

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, July 15, 2019 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 June 2019 financial statements.
3. Review Financial Summary Staff Report for fiscal year 2018-19.
4. Review PARS OPEB Trust Program statement for May 2019.
5. Fire Chief's Report.
6. Requests for items to be included in the next Finance Committee Meeting.
7. Adjournment.

This agenda is posted pursuant to the provisions of the Government Code commencing at Section 54950. The date of the posting is July 11, 2019.



Kevin Taylor, Fire Chief

Agenda Item #2

Variance Report
Finance Committee - July 15, 2019

Report	Line Item	Variance Explanation
1 Balance Sheet	0115	Fair market value adjustments posted by the County on a quarterly basis.
2 Balance Sheet	0211	Property tax revenue impounded by the Auditor-Controller's Office due to large assessment appeals that have not been settled. In June, the County settled three cases that resulted in released impounds of \$55,000 for MFPD.
3 Balance Sheet	0230	The Accounts Receivable balance includes revenue that had not been collected by June 30th: mutual aid assignments (6), reimbursements from other agencies, and worker's comp disability payments.
4 Balance Sheet	1015 & 1210	The EFT and accounts payable accounts reflect expenses entered by month-end, but disbursement payment wasn't completed until the next month.
5 Balance Sheet	1020	A Salaries and Benefits accrual was posted for unpaid overtime from June 25-30, due to the fiscal year end.
6 Balance Sheet	1240	This line item captures the Thomas Fire cost apportionment payment due to Cal Fire.
7 Balance Sheet	2130	Fund Balance - Committed maintains the District's reserve balances as of 7/1/18: Catastrophic \$2,400,000 and Economic Uncertainties \$3,670,000. Reserve levels will be updated and included for approval with the Final Budget in September.
8 Balance Sheet	Fund 3652 0550	The deposit is for two prepaid engines that have not been put into service. Journal entries to record the capital assets will be posted to reclassify the deposits to Equipment one the engines are put into service.
9 Financial Status	Revenues: Taxes	The District's property tax revenue fell \$400,000 short of expected budget, mainly due to the result of large assessment appeals that were cleared during the fiscal year, and resulted in large refunds to those tax payers.
10 Financial Status	3380	The interest income received is for the money held in the County Treasury Pool. Over the last year, the pool has yielded a return of approximately 1.67%, which is significantly higher than the return in past years of less than 1%.
11 Financial Status	3750 & 4476	Revenue received for assisting in state and federal incidents.
12 Financial Status	4160 & 4610	Funds received from FEMA/CalOES for the Public Assistance Disaster Relief Program from the Thomas Fire/Debris Flow damages are recorded in these two accounts.
13 Financial Status	5780	The funds received are from the insurance claim for the generator that stopped functioning during the Thomas Fire. The generator will be replaced next fiscal year.
14 Financial Status	Fund 3653 5780	The District received insurance proceeds for the rental properties that were damaged/destroyed during the Debris Flow. The District will received additional funds when repair/rebuild of the structures begins.
15 Financial Trend	7650	The significant increase is due to the Thomas Fire cost apportionment expense of \$3.9 million.

Variance Report
Finance Committee - July 15, 2019

Report	Line Item	Variance Explanation
16 Expenditure Trend	6300, 6301, 6310	Overtime adjustment journal entries for the last quarter were all posted in June, resulting in a large increase for the month.
17 Expenditure Trend	6450	The Board-approved supplemental retirement contributions to the PARS Pension account and CalPERS posted in June.
18 Expenditure Trend	7540	The generator lease expenses for the fiscal year were reclassified from line 7120 to line 7540.

Balance Sheet

As of: 6/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	8,457,112.66	42,798,222.56	37,335,267.03	13,920,068.19
0115 -- Treasury FMV Adjustment	-56,692.45	106,085.67	0.00	49,393.22 1
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	20,471.79	3,442.01	0.00	23,913.80
0211 -- Prop Tax Impounds Receivable	261,060.00	0.00	54,831.00	206,229.00 2
0230 -- Accounts Receivable	670,916.69	300,349.00	670,916.69	300,349.00 3
0240 -- Interest Receivable	30,785.95	192,901.35	138,818.42	84,868.88
Total Assets	9,384,154.64	43,401,000.59	38,199,833.14	14,585,322.09
Total Assets & Other Debits	9,384,154.64	43,401,000.59	38,199,833.14	14,585,322.09
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	1,293,770.55	1,293,770.55	0.00
1015 -- EFT Payable	163.06	6,806,424.89	6,842,502.76	36,240.93 4
1020 -- Salaries & Benefits Payable	22,398.00	22,398.00	25,313.00	25,313.00 5
1210 -- Accounts Payable	127,236.21	8,130,010.58	8,122,116.08	119,341.71 4
1240 -- Accrued Expenses	8,874.00	8,874.00	3,875,975.00	3,875,975.00 6
1400 -- Deposits	0.00	0.00	1,000.00	1,000.00
1730 -- Unidentified Deposits	0.00	7,736,140.49	7,736,140.49	0.00
Total Liabilities	158,671.27	23,997,618.51	27,896,817.88	4,057,870.64
Equity				
2110 -- Fund Balance-Nonspendable	178,091.00	54,831.00	0.00	123,260.00
2120 -- Fund Balance-Restricted	0.00	0.00	49,393.22	49,393.22
2130 -- Fund Balance-Committed	6,070,500.00	0.00	0.00	6,070,500.00 7
2200 -- Fund Balance-Residual	2,976,892.37	76,624,071.27	77,931,477.13	4,284,298.23
Total Equity	9,225,483.37	76,678,902.27	77,980,870.35	10,527,451.45



Balance Sheet

As of: 6/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2019
Total Liabilities, Equity & Other Credits	9,384,154.64	100,676,520.78	105,877,688.23	14,585,322.09

Balance Sheet

As of: 6/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,657,406.90	1,263,088.02	1,599,955.86	2,320,539.06
0115 -- Treasury FMV Adjustment	-17,813.99	30,947.27	4,899.20	8,234.08
0240 -- Interest Receivable	8,223.30	42,821.16	41,458.02	9,586.44
0550 -- Deposits with Others	427,351.40	804,925.86	0.00	1,232,277.26
Total Assets	3,075,167.61	2,141,782.31	1,646,313.08	3,570,636.84
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	795,030.00	795,030.00	0.00
1210 -- Accounts Payable	0.00	795,030.00	795,030.00	0.00
1730 -- Unidentified Deposits	0.00	4,600.00	4,600.00	0.00
Total Liabilities	0.00	1,594,660.00	1,594,660.00	0.00
Equity				
2110 -- Fund Balance-Nonspendable	427,351.40	0.00	804,925.86	1,232,277.26
2120 -- Fund Balance-Restricted	0.00	0.00	8,234.08	8,234.08
2140 -- Fund Balance-Assigned	2,647,816.21	327,277.15	0.00	2,320,539.06
2200 -- Fund Balance-Residual	0.00	3,648,250.00	3,657,836.44	9,586.44
Total Equity	3,075,167.61	3,975,527.15	4,470,996.38	3,570,636.84
Total Liabilities, Equity & Other Credits	3,075,167.61	5,570,187.15	6,065,656.38	3,570,636.84

Balance Sheet

As of: 6/30/2019
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 6/30/2019
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,650,048.41	684,936.31	6,162.50	6,328,822.22
0115 -- Treasury FMV Adjustment	-37,875.23	70,690.29	10,358.21	22,456.85
0240 -- Interest Receivable	20,416.84	107,642.26	96,664.23	31,394.87
Total Assets	5,632,590.02	863,268.86	113,184.94	6,382,673.94
Total Assets & Other Debits	5,632,590.02	863,268.86	113,184.94	6,382,673.94
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	6,162.50	6,162.50	0.00
1210 -- Accounts Payable	0.00	6,162.50	6,162.50	0.00
1730 -- Unidentified Deposits	0.00	588,272.08	588,272.08	0.00
Total Liabilities	0.00	600,597.08	600,597.08	0.00
Equity				
2120 -- Fund Balance-Restricted	0.00	0.00	22,456.85	22,456.85
2140 -- Fund Balance-Assigned	5,632,590.02	0.00	696,232.20	6,328,822.22
2200 -- Fund Balance-Residual	0.00	1,551,830.26	1,583,225.13	31,394.87
Total Equity	5,632,590.02	1,551,830.26	2,301,914.18	6,382,673.94
Total Liabilities, Equity & Other Credits	5,632,590.02	2,152,427.34	2,902,511.26	6,382,673.94

