605
Services & Supplies				
7030	Clothing and PPE	49,500	47,000	2,500
	Operational	12,000	12,000	
	Turnout sets	35,000	35,000	
	Helmet shields	2,500		
7050	Communications	77,300	77,300	-
	Operational	73,500	73,500	
	SB County IT Services	3,800	3,800	
7060	Food	2,500	2,500	-
7070	Household Supplies	33,760	33,760	-
	Operational	26,000	26,000	
	Boardroom chairs	6,700	6,700	
	Vacuums (2)	1,060	1,060	
7090	Insurance: Liability/Auto/Prop.	31,000	31,000	-
7120	Equipment Maintenance	35,000	31,500	3,500
7200	Structure and Ground Maintenance	38,550	38,550	-
	Operational	26,550	26,550	
	Rental property	12,000	12,000	
7205	Fire Defense Zone (Hazard Mitigation)	140,750	140,750	-
7322	Consulting and Management Fees	3,100	3,100	-
7324	Audit and Accounting Fees	23,250	23,250	-

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2015-16	Preliminary Budget FY 2015-16	Increase/ (Decrease)
7348	Instruments & Equip. < \$5,000	34,590	26,440	8,150
	Hose equipment and maintenance	10,000	10,000	
	UHF mobile radios (2)	6,250	6,250	
	SCBA bottles (6)	6,950	6,950	
	Flip-tip nozzles (3)	3,240	3,240	
	Intersection detectors installation	2,000	-	
	Rit-Paks III (2)	6,150	-	
7363	Equipment Maintenance (Vehicles)	50,000	50,000	-
7400	Medical & First Aid Supplies	35,860	35,860	-
	Operational	16,550	16,550	
	Fireline Paramedic equipment	6,000	6,000	
	Lifepak maintenance service	5,230	5,230	
	Lifepak AEDs for Fireline PM (2)	4,800	4,800	
	Air-Sim airway manikin	1,730	1,730	
	Rainbow oximetry cable	1,550	1,550	
7430	Memberships	9,500	9,500	-
7450	Office Expense	36,530	29,030	7,500
	Operational	20,000	18,500	
	Document imaging software	9,200	9,200	
	Ergonomic Desks	6,000		
	iPad 2 Air	830	830	
	Keyboard for Imagetrend tablet	500	500	
7460	Professional and Special Services	308,000	308,000	-
	Operational	248,000	248,000	
	CWPP Study	60,000	60,000	
7507	ADP Payroll Fees	7,500	7,500	-
7510	Contractual Services	43,300	43,300	-
7530	Publications & Legal Notices	3,000	3,000	-
7546	Administrative Tax Expense	165,000	165,000	-
7580	Rents & Leases	4,400	4,400	-
7630	Small Tools & Instruments	12,090	9,390	2,700
	Operational	6,000	4,600	
	HazMat team equipment	3,000	3,000	
	Diagnostic scan tool	1,115	1,115	
	Pick headed axe	400	400	
	Yeti ice chest	275	275	
	Exercise bikes (2)	1,300		
7650	Special District Expense	59,000	49,000	10,000
	Operational (permits, fees, other)	15,000	15,000	
	LAFCO	13,000	13,000	
	HEARO Radio program	20,000	10,000	
	Promotion/new hire expenses	11,000	11,000	
7671	Special Projects	12,500	12,500	-
	Public Education materials	7,500	7,500	
	Pre-hazard abatement brochure	5,000	5,000	
7730	Transportation and Travel	25,000	25,000	-
7731	Gasoline/Oil/Fuel	55,000	55,000	-

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

FUND 3650 - GENERAL FUND				
Account	Line Item Description	Final Budget FY 2015-16	Preliminary Budget FY 2015-16	Increase/ (Decrease)
7732	Training	89,750	89,750	-
	Operational	75,000	75,000	
	Paramedic training	2,750	2,750	
	Blue Card Command	12,000	12,000	
7760	Utilities	48,000	48,000	-
	Operational	43,000	43,000	-
	Rental housing utilities	5,000	5,000	-
	Total Services & Supplies	1,433,730	1,399,380	34,350
	Other Charges			
7860	Contributions to Other Agencies (STB)	25,000	-	25,000
	Total Other Charges	25,000	-	25,000
	Capital Assets			
8300	Equipment	128,250	20,750	107,500
	VHF/UHF portable radios (2)	10,750	10,750	-
	Basement radio back-up battery	10,000	10,000	-
	Conference Room A/V system	50,000	-	-
	Thermal Imager Cameras (2)	32,500	-	-
	Wet barrel hydrants	25,000	-	-
	Total Capital Assets	128,250	20,750	107,500
	OTHER FINANCING USES			
7901	Transfer To Pension Obligation Fund (3651)	795,500	794,750	750
7901	Transfer To Capital Outlay Fund (3652)	240,000	276,000	(36,000)
	Total Other Financing Uses	1,035,500	1,070,750	(35,250)
	TOTAL EXPENDITURES & TRANSFERS	18,263,315	18,011,110	252,205
	Net Financial Impact	237,778	39,891	
	Fund 3650 Equity			
	Beginning Fund Balance at 7/1/2015	4,817,036	4,817,036	
	Net Financial Impact	237,778	39,891	
	Projected Ending Fund Balance at 6/30/2016	5,054,814	4,856,927	