Financial Status

As of: 6/30/2019 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	6/30/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Taxes				
3010 -- Property Tax-Current Secured	16,180,000.00	16,153,735.83	-26,264.17	99.84 %
3011 -- Property Tax-Unitary	144,700.00	144,340.08	-359.92	99.75 %
3015 -- PT PY Corr/Escapes Secured	73,238.00	-80,636.02	-153,874.02	-110.10 %
3020 -- Property Tax-Current Unsecd	600,000.00	580,224.17	-19,775.83	96.70 %
3023 -- PT PY Corr/Escapes Unsecured	0.00	-1,526.59	-1,526.59	--
3040 -- Property Tax-Prior Secured	21,033.00	-2,386.85	-23,419.85	-11.35 %
3050 -- Property Tax-Prior Unsecured	185,800.00	21,331.47	-164,468.53	11.48 %
3054 -- Supplemental Pty Tax-Current	372,940.00	309,451.42	-63,488.58	82.98 %
3056 -- Supplemental Pty Tax-Prior	0.00	9,316.59	9,316.59	--
Taxes	17,577,711.00	17,133,850.10	-443,860.90	97.47 %
Fines, Forfeitures, and Penalties				
3057 -- PT-506 Int, 480 CLOS/CIC Pen	0.00	-3,068.68	-3,068.68	--
Fines, Forfeitures, and Penalties	0.00	-3,068.68	-3,068.68	--
Use of Money and Property				
3380 -- Interest Income	120,000.00	212,054.34	92,054.34	176.71 %
3381 -- Unrealized Gain/Loss Invstmnts	49,394.00	106,085.67	56,691.67	214.77 %
3409 -- Other Rental of Bldgs and Land	0.00	6,450.00	6,450.00	--
Use of Money and Property	169,394.00	324,590.01	155,196.01	191.62 %
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	1,305,000.00	1,267,661.04	-37,338.96	97.14 %
4160 -- State Aid for Disaster	1,910,000.00	1,864,754.01	-45,245.99	97.63 %
4220 -- Homeowners Property Tax Relief	82,610.00	79,534.78	-3,075.22	96.28 %
Intergovernmental Revenue-State	3,297,610.00	3,211,949.83	-85,660.17	97.40 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	6/30/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Intergovernmental Revenue-Federal				
4476 -- Federal Emergency Assistance	340,000.00	384,470.22	44,470.22	113.08 %
4610 -- Federal Aid for Disaster	4,670,000.00	4,669,969.00	-31.00	100.00 %
Intergovernmental Revenue-Federal	5,010,000.00	5,054,439.22	44,439.22	100.89 %
Charges for Services				
5105 -- Reimb for District Services	198,595.00	196,448.28	-2,146.72	98.92 %
Charges for Services	198,595.00	196,448.28	-2,146.72	98.92 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	0.00	34,867.69	34,867.69	--
5895 -- Other-Donations	0.00	300.00	300.00	--
5909 -- Other Miscellaneous Revenue	7,500.00	25,724.42	18,224.42	342.99 %
Miscellaneous Revenue	7,500.00	60,892.11	53,392.11	811.89 %
Revenues	26,260,810.00	25,979,100.87	-281,709.13	98.93 %
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	7,937,225.00	7,717,129.64	220,095.36	97.23 %
6300 -- Overtime	130,000.00	188,526.31	-58,526.31	145.02 %
6301 -- Overtime - Reimbursable	1,000,000.00	873,529.03	126,470.97	87.35 %
6310 -- Overtime - Constant Staffing	795,000.00	920,689.82	-125,689.82	115.81 %
6400 -- Retirement Contribution	2,539,640.00	2,402,041.94	137,598.06	94.58 %
6450 -- Supp Retirement Contribution	3,230,000.00	3,230,000.00	0.00	100.00 %
6550 -- FICA/Medicare	134,325.00	135,590.52	-1,265.52	100.94 %
6600 -- Health Insurance Contrib	1,962,500.00	1,877,650.90	84,849.10	95.68 %
6700 -- Unemployment Ins Contribution	10,040.00	6,399.56	3,640.44	63.74 %
6900 -- Workers Compensation	625,000.00	418,088.83	206,911.17	66.89 %
Salaries and Employee Benefits	18,363,730.00	17,769,646.55	594,083.45	96.76 %

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	6/30/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Services and Supplies				
7030 -- Clothing and Personal	68,000.00	67,743.05	256.95	99.62 %
7050 -- Communications	114,500.00	117,074.21	-2,574.21	102.25 %
7060 -- Food	2,500.00	3,154.97	-654.97	126.20 %
7070 -- Household Supplies	30,250.00	33,995.23	-3,745.23	112.38 %
7090 -- Insurance	31,000.00	32,017.00	-1,017.00	103.28 %
7120 -- Equipment Maintenance	35,000.00	43,128.85	-8,128.85	123.23 %
7200 -- Structure & Ground Maintenance	46,550.00	60,997.73	-14,447.73	131.04 %
7205 -- Fire Defense Zone	236,000.00	229,816.12	6,183.88	97.38 %
7322 -- Consulting & Mgmt Fees	3,350.00	525.00	2,825.00	15.67 %
7324 -- Audit and Accounting Fees	25,000.00	21,329.00	3,671.00	85.32 %
7348 -- Instruments & Equip. < \$5000	11,000.00	21,267.02	-10,267.02	193.34 %
7363 -- Equipment Maintenance	113,000.00	111,048.59	1,951.41	98.27 %
7400 -- Medical, Dental and Lab	56,000.00	55,614.51	385.49	99.31 %
7430 -- Memberships	12,500.00	14,493.59	-1,993.59	115.95 %
7450 -- Office Expense	27,500.00	32,124.13	-4,624.13	116.82 %
7460 -- Professional & Special Service	302,500.00	329,016.85	-26,516.85	108.77 %
7507 -- ADP Payroll Fees	7,500.00	7,181.71	318.29	95.76 %
7510 -- Contractual Services	52,000.00	61,791.25	-9,791.25	118.83 %
7530 -- Publications & Legal Notices	6,000.00	2,457.78	3,542.22	40.96 %
7540 -- Rents/Leases-Equipment	32,000.00	30,138.15	1,861.85	94.18 %
7546 -- Administrative Expense	240,000.00	244,640.00	-4,640.00	101.93 %
7580 -- Rents/Leases-Structure	4,500.00	7,599.42	-3,099.42	168.88 %
7630 -- Small Tools & Instruments	13,000.00	8,494.08	4,505.92	65.34 %
7650 -- Special Departmental Expense	4,096,500.00	3,977,439.46	119,060.54	97.09 %
7671 -- Special Projects	23,000.00	6,948.47	16,051.53	30.21 %
7730 -- Transportation and Travel	35,000.00	40,806.04	-5,806.04	116.59 %

Financial Status

As of: 6/30/2019 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	6/30/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
7731 -- Gasoline-Oil-Fuel	55,000.00	62,771.65	-7,771.65	114.13 %
7732 -- Training	87,750.00	85,574.89	2,175.11	97.52 %
7760 -- Utilities	43,000.00	46,156.56	-3,156.56	107.34 %
Services and Supplies	5,809,900.00	5,755,345.31	54,554.69	99.06 %
Capital Assets				
8300 -- Equipment	180,000.00	162,568.93	17,431.07	90.32 %
Capital Assets	180,000.00	162,568.93	17,431.07	90.32 %
Expenditures	24,353,630.00	23,687,560.79	666,069.21	97.27 %
Other Financing Sources & Uses				
Other Financing Uses	422,000.00	422,000.00	0.00	100.00 %
7901 -- Oper Trf (Out)	422,000.00	422,000.00	0.00	100.00 %
Other Financing Uses	422,000.00	422,000.00	0.00	100.00 %
Other Financing Sources & Uses	-422,000.00	-422,000.00	0.00	100.00 %
Changes to Fund Balances				
Decrease to Nonspendables	0.00	54,831.00	54,831.00	--
9602 -- Receivables	0.00	54,831.00	54,831.00	--
Decrease to Nonspendables	0.00	54,831.00	54,831.00	--
Increase to Restricted	49,394.00	49,393.22	0.78	100.00 %
9797 -- Unrealized Gains	49,394.00	49,393.22	0.78	100.00 %
Increase to Restricted	49,394.00	49,393.22	0.78	100.00 %
Changes to Fund Balances	-49,394.00	5,437.78	54,831.78	-11.01 %
Montecito Fire Protection Dist	1,435,786.00	1,874,977.86	439,191.86	130.59 %

Financial Status

As of: 6/30/2019 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	6/30/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	10,000.00	42,821.16	32,821.16	428.21 %
3381 -- Unrealized Gain/Loss Invstmnts	8,235.00	26,048.07	17,813.07	316.31 %
Use of Money and Property	18,235.00	68,869.23	50,634.23	377.68 %
Revenues	18,235.00	68,869.23	50,634.23	377.68 %
Expenditures				
Capital Assets				
8300 -- Equipment	1,222,000.00	0.00	1,222,000.00	0.00 %
Capital Assets	1,222,000.00	0.00	1,222,000.00	0.00 %
Expenditures	1,222,000.00	0.00	1,222,000.00	0.00 %
Other Financing Sources & Uses				
Other Financing Sources				
5910 -- Oper Trf (In)-General Fund	422,000.00	422,000.00	0.00	100.00 %
5919 -- Sale Capital Assets-Prsnl Prop	0.00	4,600.00	4,600.00	--
Other Financing Sources	422,000.00	426,600.00	4,600.00	101.09 %
Other Financing Sources & Uses	422,000.00	426,600.00	4,600.00	101.09 %
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	8,235.00	8,234.08	0.92	99.99 %
Increase to Restricted	8,235.00	8,234.08	0.92	99.99 %
Changes to Fund Balances	-8,235.00	-8,234.08	0.92	99.99 %
Montecito Fire Cap Outlay Res	-790,000.00	487,235.15	1,277,235.15	-61.68 %

Financial Status

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Accounting Period: CLOSED

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Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	6/30/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Use of Money and Property				
3380 -- Interest Income	15,000.00	107,642.26	92,642.26	717.62 %
3381 -- Unrealized Gain/Loss Invstmnts	22,458.00	60,332.08	37,874.08	268.64 %
Use of Money and Property	37,458.00	167,974.34	130,516.34	448.43 %
Miscellaneous Revenue				
5780 -- Insurance Proceeds & Recovery	588,000.00	588,272.08	272.08	100.05 %
Miscellaneous Revenue	588,000.00	588,272.08	272.08	100.05 %
Revenues	625,458.00	756,246.42	130,788.42	120.91 %
Expenditures				
Services and Supplies				
7460 -- Professional & Special Service	0.00	0.00	0.00	--
Services and Supplies	0.00	0.00	0.00	--
Capital Assets				
8100 -- Land	200,000.00	0.00	200,000.00	0.00 %
8200 -- Structures&Struct Improvements	15,000.00	6,162.50	8,837.50	41.08 %
Capital Assets	215,000.00	6,162.50	208,837.50	2.87 %
Expenditures	215,000.00	6,162.50	208,837.50	2.87 %
Changes to Fund Balances				
Increase to Restricted				
9797 -- Unrealized Gains	22,458.00	22,456.85	1.15	99.99 %
Increase to Restricted	22,458.00	22,456.85	1.15	99.99 %
Changes to Fund Balances	-22,458.00	-22,456.85	1.15	99.99 %
Montecito Fire Land & Building	388,000.00	727,627.07	339,627.07	187.53 %

Financial Status

As of: 6/30/2019 (100% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	6/30/2019 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Net Financial Impact	1,033,786.00	3,089,840.08	2,056,054.08	298.89 %

Revenue Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

Layout Options: Summarized By = Fund, LinelItemAccount; 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 - PT03419	6/15/2019		07/01/18-04/30/19 CY Sec Annual 1% Tax (3010)	15,794,635.28
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Sec Pipeline 1% Tax (3010)	480.51
AUT - PT03425	6/15/2019		RVS EST SEC 1% 7-1-12018 to 4-12-2019 (3010)	-15,752,218.16
AUT - PT03427	6/19/2019		EST 2018SEC1% Collections 5-1-19 to 6-18-19 (3010)	167,042.41
AUT - PT03428	6/19/2019		Teeter EST SEC 1% Advance 18-19 @6-18-19 (3010)	216,789.27
Total Property Tax-Current Secured				426,729.31
Line Item Account 3011 -- Property Tax-Unitary				
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Sec Unitary 1% Tax (3011)	140,829.48
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Sec Unitary RR 1% Tax (3011)	3,762.70
Total Property Tax-Unitary				144,592.18
Line Item Account 3015 -- PT PY Corr/Escapes Secured				
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Sec Annual 1% Tax (3015)	-77,965.09
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Sec Escape 1% Tax (3015)	12,381.45
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Sec Escape 1% Tax (3015)	-15,603.91
Total PT PY Corr/Escapes Secured				-81,187.55
Line Item Account 3020 -- Property Tax-Current Unsecd				
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Unsec Annual 1% Tax (3020)	580,981.90
AUT - PT03426	6/15/2019		RVS EST UNSEC 1% Apport 7-1-18 to 9-30-2018 (3020)	-568,579.06
Total Property Tax-Current Unsecd				12,402.84
Line Item Account 3023 -- PT PY Corr/Escapes Unsecured				
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Unsec Escape 1% Tax (3023)	-4,360.77
Total PT PY Corr/Escapes Unsecured				-4,360.77
Line Item Account 3040 -- Property Tax-Prior Secured				
AUT - PT03419	6/15/2019		07/01/18-04/30/19 PY Sec 1% Tax (3040)	-2,448.80
Total Property Tax-Prior Secured				-2,448.80

Revenue Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 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 3050 -- Property Tax-Prior Unsecured				
AUT - PT03419	6/15/2019		07/01/18-04/30/19 PY Unsec 1% Tax (3050)	27,822.92
Total Property Tax-Prior Unsecured				27,822.92
Line Item Account 3054 -- Supplemental Pty Tax-Current				
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Neg Sup 1% Tax (3054)	-30,335.91
AUT - PT03419	6/15/2019		07/01/18-04/30/19 CY Suppl 1% Tax (3054)	243,501.35
AUT - PT03429	6/19/2019		Teeter EST SUP 1% Advance 18-19@6-18-19 (3054)	90,236.66
Total Supplemental Pty Tax-Current				303,402.10
Line Item Account 3056 -- Supplemental Pty Tax-Prior				
AUT - PT03419	6/15/2019		07/01/18-04/30/19 PY Neg Sup Sec 1% Tax (3056)	7,130.21
AUT - PT03419	6/15/2019		07/01/18-04/30/19 PY Neg Sup Unsec 1% Tax (3056)	-413.27
AUT - PT03419	6/15/2019		07/01/18-04/30/19 PY Sup Sec 1% Tax (3056)	-930.40
AUT - PT03419	6/15/2019		07/01/18-04/30/19 PY Sup Unsec 1% Tax (3056)	1,460.02
Total Supplemental Pty Tax-Prior				7,246.56
Line Item Account 3057 -- PT-506 Int, 480 CIOS/CIC Pen				
AUT - PT03430	6/15/2019		Unsec-506 IntPEN 7-1-2018 to 4-30-2019 (3057)	1,197.43
Total PT-506 Int, 480 CIOS/CIC Pen				1,197.43
Line Item Account 3380 -- Interest Income				
AUT - PT03415	6/6/2019		Fund 0211 SEC 1% Collections Interest 18/19 (3380)	16,279.14
AUT - PT03416	6/6/2019		Fund0211 Unitary/Pipel 1% Collect INT 18/19 (3380)	145.73
AUT - PT03417	6/6/2019		Fund0211 UnitaryRR 1% Collections INT 18/19 (3380)	3.88
AUT - PT03418	6/6/2019		Fund0241 Unsecured 1% Collections INT 18/19 (3380)	3,551.87
AUT - PT03420	6/11/2019		G-2 INT on PYRefunds 1% 5-1-18 to 6-30-18 (3380)	-827.63
AUT - INTACCR	6/30/2019		INTEREST APPORTIONMENT ACCRUAL	84,868.88
Total Interest Income				104,021.87
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0619	6/30/2019		FMV ADJUSTMENTS	46,566.28

Revenue Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Document	Post On	Dept	Description	Amount
Line Item Account 3409 -- Other Rental of Bldgs and Land				46,566.28
JE - 0189951	6/30/2019		Rental income, May-June	2,580.00
Total Other Rental of Bldgs and Land				2,580.00
Line Item Account 3750 -- State-Emergency Assistance				
DJE - 0119161	6/28/2019		Woolsey Fire, 11/9-11/18/2018	188,238.72
DJE - 0119161	6/28/2019		Hill Fire, 11/8-11/9/2018	15,911.89
RAC - 0003038	6/30/2019		CalOES reimbursement: Camp Fire	18,816.00
RAC - 0003038	6/30/2019		CalOES reimbursement: OES Pre-position 1/15/19	19,023.00
RAC - 0003038	6/30/2019		CalOES reimbursement: OES Pre-position 2/1/19	68,628.00
RAC - 0003038	6/30/2019		CalOES reimbursement: OES Pre-position 3/5/19	32,471.00
Total State-Emergency Assistance				343,088.61
Line Item Account 4160 -- State Aid for Disaster				
DJE - 0119161	6/28/2019		CalOES PA reimb. DR-4353, Direct Admin Costs	5,889.00
Total State Aid for Disaster				5,889.00
Line Item Account 4220 -- Homeowners Property Tax Relief				
AUT - PT03414	6/3/2019		2018/19 HOE 1pct and Bond Appmt - 15% (4220)	11,930.22
Total Homeowners Property Tax Relief				11,930.22
Line Item Account 4476 -- Federal Emergency Assistance				
DJE - 0118519	6/12/2019		Front Fire, 8/20-8/21/18	8,073.48
RAC - 0003038	6/30/2019		USFS reimbursement: Donnell Fire	45,294.00
RAC - 0003038	6/30/2019		FEMA reimbursement: Hurricane Florence	47,479.00
Total Federal Emergency Assistance				100,846.48
Line Item Account 5105 -- Reimb for District Services				
JE - 0187225	6/6/2019		INVOICE# 2019-04 DISPATCH SERVICES	22,950.00
DJE - 0119161	6/28/2019		AMR Holdco Inc, First response pmt - 6/2019	26,415.11
Total Reimb for District Services				49,365.11

Revenue Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 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 5909 -- Other Miscellaneous Revenue				
DJE - 0119161	6/28/2019		Cal Card Rebate, May 2019	1,257.68
Total Other Miscellaneous Revenue				1,257.68
Line Item Account 9602 -- Receivables				
JE - 0181302	6/4/2019		Release 2016, 2017 1260BB Impound FB Nonspendable	19,848.00
JE - 0181304	6/4/2019		Release 2016, 2017 El Encanto Impound FBNonspend	20,309.00
JE - 0181307	6/4/2019		Release 2015 2016 2017 ERG Impound FBNonspendable	14,674.00
Total Receivables				54,831.00
Total Montecito Fire Protection Dist				1,555,772.47

Revenue Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 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	6/30/2019		INTEREST APPORTIONMENT ACCRUAL	9,586.44
			Total Interest Income	9,586.44
Line Item Account 3381 -- Unrealized Gain/Loss Invstmnts				
AUT - FMV0619	6/30/2019		FMV ADJUSTMENTS	7,816.24
			Total Unrealized Gain/Loss Invstmnts	7,816.24
Line Item Account 5910 -- Oper Trf (In)-General Fund				
JE - 0189667	6/24/2019		Transfer funds per adopted budget FY 2018-19	422,000.00
			Total Oper Trf (In)-General Fund	422,000.00
			Total Montecito Fire Cap Outlay Res	439,402.68

Revenue Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 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	6/30/2019		INTEREST APPORTIONMENT ACCRUAL	31,394.87
			Total Interest Income	31,394.87
Line Item Account 3381 -- Unrealized Gain/Loss Investmnts				
AUT - FMV0619	6/30/2019		FMV ADJUSTMENTS	21,068.11
			Total Unrealized Gain/Loss Investmnts	21,068.11
			Total Montecito Fire Land & Building	52,462.98