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

FUND 3651 - PENSION OBLIGATION FUND				
Account	Line Item Description	Final Budget FY 2015-16	Prelim Budget FY 2015-16	Increase/ (Decrease)
REVENUES				
Financing Sources				
5910	Transfer from General Fund (3650)	795,500	794,750	750
	TOTAL FUND REVENUES	795,500	794,750	750
EXPENDITURES				
7460	Administration Fee	3,000	2,250	750
7830	Interest Expense	51,573	51,573	-
	Total Expenditures	54,573	53,823	750
OTHER FINANCING USES				
7910	Long Term Debt Principal Repayment	741,000	741,000	-
	Other Financing Uses	741,000	741,000	-
	TOTAL EXPENDITURES & TRANSFERS	795,573	794,823	750
	Net Financial Impact	(73)	(73)	
Fund 3651 Equity				
	Beginning Fund Balance at 7/1/2015	180	180	
	Net Financial Impact	(73)	(73)	
	Projected Ending Fund Balance at 6/30/2016	107	107	

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

FUND 3652 - CAPITAL OUTLAY FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2015-16</u>	<u>Prelim Budget FY 2014-15</u>	<u>Increase/ (Decrease)</u>
REVENUES				
Financing Sources				
5910	Transfer from General Fund (3650)	276,000	276,000	-
	Total Financing Sources	276,000	276,000	-
Other Financing Sources				
5919	Sale of Capital Assets	30,000	30,000	-
	Total Other Financing Sources	30,000	30,000	-
	TOTAL FUND REVENUES	306,000	306,000	-
Capital Assets				
8300	Vehicle (Patrol 92 - Type 6)	165,000	165,000	
	Vehicle (Battalion Chief)	83,200	83,200	
	Vehicle (Fire Marshal)	54,200	54,200	
	Vehicle Upfit (Division Chief)	13,500	-	
	TOTAL EXPENDITURES	315,900	302,400	13,500
	Net Financial Impact	(9,900)	3,600	
Fund 3652 Equity				
	Beginning Fund Balance at 7/1/2015	2,386,383	2,386,383	
	Net Financial Impact	(9,900)	3,600	
	Projected Ending Fund Balance at 6/30/2016	2,376,483	2,389,983	

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

FUND 3653 - LAND AND BUILDING FUND				
<u>Account</u>	<u>Line Item Description</u>	<u>Final Budget FY 2015-16</u>	<u>Prelim Budget FY 2015-16</u>	<u>Increase/ (Decrease)</u>
REVENUES				
Financing Sources				
5910	Transfer from General Fund (3650)	-	-	-
	TOTAL FUND REVENUES	-	-	-
EXPENDITURES				
Capital Assets				
8100	Land	100,000	100,000	-
	Total Capital Assets	100,000	100,000	-
OTHER FINANCING USES				
7901	Transfer To General Fund (3650)	2,459,473	2,459,473	-
	Total Financing Uses	2,459,473	2,459,473	-
	TOTAL EXPENDITURES & TRANSFERS	2,559,473	2,559,473	-
	Net Financial Impact	(2,559,473)	(2,559,473)	
Fund 3653 Equity				
	Est. Beginning Fund Balance at 7/1/2015	7,082,752	7,082,752	
	Net Financial Impact	(2,559,473)	(2,559,473)	
	Projected Ending Fund Balance at 6/30/2016	4,523,279	4,523,279	

Agenda Item #5

RESOLUTION NO. 2015-08

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF ESTABLISHING APPROPRIATION LIMITS
FOR THE 2014-15 FISCAL YEAR
FOR THE MONTECITO FIRE PROTECTION DISTRICT**

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

WHEREAS, it is the intent of the Board of Directors to establish a limit for 2014-15 based on the measure approved by the voters July 8, 2014, and

WHEREAS, at least fifteen (15) days prior to this date documentation used in the determination of the appropriations limit attached hereto as "Exhibit A" was available for public inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District Headquarters, 595 San Ysidro Road, Montecito, Santa Barbara County, California, and

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

The appropriations limit of the Montecito Fire Protection District for the 2013-2014 fiscal year is \$14,851,175.

PASSED AND ADOPTED by the Board of Directors of the Montecito Fire Protection District this 24th day of August, 2015, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

President of the Board of Directors
MONTECITO FIRE PROTECTION DISTRICT

ATTEST:

Vice President

RESOLUTION NO. 2015-08**EXHIBIT A**

**MONTECITO FIRE PROTECTION DISTRICT
FISCAL YEAR 2014-2015 APPROPRIATION LIMIT
AS APPROVED BY OVERRIDE ELECTION ON JULY 10, 2014**

REVENUE CATEGORY:	ACTUAL PROCEEDS June 30, 2015
1. Taxes on Property	
Current Secured Property Tax	\$ 13,765,454
Unitary Tax	113,639
Escapes Secured Property Tax	-37,081
Current Unsecured Property Tax	719,634
Prior Year Secured Property Tax	1,633
Prior Year Unsecured Property Tax	-67,116
Current Supplemental Property Tax	250,471
Prior Year Supplemental Property Tax	9
2. Educational Revenue Augmentation	-0-
3. Special Taxes	-0-
4. Interest	20,166
5. Other	
Homeowners' Property Tax Relief	84,366
TOTAL	<u><u>\$ 14,851,175</u></u>