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 6100 -- Regular Salaries					
06/01/2019	CLM - 0538297	AFLAC	Employee paid insurance, June 2019	0.00	1,652.92
06/01/2019	CLM - 0538842	MASSMUTUAL	Employer/employee 457 plan contributions, 6/1/19	0.00	23,093.00
06/01/2019	JE - 0187538		Overtime adjustment, 2/15/19	0.00	-127,279.62
06/01/2019	JE - 0189668		Overtime adjustment, 3/1/19	0.00	-55,822.83
06/01/2019	JE - 0189676		Overtime adjustment, 3/15/19	0.00	-65,386.49
06/01/2019	JE - 0189677		Overtime adjustment, 4/1/19	0.00	-54,560.77
06/01/2019	JE - 0189680		Overtime adjustment, 4/15/19	0.00	-70,233.08
06/01/2019	JE - 0189682		Overtime adjustment, 5/1/19	0.00	-50,227.91
06/01/2019	JE - 0189851		Overtime adjustment, 5/16/19	0.00	-55,702.19
06/01/2019	JE - 0189885		Overtime adjustment, 5/31/19	0.00	-70,844.28
06/01/2019	MIC - 0123009	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 6/1/19	0.00	35,513.99
06/12/2019	EFC - 0023986	WAGEWORKS INC	Montecito Fire FSA plan pmts, 5/29-6/13/19	0.00	2,842.59
06/14/2019	CLM - 0541361	MONTECITO FIREMENS ASSOC	Employee association dues, 6/14/19	0.00	6,150.00
06/14/2019	CLM - 0541361	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 6/14/19	0.00	1,078.00
06/14/2019	CLM - 0541386	MASSMUTUAL	Employer/employee 457 plan contributions, 6/14/19	0.00	23,091.55
06/14/2019	EFC - 0023987	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 6/14/19	0.00	241,625.92
06/14/2019	EFC - 0023987	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 6/14/19	0.00	67,258.86
06/14/2019	JE - 0189889		Overtime adjustment, 6/14/19	0.00	-72,414.50
06/14/2019	MIC - 0123653	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 6/14/19	0.00	35,606.14
06/17/2019	DJE - 0119159		Flexible spending account refund, 6/11/19	0.00	-47.49
06/26/2019	EFC - 0024087	WAGEWORKS INC	Montecito Fire FSA plan pmts, 6/14-6/26/19	0.00	284.00
06/28/2019	CLM - 0543234	MASSMUTUAL	Employer/employee 457 plan contributions, 6/28/19	0.00	23,091.55
06/28/2019	DJE - 0119160		Flexible spending account refund, 6/25/19	0.00	-47.50
06/28/2019	DJE - 0119161		WC disability payments, 4/9-6/17/19 (3 EEs)	0.00	-27,169.26
06/28/2019	EFC - 0024073	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 6/28/19	0.00	249,102.00

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/28/2019	EFC - 0024073	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 6/28/19	0.00	70,724.74
06/28/2019	JE - 0189943		Overtime adjustment, 6/28/19	0.00	-78,566.53
06/28/2019	MIC - 0124214	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 6/28/19	0.00	34,958.42
06/30/2019	EFC - 0024120	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 6/30 Lauritson adj	0.00	2.55
Total Regular Salaries				0.00	87,773.78
Line Item Account 6300 -- Overtime					
06/01/2019	JE - 0187538		Overtime adjustment, 2/15/19	0.00	11,320.93
06/01/2019	JE - 0189668		Overtime adjustment, 3/1/19	0.00	7,390.50
06/01/2019	JE - 0189676		Overtime adjustment, 3/15/19	0.00	14,403.28
06/01/2019	JE - 0189677		Overtime adjustment, 4/1/19	0.00	8,707.39
06/01/2019	JE - 0189680		Overtime adjustment, 4/15/19	0.00	6,002.39
06/01/2019	JE - 0189682		Overtime adjustment, 5/1/19	0.00	12,025.35
06/01/2019	JE - 0189851		Overtime adjustment, 5/16/19	0.00	8,419.69
06/01/2019	JE - 0189885		Overtime adjustment, 5/31/19	0.00	9,572.96
06/14/2019	JE - 0189889		Overtime adjustment, 6/14/19	0.00	7,149.01
06/28/2019	JE - 0189943		Overtime adjustment, 6/28/19	0.00	11,270.13
06/30/2019	JE - 0189619		To accrue overtime at 6/30/19	0.00	2,972.00
Total Overtime				0.00	99,233.63
Line Item Account 6301 -- Overtime - Reimbursable					
06/01/2019	JE - 0187538		Overtime adjustment, 2/15/19	0.00	19,686.85
06/01/2019	JE - 0189668		Overtime adjustment, 3/1/19	0.00	1,062.91
06/01/2019	JE - 0189676		Overtime adjustment, 3/15/19	0.00	5,509.84
06/01/2019	JE - 0189677		Overtime adjustment, 4/1/19	0.00	99.11
Total Overtime - Reimbursable				0.00	26,358.71
Line Item Account 6310 -- Overtime - Constant Staffing					
06/01/2019	JE - 0187538		Overtime adjustment, 2/15/19	0.00	48,534.53

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/01/2019	JE - 0187538		Overtime adjustment, 2/15/19 (Front #2 Pre-pos)	0.00	47,737.31
06/01/2019	JE - 0189668		Overtime adjustment, 3/1/19	0.00	47,216.42
06/01/2019	JE - 0189668		Overtime adjustment, 3/1/19 (Front #2 Pre-pos)	0.00	153.00
06/01/2019	JE - 0189676		Overtime adjustment, 3/15/19	0.00	24,505.62
06/01/2019	JE - 0189676		Overtime adjustment, 3/15/19 (Front #3 Pre-pos)	0.00	20,967.75
06/01/2019	JE - 0189677		Overtime adjustment, 4/1/19	0.00	45,754.27
06/01/2019	JE - 0189680		Overtime adjustment, 4/15/19	0.00	64,230.69
06/01/2019	JE - 0189682		Overtime adjustment, 5/1/19	0.00	38,202.56
06/01/2019	JE - 0189851		Overtime adjustment, 5/16/19	0.00	47,282.50
06/01/2019	JE - 0189885		Overtime adjustment, 5/31/19	0.00	61,271.32
06/14/2019	JE - 0189889		Overtime adjustment, 6/14/19	0.00	65,265.49
06/28/2019	JE - 0189943		Overtime adjustment, 6/28/19	0.00	67,296.40
06/30/2019	JE - 0189619		To accrue overtime at 6/30/19	0.00	22,341.00
			Total Overtime - Constant Staffing	0.00	600,758.86
Line Item Account 6400 -- Retirement Contribution					
06/01/2019	MIC - 0123009	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 6/1/19	0.00	55,210.98
06/14/2019	MIC - 0123653	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 6/14/19	0.00	55,338.07
06/28/2019	MIC - 0124214	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 6/28/19	0.00	54,239.15
			Total Retirement Contribution	0.00	164,788.20
Line Item Account 6450 -- Supp Retirement Contribution					
06/25/2019	EFC - 0024016	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS Pre-2013 Pool Safety for FY 18-19 (1 of 1)	0.00	376,250.00
06/25/2019	EFC - 0024017	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	CalPERS Pre-2013 Pool Misc for FY 18-19 (1 of 1)	0.00	53,750.00
06/28/2019	EFC - 0024061	PARS PUBLIC AGENCY RETIREMENT SERVICES	PARS Pension Contribution for FY 18-19 (1 of 1)	0.00	2,800,000.00
			Total Supp Retirement Contribution	0.00	3,230,000.00



Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item	Account	Document	Vendor/Employee Name	Description	Hours	Amount
06/14/2019	EFC - 0023987		STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 6/14/19	0.00	5,111.70
06/28/2019	EFC - 0024073		STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 6/28/19	0.00	5,245.91
06/30/2019	EFC - 0024120		STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Medicare, 6/30/19 Lauritson adj	0.00	5.95
				Total FICA/Medicare	0.00	10,363.56
Line Item	Account	6600 -- Health Insurance Contrib				
06/01/2019	CLM - 0538199		LINCOLN NATIONAL LIFE INS	Life Insurance, June 2019	0.00	707.41
06/01/2019	CLM - 0538312		CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, June 2019	0.00	141,273.17
06/01/2019	MIC - 0122559		Vision Service Plan-CA	Vision insurance - active, June 2019	0.00	1,496.38
06/01/2019	MIC - 0122559		Vision Service Plan-CA	Vision insurance - retirees, June 2019	0.00	1,659.03
06/03/2019	CLM - 0538661		DELTA DENTAL	Dental insurance - active, June 2019	0.00	7,800.91
06/03/2019	CLM - 0538661		DELTA DENTAL	Dental insurance - retirees, June 2019	0.00	5,859.62
06/18/2019	CLM - 0540446		WAGEWORKS INC	FSA administrative fee, May 2019	0.00	93.16
				Total Health Insurance Contrib	0.00	158,889.68
Line Item	Account	6700 -- Unemployment Ins Contribution				
06/28/2019	EFC - 0024073		STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 6/28/19	0.00	22.02
06/30/2019	EFC - 0024120		STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI, 6/30 Lauritson adj	0.00	6.98
				Total Unemployment Ins Contribution	0.00	29.00
Line Item	Account	6900 -- Workers Compensation				
06/30/2019	JE - 0189312			WC disability payments, 8/6-6/26/19	0.00	-58,058.00
				Total Workers Compensation	0.00	-58,058.00
Line Item	Account	7030 -- Clothing and Personal				
06/12/2019	CLM - 0540033		CARBON INK	Custom decals for PPE	0.00	217.50
06/17/2019	CLM - 0540404		ALLSTAR FIRE EQUIPMENT INC	Scott facemask with rt side comm bracket	0.00	310.75

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/19/2019	CLM - 0541315	SANTA BARBARA TROPHY	Name badges (2)	0.00	22.84
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	PPE: Fire shelter accessories	0.00	126.78
06/30/2019	AUT - SUTAXJE		SUTAX JE - June 2019	0.00	12.86
Total Clothing and Personal				0.00	690.73
Line Item Account 7050 -- Communications					
06/04/2019	CLM - 0538841	IMPULSE INTERNET SERVICES	Phone services, 6/25-7/24/19	0.00	1,883.95
06/05/2019	MIC - 0122825	TURN WIRELESS	Redundant internet Station 1: July 2019	0.00	88.25
06/05/2019	MIC - 0122825	TURN WIRELESS	Redundant internet Station 2: July 2019	0.00	88.25
06/06/2019	CLM - 0539489	SPRINT	E92 Sim cards for MDC, 4/26-5/25/2019	0.00	75.98
06/06/2019	CLM - 0539494	SATCOM GLOBAL INC	Satellite phone charges	0.00	152.36
06/07/2019	MIC - 0122896	FRONTIER	209/097-2953.0	0.00	662.25
06/07/2019	MIC - 0122896	FRONTIER	209/111-1529.0	0.00	139.20
06/07/2019	MIC - 0122896	FRONTIER	805-565-9618	0.00	65.12
06/07/2019	MIC - 0122896	FRONTIER	805-969-0318	0.00	67.80
06/07/2019	MIC - 0122896	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.83
06/07/2019	MIC - 0122896	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.83
06/07/2019	MIC - 0122896	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.83
06/07/2019	MIC - 0122896	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.83
06/07/2019	MIC - 0122896	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.65
06/07/2019	MIC - 0122896	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.83
06/17/2019	CLM - 0540265	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	2,747.36
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	iPhone repair and replacement iPad keyboards, 914	0.00	333.33
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	iPhone repair and iPad keyboards, BC914	0.00	456.62
06/28/2019	CLM - 0543261	VERIZON WIRELESS	Wireless service, 5/14-6/13/19	0.00	2,283.31
Total Communications				0.00	9,387.58
Line Item Account 7060 -- Food					
06/30/2019	JE - 0189661		Reclass IMT3 Pre-po expenses to budgeted account	0.00	-5,584.00

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7070 -- Household Supplies					
06/06/2019	MIC - 0122908	MISSION LINEN SUPPLY	Shop towels, Sta. 1	0.00	175.32
06/06/2019	MIC - 0122908	MISSION LINEN SUPPLY	Shop towels, Sta. 2	0.00	314.28
06/17/2019	CLM - 0540557	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	423.25
06/17/2019	MIC - 0123222	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	239.60
06/17/2019	MIC - 0123222	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	74.87
06/19/2019	CLM - 0540774	DANIEL ARNOLD	D. Arnold Reimb: Trash cans for Station 2	0.00	222.90
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Dishwasher, Sta. 1	0.00	1,214.67
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Patio furniture for Dispatch	0.00	689.59
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Turnouts cleaned	0.00	128.75
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Vacuum cleaners (3)	0.00	1,499.97
06/27/2019	CLM - 0543055	GARET BLAKE	G. Blake Reimb: Water restock	0.00	53.92
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Household supplies: pH strips and washer cleaners	0.00	103.20
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Replacement washer and dryer, Sta. 2	0.00	2,293.95
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Turnouts cleaned	0.00	62.50
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Vacuum cleaners (3) refund	0.00	-1,499.97
06/28/2019	CLM - 0543545	VERITIV OPERATING COMPANY	Household supplies	0.00	772.77
06/30/2019	AUT - SUTAXJE		SUTAX JE - June 2019	0.00	123.85
06/30/2019	JE - 0189951		Trash/recycling for rental prop, May-June	0.00	210.82
Total Food				0.00	-5,584.00
Total Household Supplies				0.00	7,104.24
Line Item Account 7120 -- Equipment Maintenance					
06/03/2019	CLM - 0538663	SANTA BARBARA TROPHY	Laser engraving radios: 912, 921, 922	0.00	48.94

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/05/2019	MIC - 0122827	CALIFORNIA HEALTH & SAFETY INC	Compressor Maintenance Station 1	0.00	550.00
06/05/2019	MIC - 0122827	CALIFORNIA HEALTH & SAFETY INC	Compressor maintenance USAR 91	0.00	275.00
06/06/2019	CLM - 0539464	Montecito Village Hardware	Supplies: screws, nails, glue, tape	0.00	72.12
06/10/2019	CLM - 0539422	SAFETY KLEEN CORP	Hazardous waste solids pick up	0.00	272.59
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Generator repair parts and station supplies	0.00	209.18
06/20/2019	CLM - 0540558	FAIL SAFE TESTING	Annual pump test	0.00	1,875.00
06/20/2019	CLM - 0541994	ALLSTAR FIRE EQUIPMENT INC	Hose maintenance (10)	0.00	4,150.99
06/21/2019	CLM - 0541303	WINEMA INDUSTRIAL & SAFETY SUPPLY	Hazmat monitor parts	0.00	56.03
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Coolant hose for generator, Sta. 2	0.00	30.34
06/28/2019	CLM - 0543518	Dana St Oegger	D. St. Oegger Reimb: remnant steel for cabinet	0.00	29.49
06/30/2019	JE - 0189661		Reclass generator rental exp to budgeted account	0.00	-27,867.51
			Total Equipment Maintenance	0.00	-20,297.83
Line Item Account 7200 -- Structure & Ground Maintenance					
06/04/2019	CLM - 0538873	Peyton Scapes	Dump	0.00	95.00
06/04/2019	CLM - 0538873	Peyton Scapes	Landscape maintenance	0.00	650.00
06/12/2019	CLM - 0540041	SCOTT MENZEL	Demonstration garden (budget amend)	0.00	891.89
06/27/2019	CLM - 0543024	Consolidated Overhead Door	Automatic Door Openers, Station 1 (budget amend)	0.00	7,048.00
06/27/2019	CLM - 0543062	ENVIROSCAPING INC	Demonstration garden: final invoice (budget amend)	0.00	16,300.00
06/30/2019	JE - 0189951		Landscaping for rental prop, May-June	0.00	440.00
06/30/2019	JE - 0189951		Soft water service for rental prop, May-June	0.00	112.00
			Total Structure & Ground Maintenance	0.00	25,536.89
Line Item Account 7205 -- Fire Defense Zone					
06/17/2019	CLM - 0540266	ECO TREE WORKS	Neighborhood chipping: West Mountain	0.00	6,800.00
06/17/2019	MIC - 0123214	MARBORG INDUSTRIES	Neighborhood chipping: Cowles, Accady, Knapp	0.00	550.10
06/17/2019	MIC - 0123214	MARBORG INDUSTRIES	Neighborhood chipping: Cowles, Accady, Knapp	0.00	676.50
06/17/2019	MIC - 0123214	MARBORG INDUSTRIES	Neighborhood chipping: East Mountain Dr.	0.00	1,606.65
06/17/2019	MIC - 0123214	MARBORG INDUSTRIES	Neighborhood chipping: West Mountain Dr.	0.00	9.75

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/27/2019	CLM - 0543091	ECO TREE WORKS	Neighborhood chipping: Sierra Vista	0.00	8,645.00
06/27/2019	CLM - 0543095	MCPHERSON TREE CARE INC	Tree trimming: 1259 East Valley Road	0.00	3,100.00
06/27/2019	CLM - 0543132	FIRESAFE SOLUTIONS	Special project: West Mountain Dr.	0.00	1,980.00
06/27/2019	MIC - 0123987	BRANCH OUT TREE CARE LLC	Hazard tree removal: Cloyden Circle	0.00	1,850.00
06/27/2019	MIC - 0123987	BRANCH OUT TREE CARE LLC	Hazard tree removal: Paso Robles Dr.	0.00	1,600.00
06/27/2019	MIC - 0123987	BRANCH OUT TREE CARE LLC	Hazard tree removal: Sycamore Cyn Rd.	0.00	1,850.00
06/27/2019	MIC - 0123990	MARBORG INDUSTRIES	Roll-Off: Sierra Vista	0.00	455.25
06/27/2019	MIC - 0123990	MARBORG INDUSTRIES	Roll-Off: West Mountain Drive	0.00	400.26
06/27/2019	MIC - 0123990	MARBORG INDUSTRIES	Roll-Offs: West Mountain Drive	0.00	318.15
06/27/2019	MIC - 0123992	FREEDOM SIGNS	14 Red Flag Warning signs/8 Magnets	0.00	2,512.67
Total Fire Defense Zone					32,354.33
Line Item Account 7322 -- Consulting & Mgmt Fees					
06/30/2019	JE - 0189951		Rental property mgmt. fees, May-June	0.00	210.00
Total Consulting & Mgmt Fees					210.00
Line Item Account 7324 -- Audit and Accounting Fees					
06/05/2019	JE - 0187410		FIN quarterly billing Q4, FY 18-19	0.00	3,113.50
Total Audit and Accounting Fees					3,113.50
Line Item Account 7348 -- Instruments & Equip. < \$5000					
06/28/2019	CLM - 0543261	VERIZON WIRELESS	Phone, ipad, pencil, case: Taylor	0.00	2,346.41
Total Instruments & Equip. < \$5000					2,346.41
Line Item Account 7363 -- Equipment Maintenance					
06/04/2019	CLM - 0538869	McMaster-Carr Supply Co	E-91: Fittings for front drain	0.00	37.09
06/04/2019	CLM - 0538870	CALIFORNIA ELECTRIC SUPPLY	Medic 91: Shore power cover	0.00	16.29
06/04/2019	CLM - 0538876	Kimball Midwest Corp	Shop supplies	0.00	303.91
06/04/2019	CLM - 0538887	FREEDOM SIGNS	914 Lettering	0.00	625.00
06/04/2019	MIC - 0122729	VILLAGE AUTOMOTIVE REPAIR INC	912: Install tires and rear pads	0.00	273.77
06/04/2019	MIC - 0122729	VILLAGE AUTOMOTIVE REPAIR INC	914: Install 3 tires and replace 8 spark plugs	0.00	611.17

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Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/05/2019	CLM - 0539200	INTERSTATE BATTERIES OF SIERRA MADRE	Batteries: E-93	0.00	637.65
06/06/2019	CLM - 0539465	HUGO'S AUTO DETAILING	Car wash service, May 2019	0.00	225.00
06/12/2019	MIC - 0123082	BUNNIN	912 Brake booster	0.00	148.23
06/12/2019	MIC - 0123082	BUNNIN	912 warranty on brakes plus drivability problem	0.00	160.00
06/12/2019	MIC - 0123082	BUNNIN	Part return	0.00	-54.38
06/17/2019	CLM - 0540393	L N CURTIS & SONS	E391: Hydrant tool holder	0.00	157.08
06/17/2019	CLM - 0540425	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-91: Upper radiator hose bracket	0.00	180.16
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Vehicle cleaning and mechanic shop supplies	0.00	481.88
06/21/2019	CLM - 0541321	FREEDOM SIGNS	Truck lettering: E-92, E-691	0.00	638.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Front drain repair welding, E91	0.00	315.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Hoses and fitting, E392	0.00	302.80
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Mechanic shop supplies	0.00	151.56
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Rear springs, shackles and pins, E91	0.00	2,656.41
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Various vehicle repair parts	0.00	248.40
06/27/2019	MIC - 0123992	FREEDOM SIGNS	Truck lettering: E-931/BC 915	0.00	638.00
06/27/2019	MIC - 0124006	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-391: Drain valve O-Rings	0.00	14.27
06/27/2019	MIC - 0124006	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-91: Backup light assemblies	0.00	82.76
06/27/2019	MIC - 0124006	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-91: Firefighter seat	0.00	439.85
06/27/2019	MIC - 0124006	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-91: Receiver/Drier, A/C	0.00	72.08
06/27/2019	MIC - 0124006	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-92: Oil pan gasket	0.00	383.72
06/28/2019	CLM - 0543346	J V ENTERPRISES	Annual diesel opacity testing	0.00	300.00
06/28/2019	CLM - 0543367	INTERSTATE BATTERIES OF SIERRA	6 Batteries: E-92	0.00	801.72

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/28/2019	CLM - 0543369	MADRE VELOCITY TRUCK CENTER VENTURA COUNTY	E-91: Pressure transducer	0.00	610.26
06/28/2019	DJE - 0119161		Overpayment for Amsoil invoice #18292226	0.00	-184.26
			Total Equipment Maintenance	0.00	11,273.42
Line Item Account 7400 -- Medical, Dental and Lab					
06/12/2019	CLM - 0540043	PHYSIO CONTROL	Modems for new AEDs (budget amend)	0.00	3,145.05
06/17/2019	CLM - 0540421	Life Assist Inc	Balance from item not returned by MFD	0.00	25.47
			Total Medical, Dental and Lab	0.00	3,170.52
Line Item Account 7430 -- Memberships					
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Nation Assoc. of EMTs: K. Taylor, 2019	0.00	40.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	CA Fire Chiefs Assoc: MFD, FY19-20	0.00	988.14
			Total Memberships	0.00	1,028.14
Line Item Account 7450 -- Office Expense					
06/03/2019	CLM - 0538653	BOONE PRINTING & GRAPHICS	Podium logo	0.00	42.17
06/04/2019	CLM - 0538836	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, 4/30-5/29/19	0.00	327.77
06/05/2019	CLM - 0539202	IRON MOUNTAIN	Shredding service, monthly fee	0.00	82.55
06/05/2019	CLM - 0539204	STAPLES BUSINESS CREDIT	Office supplies	0.00	225.22
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	CalCard admin charge	0.00	358.50
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	LA Times subscription, May	0.00	154.70
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Occupancy inspection guides, stamps, and roll data	0.00	238.74
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Photos for BC office	0.00	90.00
06/20/2019	CLM - 0541144	LATITUDE 34 TECHNOLOGIES INC	IT hardware for station connections	0.00	3,200.18
06/27/2019	CLM - 0543031	TRI COUNTY OFFICE FURNITURE AND DESIGN	Final invoice desks: Station 1, (budget amend)	0.00	2,106.04

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Desktop scanners (2) for Prevention	0.00	1,226.55
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Office supplies: binders, badge ink, plotter paper	0.00	693.70
			Total Office Expense	0.00	8,746.12
Line Item Account 7460 -- Professional & Special Service					
06/05/2019	CLM - 0539194	LATITUDE 34 TECHNOLOGIES INC	IT support, June 2019	0.00	4,600.00
06/13/2019	CLM - 0539854	AP TRITON	EMS system study, Phase 1 Part 2 (County Chiefs)	0.00	20,667.00
06/17/2019	CLM - 0540201	ANGEL L ISCOVICH	Medical Services Director (Jan-June 2019)_	0.00	3,000.00
06/17/2019	CLM - 0540220	JDL Mapping	New APN list from Assessor's office	0.00	62.50
06/17/2019	CLM - 0540268	JAMES GRISWOLD	EMT Instruction: Module IV	0.00	1,600.00
06/17/2019	CLM - 0540270	UNDERWOOD MANAGEMENT RESOURCES INC	Roof/generator project management, May	0.00	6,137.50
06/17/2019	JE - 0187886		AMBULANCE FEASIBILITY STUDY - PHASE 1 PART 2	0.00	-3,444.50
06/20/2019	CLM - 0541149	PRICE POSTEL & PARMA	Legal services, May 2019	0.00	9,308.50
06/21/2019	CLM - 0541285	INFORMACO EMEND BILLING SERVICE	Final invoice for contract with Informa	0.00	2,300.00
06/21/2019	CLM - 0541299	ZWORLD GIS	District routing wall map for stations (3)	0.00	1,155.00
06/25/2019	JE - 0188529		AP Triton Ambulnc Feasblty Study Phase1-SBC Share	0.00	-3,444.50
06/27/2019	CLM - 0543067	COLLINGS & ASSOCIATES LLC	Fire Sprinkler System Review: Casa Dorinda	0.00	1,370.00
06/27/2019	CLM - 0543082	RISK MANAGEMENT PROFESSIONALS	Haz Mitigation Plan Annex Project	0.00	991.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	2018 Annual Report: postage expense (final)	0.00	1,213.32
06/28/2019	CLM - 0543259	SINTRA GROUP	Pre-employment background - 2 employees	0.00	3,315.00
06/28/2019	CLM - 0543306	Various	Cabinet for copy room	0.00	600.00
06/28/2019	CLM - 0543740	ROOFING & WATERPROOFING FORENSICS INC	Roof inspection report	0.00	12,735.00
06/28/2019	CLM - 0544576	COLLINGS & ASSOCIATES LLC	Fire Alarm System Review: San Ysidro Ranch	0.00	625.00
06/28/2019	DJE - 0119161		AP Triton Phase 1, Pt 2 report - Lompoc Fire	0.00	-3,444.50
06/30/2019	JE - 0189312		AP Triton Feasibility Study - SB City Fire portion	0.00	-3,445.00
06/30/2019	JE - 0189312		AP Triton Feasibility Study - SM City Fire portion	0.00	-3,445.00

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Line Item Account	Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7507 -- ADP Payroll Fees						
06/14/2019	EFC - 0023951	ADP INC		ADP fees, May 2019	0.00	521.87
				Total ADP Payroll Fees	0.00	521.87
Line Item Account 7510 -- Contractual Services						
06/05/2019	CLM - 0539194	LATITUDE 34 TECHNOLOGIES INC		Cloud back up for 2 servers, monthly fee	0.00	300.00
06/07/2019	CLM - 0539490	CREWSENSE LLC		Monthly support plan: June 2019	0.00	99.00
06/17/2019	CLM - 0540388	RON TURLEY ASSOCIATES INC		Fleet software annual support: 8/1/19-7/31/2020	0.00	803.88
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM		Evernote Premium annual plan, 916	0.00	69.99
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM		Fax and phone apps, monthly fees	0.00	19.94
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM		Fulcrum app subscription, May	0.00	668.80
06/20/2019	CLM - 0541277	AVENZA SYSTEMS INC		Avenza Maps subscription, annual fee	0.00	2,999.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM		Active 911 subscriptions, annual fee	0.00	625.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM		Fax and phone apps, monthly fees	0.00	19.94
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM		Fulcrum app for defensible space upgrade	0.00	295.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM		Fulcrum app subscription, June	0.00	668.80
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM		QR codes plan, annual fee	0.00	420.00
06/30/2019	EAC - 0003066	SB County Sheriff Dept		Tri-Tech annual maintenance, 4/1-6/30/19	0.00	2,933.00
				Total Contractual Services	0.00	9,922.35
Line Item Account 7530 -- Publications & Legal Notices						
06/17/2019	CLM - 0540534	SANTA BARBARA NEWS PRESS		Public notices: RFP-Architect svcs, roof project	0.00	178.88
				Total Publications & Legal Notices	0.00	178.88

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	Document	Vendor/Employee Name	Description	Hours	Amount
06/19/2019	CLM - 0540262	UNITED RENTALS NORTHWEST	Generator rental-5/16/19-6/13/19	0.00	2,270.64
06/30/2019	JE - 0189661		Reclass generator rental exp to budgeted account	0.00	27,867.51
			Total Rents/Leases-Equipment	0.00	30,138.15
Line Item Account 7630 -- Small Tools & Instruments					
06/07/2019	CLM - 0539478	L N CURTIS & SONS	Small tools (4)	0.00	624.95
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Flashlight and charger base, Medic 91	0.00	223.85
06/21/2019	CLM - 0542003	MOTOROLA SOLUTIONS, INC	Radio programming software	0.00	169.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	GPS units (2) for Wildland Specialists	0.00	920.73
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Handheld blowers (2)	0.00	617.24
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	HazMat radiation monitors (2)	0.00	3,145.40
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Pressure washers for engines (2)	0.00	691.25
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Station and Mechanic shop vacuums (2)	0.00	370.60
			Total Small Tools & Instruments	0.00	6,763.02
Line Item Account 7650 -- Special Departmental Expense					
06/17/2019	CLM - 0540559	ENTENMANN ROVIN CO	Flat badges/wallets for FM & AFM	0.00	309.23
06/18/2019	CLM - 0541433	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Petty cash - New hire background expenses	0.00	56.00
06/18/2019	CLM - 0541433	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Petty cash - Valor Ceremony refreshments	0.00	177.50
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Admin Day recognition	0.00	147.90
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Awards Ceremony supplies	0.00	1,064.82
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Generator fees to SB County APCD	0.00	750.00
06/21/2019	CLM - 0541294	ENTENMANN ROVIN CO	Chief Badge: Kevin Taylor	0.00	184.71

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Awards Ceremony supplies	0.00	2,211.22
06/28/2019	DJE - 0119161		S. Davis reimb. for desk shift calendar	0.00	-28.00
06/30/2019	EAC - 0003066	STATE OF CALIF DEPT OF FORESTRY & FIRE PROTECTION	Thomas Fire cost apportionment	0.00	3,873,042.00
06/30/2019	JE - 0189661		Reclass IMT3 Pre-po expenses to budgeted account	0.00	5,584.00
			Total Special Departmental Expense	0.00	3,883,499.38
Line Item Account 7671 -- Special Projects					
06/27/2019	CLM - 0543065	ROBERT D TENNEYCK	Hazard abatement & chipping flyer design	0.00	1,520.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Hazard abatement flyer: postage/print expenses	0.00	2,143.15
			Total Special Projects	0.00	3,663.15
Line Item Account 7730 -- Transportation and Travel					
06/18/2019	CLM - 0540660	CALIFORNIA FIRE CHIEFS ASSOCIATION	Sept 2019 Annual Conference Registration (3)	0.00	1,325.00
06/18/2019	CLM - 0541433	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Petty cash - Engineer exam proctors refreshments	0.00	51.94
06/18/2019	CLM - 0541433	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Petty cash - HazMat meeting refreshments	0.00	14.99
06/18/2019	CLM - 0541433	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Petty cash - Hickman/Taylor/Ishkanian: CSDA Mtg	0.00	120.00
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Business meetings (5)	0.00	282.89
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	C. Hickman: Wellness Conference	0.00	24.00
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	J. Reed: CalChiefs AFSS Education Forum	0.00	508.50
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: CFED Conference (Indian Wells)	0.00	479.17
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Moran +2: Type 3 inspection trip meals	0.00	110.97
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Business meetings (6)	0.00	299.14
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	K. Taylor: Trauma/Critical Care Symposium	0.00	155.00

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/27/2019	CLM - 0543368	SYSTEM US BANK CORPORATE PAYMENT	Taylor/Briner/Ederer: FDAC Leadership (Oct 2019)	0.00	785.00
06/28/2019	CLM - 0543278	JUDITH ISHKANIAN	J. Ishkanian Reimb: SBCSDA Meeting	0.00	40.00
			Total Transportation and Travel	0.00	4,196.60
Line Item Account 7731 -- Gasoline-Oil-Fuel					
06/12/2019	CLM - 0539919	FUEL SMART	Gasoline charges, May 2019	0.00	1,008.04
06/12/2019	CLM - 0540048	McCormix Corporation	Diesel fuel, 6/6/19	0.00	1,298.31
06/18/2019	CLM - 0541433	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Petty cash - Fuel reimb. for BC915	0.00	30.43
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT	Gasoline charges	0.00	1,958.47
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT	Gasoline charges	0.00	2,028.69
06/28/2019	CLM - 0543842	FUEL SMART	Gasoline charges, June 2019	0.00	1,012.76
06/30/2019	JE - 0189312		MWD reimb for diesel fuel usage thru 5/17/19	0.00	-3,690.00
			Total Gasoline-Oil-Fuel	0.00	3,646.70
Line Item Account 7732 -- Training					
06/04/2019	CLM - 0538839	DAVID JOHNSON	D. Johnson Reimb: Company Officer 2E	0.00	451.23
06/04/2019	CLM - 0538840	DAVID JOHNSON	D. Johnson Reimb: S-219 Firing Operations	0.00	77.29
06/07/2019	CLM - 0539503	MAEVE JUAREZ	M. Juarez Reimb: South Canyon Staff Ride	0.00	207.00
06/17/2019	CLM - 0540538	HAYWARD LUMBER COMPANY SB	Lumbar for ventilation training	0.00	1,773.04
06/18/2019	CLM - 0541433	ARACELI GIL NAHAS PETTY CASH CUSTODIAN	Petty cash - L. Muller: Behavioral Wellness meal	0.00	15.00
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT	M. Juarez: L-580 Leader is Action (Gettysburg)	0.00	829.27
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT	Supplies for Wildland Refresher training	0.00	94.53
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT	T. Ederer: Trauma/Critical Care Symposium	0.00	155.00
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT	Training tower maintenance	0.00	2,620.61

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
06/19/2019	CLM - 0541716	US BANK CORPORATE PAYMENT SYSTEM	Widling/Jenkins: ImageTrend Conference (July 2019)	0.00	1,160.26
06/21/2019	CLM - 0541134	KEVIN FRENCH	K. French Reimb: Cadaver Lab-Teleflex/SB Cnty EMS	0.00	85.38
06/21/2019	CLM - 0541153	ANDREW RUPP	A. Rupp Reimb: Company Officer 2D	0.00	390.00
06/21/2019	CLM - 0541287	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT Certification: Hamaker and Johnson	0.00	150.00
06/27/2019	CLM - 0543037	ANDREW RUPP	A. Rupp Reimb: Confined Space Technician	0.00	589.38
06/27/2019	CLM - 0543047	KEVIN FRENCH	K. French Reimb: Cadaver Lab	0.00	196.04
06/27/2019	CLM - 0543050	GARET BLAKE	G. Blake Reimb: Cadaver Lab	0.00	180.96
06/27/2019	CLM - 0543060	RYLAND MCCracken	R. McCracken Reimb: Paramedic renewal	0.00	200.00
06/27/2019	CLM - 0543129	SCOTT CHAPMAN	S. Chapman Reimb: Columbia Southern PSY 3019 Academy flag	0.00	607.50
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Academy flag	0.00	260.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Elmqvist/Juarez: First Responder Grants (Aug 2019)	0.00	998.00
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	M. Juarez: South Canyon Staff Ride (CO)	0.00	1,250.13
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	Smoke liquid for Academy training	0.00	333.87
06/27/2019	CLM - 0543368	US BANK CORPORATE PAYMENT SYSTEM	T. Ederer: L-958 Ops Section Chief (Oct 2019)	0.00	450.00
06/28/2019	CLM - 0543844	SHAWN WHILT	S. Whilt Reimb: Company Officer 2B	0.00	386.00
06/28/2019	CLM - 0543847	DAVID JOHNSON	D. Johnson Reimb: Company Officer 2B	0.00	386.00
06/28/2019	CLM - 0543848	LUCAS GRANT	L. Grant Reimb: Company Officer 2B	0.00	386.00
Total Training				0.00	14,232.49
Line Item Account 7760 -- Utilities					
06/12/2019	MIC - 0123074	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	378.97
06/12/2019	MIC - 0123074	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	209.23
06/17/2019	CLM - 0540771	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	1,695.23
06/17/2019	MIC - 0123183	THE GAS COMPANY	Gas service, Sta. 1 - 06/04/19	0.00	56.46
06/17/2019	MIC - 0123183	THE GAS COMPANY	Gas service, Sta. 2 - 06/05/19	0.00	74.35
06/30/2019	JE - 0189951		Water/sewer for rental prop, May-June	0.00	219.48

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
			Total Utilities	0.00	2,633.72
Line Item Account 7901 -- Oper Trf (Out)					
06/24/2019	JE - 0189667		Transfer funds per adopted budget FY 2018-19	0.00	422,000.00
			Total Oper Trf (Out)	0.00	422,000.00
Line Item Account 8300 -- Equipment					
06/21/2019	CLM - 0542012	BESTWAY LAUNDRY SOLUTIONS	Washer extractor, (budget amend)	0.00	15,230.89
06/25/2019	WC - 0011485		CANCEL WARRANT	0.00	-6,927.50
06/27/2019	CLM - 0543118	REAL TIME NETWORKS INC	EMS Vending Machine (budget amend)	0.00	14,583.89
			Total Equipment	0.00	22,887.28
			Total Montecito Fire Protection Dist	0.00	8,855,957.38

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3652 -- Montecito Fire Cap Outlay Res

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 8300 -- Equipment					
06/30/2019	JE - 0189662		Reclass Type 1 (E91) to Pre-paid, delivery 3/2020	0.00	-795,030.00
06/30/2019	JE - 0189662		Reclass Type 3 lights to Pre-paid, delivery 7/2019	0.00	-9,895.86
			Total Equipment	0.00	-804,925.86
			Total Montecito Fire Cap Outlay Res	0.00	-804,925.86

Cost Transactions

From 6/1/2019 to 6/30/2019

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3653 -- Montecito Fire Land & Building

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7460 -- Professional & Special Service					
06/17/2019	CLM - 0540271	UNDERWOOD MANAGEMENT RESOURCES INC	Rental properties project management, May	0.00	2,300.00
06/30/2019	JE - 0190156		Reclass rental prop exp to budgeted account	0.00	-6,162.50
			Total Professional & Special Service	0.00	-3,862.50
Line Item Account 8200 -- Structures&Struct Improvements					
06/30/2019	JE - 0190156		Reclass rental prop exp to budgeted account	0.00	6,162.50
			Total Structures&Struct Improvements	0.00	6,162.50
			Total Montecito Fire Land & Building	0.00	2,300.00

Financial Trend

As of: 6/30/2019
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	6/30/2017 Year-To-Date Actual	6/30/2018 Year-To-Date Actual	6/30/2019 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	15,193,923.29	15,817,372.34	16,153,735.83
3011 -- Property Tax-Unitary	137,808.18	134,963.36	144,340.08
3015 -- PT PY Corr/Escapes Secured	79,589.60	68,492.65	-80,636.02
3020 -- Property Tax-Current Unsecd	642,366.75	656,686.79	580,224.17
3023 -- PT PY Corr/Escapes Unsecured	6,857.92	184,266.36	-1,526.59
3040 -- Property Tax-Prior Secured	22,859.96	-867.20	-2,386.85
3050 -- Property Tax-Prior Unsecured	5,851.89	218,513.99	21,331.47
3054 -- Supplemental Pty Tax-Current	386,939.60	391,944.41	309,451.42
3056 -- Supplemental Pty Tax-Prior	290.37	2,812.11	9,316.59
Taxes	16,476,487.56	17,474,184.81	17,133,850.10
Fines, Forfeitures, and Penalties			
3057 -- PT-506 Int, 480 CLOS/CIC Pen	0.00	114,142.49	-3,068.68
Fines, Forfeitures, and Penalties	0.00	114,142.49	-3,068.68
Use of Money and Property			
3380 -- Interest Income	38,823.69	86,764.11	212,054.34
3381 -- Unrealized Gain/Loss Invstmnts	-21,523.20	-52,941.46	106,085.67
3409 -- Other Rental of Bldgs and Land	52,260.00	19,961.20	6,450.00
Use of Money and Property	69,560.49	53,783.85	324,590.01
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	903,354.89	1,461,404.81	1,267,661.04
4160 -- State Aid for Disaster	0.00	0.00	1,864,754.01
4220 -- Homeowners Property Tax Relief	82,613.00	83,632.74	79,534.78
Intergovernmental Revenue-State	985,967.89	1,545,037.55	3,211,949.83

Financial Trend

As of: 6/30/2019
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	6/30/2017 Year-To-Date Actual	6/30/2018 Year-To-Date Actual	6/30/2019 Year-To-Date Actual
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	785,581.39	891,901.15	384,470.22
4610 -- Federal Aid for Disaster	0.00	0.00	4,669,969.00
Intergovernmental Revenue-Federal	785,581.39	891,901.15	5,054,439.22
Charges for Services			
5105 -- Reimb for District Services	186,795.47	191,843.98	196,448.28
Charges for Services	186,795.47	191,843.98	196,448.28
Miscellaneous Revenue			
5780 -- Insurance Proceeds & Recovery	0.00	0.00	34,867.69
5895 -- Other-Donations	100,000.00	354,319.22	300.00
5909 -- Other Miscellaneous Revenue	6,925.77	14,295.61	25,724.42
Miscellaneous Revenue	106,925.77	368,614.83	60,892.11
Revenues	18,611,318.57	20,639,508.66	25,979,100.87
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	7,029,947.49	7,412,329.94	7,717,129.64
6300 -- Overtime	140,460.17	117,214.60	188,526.31
6301 -- Overtime - Reimbursable	840,302.29	1,401,886.55	873,529.03
6310 -- Overtime - Constant Staffing	561,903.16	1,514,537.89	920,689.82
6400 -- Retirement Contribution	2,137,726.04	2,203,792.84	2,402,041.94
6450 -- Supp Retirement Contribution	1,200,000.00	1,030,000.00	3,230,000.00
6550 -- FICA/Medicare	119,178.84	148,332.18	135,590.52
6600 -- Health Insurance Contrib	1,656,606.79	1,764,636.30	1,877,650.90
6700 -- Unemployment Ins Contribution	6,404.89	7,070.45	6,399.56
6900 -- Workers Compensation	461,825.29	633,815.04	418,088.83
Salaries and Employee Benefits	14,154,354.96	16,233,615.79	17,769,646.55

Financial Trend

As of: 6/30/2019
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	6/30/2017 Year-To-Date Actual	6/30/2018 Year-To-Date Actual	6/30/2019 Year-To-Date Actual
Services and Supplies			
7030 -- Clothing and Personal	113,801.85	103,699.39	67,743.05
7050 -- Communications	104,252.38	124,837.70	117,074.21
7060 -- Food	2,040.81	21,531.53	3,154.97
7070 -- Household Supplies	36,520.93	34,975.62	33,995.23
7090 -- Insurance	25,661.93	26,537.00	32,017.00
7120 -- Equipment Maintenance	29,901.51	78,647.04	43,128.85
7200 -- Structure & Ground Maintenance	43,309.63	25,723.65	60,997.73
7205 -- Fire Defense Zone	272,552.96	126,966.36	229,816.12
7322 -- Consulting & Mgmt Fees	3,219.60	1,233.17	525.00
7324 -- Audit and Accounting Fees	22,073.00	24,631.00	21,329.00
7348 -- Instruments & Equip. < \$5000	92,118.00	44,911.25	21,267.02
7363 -- Equipment Maintenance	82,221.31	108,345.97	111,048.59
7400 -- Medical, Dental and Lab	45,448.87	28,536.32	55,614.51
7430 -- Memberships	12,081.00	8,951.00	14,493.59
7450 -- Office Expense	25,749.93	28,645.19	32,124.13
7460 -- Professional & Special Service	258,074.33	361,677.35	329,016.85
7507 -- ADP Payroll Fees	6,540.70	6,811.44	7,181.71
7510 -- Contractual Services	42,602.61	41,121.09	61,791.25
7530 -- Publications & Legal Notices	5,174.46	2,783.84	2,457.78
7540 -- Rents/Leases-Equipment	0.00	0.00	30,138.15
7546 -- Administrative Expense	238,346.00	221,362.00	244,640.00
7580 -- Rents/Leases-Structure	3,716.88	2,842.32	7,599.42
7630 -- Small Tools & Instruments	21,115.68	20,534.28	8,494.08
7650 -- Special Departmental Expense	28,257.28	95,439.14	3,977,439.46
7671 -- Special Projects	13,654.36	8,154.54	6,948.47
7730 -- Transportation and Travel	29,218.84	49,187.97	40,806.04

Financial Trend

As of: 6/30/2019
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	6/30/2017 Year-To-Date Actual	6/30/2018 Year-To-Date Actual	6/30/2019 Year-To-Date Actual
7731 -- Gasoline-Oil-Fuel	41,204.33	73,966.43	62,771.65
7732 -- Training	76,236.47	68,180.15	85,574.89
7760 -- Utilities	43,525.63	44,751.36	46,156.56
Services and Supplies	1,718,621.28	1,784,984.10	5,755,345.31
Capital Assets			
8300 -- Equipment	358,009.14	83,615.00	162,568.93
Capital Assets	358,009.14	83,615.00	162,568.93
Expenditures	16,230,985.38	18,102,214.89	23,687,560.79
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	1,641,362.00	615,000.00	422,000.00
Other Financing Uses	1,641,362.00	615,000.00	422,000.00
Other Financing Sources & Uses	-1,641,362.00	-615,000.00	-422,000.00
Changes to Fund Balances			
Decrease to Nonspendables			
9602 -- Receivables	0.00	22,032.00	54,831.00
Decrease to Nonspendables	0.00	22,032.00	54,831.00
Decrease to Restricted			
9797 -- Unrealized Gains	17,772.21	0.00	0.00
Decrease to Restricted	17,772.21	0.00	0.00
Increase to Nonspendables			
9602 -- Receivables	127,510.00	72,613.00	0.00
Increase to Nonspendables	127,510.00	72,613.00	0.00

Financial Trend

As of: 6/30/2019
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	6/30/2017 Year-To-Date Actual	6/30/2018 Year-To-Date Actual	6/30/2019 Year-To-Date Actual
Increase to Restricted	0.00	0.00	49,393.22
9797 -- Unrealized Gains			49,393.22
Increase to Restricted	0.00	0.00	49,393.22
Changes to Fund Balances	-109,737.79	-50,581.00	5,437.78
Montecito Fire Protection Dist	629,233.40	1,871,712.77	1,874,977.86
Net Financial Impact	629,233.40	1,871,712.77	1,874,977.86

Expenditure Trend

As of: 6/30/2019
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	1/31/2019 Month-To-Date Actual	2/28/2019 Month-To-Date Actual	3/31/2019 Month-To-Date Actual	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	616,728.53	449,463.03	718,257.34	701,292.61	924,410.12	87,773.78
6300 -- Overtime	0.00	56,365.01	0.00	0.00	18,877.00	99,233.63
6301 -- Overtime - Reimbursable	0.00	140,032.20	0.00	0.00	4,903.15	26,358.71
6310 -- Overtime - Constant Staffing	0.00	129,723.83	0.00	0.00	75,581.17	600,758.86
6400 -- Retirement Contribution	135,828.89	104,559.02	106,680.39	104,920.92	112,079.12	164,788.20
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	0.00	3,230,000.00
6550 -- FICA/Medicare	6,651.34	11,074.48	10,039.78	10,142.72	15,063.60	10,363.56
6600 -- Health Insurance Contrib	173,757.46	144,733.17	160,527.07	158,357.72	157,554.58	158,889.68
6700 -- Unemployment Ins Contribution	5,536.34	-5.41	40.15	33.18	422.05	29.00
6900 -- Workers Compensation	-4,861.08	-11,111.04	0.00	0.00	-10,011.04	-58,058.00
Total Salaries and Employee Benefits	933,641.48	1,024,834.29	995,544.73	974,747.15	1,298,879.75	4,320,137.42
Services and Supplies						
7030 -- Clothing and Personal	34.26	2,526.05	497.51	11,402.05	9,805.82	690.73
7050 -- Communications	8,776.15	8,813.43	8,880.29	9,976.68	8,861.83	9,387.58
7060 -- Food	0.00	33.52	6,153.28	1,432.34	708.34	-5,584.00
7070 -- Household Supplies	2,988.27	1,485.02	3,179.92	1,749.93	4,392.99	7,104.24
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7120 -- Equipment Maintenance	6,157.01	11,557.47	4,904.46	3,597.71	6,047.92	-20,297.83
7200 -- Structure & Ground Maintenance	5,589.40	4,261.20	3,208.02	1,075.00	6,025.85	25,536.89
7205 -- Fire Defense Zone	15,686.87	29,531.62	27,511.70	53,995.56	44,436.94	32,354.33
7322 -- Consulting & Mgmt Fees	0.00	0.00	105.00	0.00	210.00	210.00
7324 -- Audit and Accounting Fees	0.00	0.00	3,113.50	0.00	837.00	3,113.50
7348 -- Instruments & Equip. < \$5000	681.36	1,018.69	4,790.57	0.00	392.98	2,346.41
7363 -- Equipment Maintenance	6,368.31	7,548.07	13,139.90	26,112.84	873.08	11,273.42
7400 -- Medical, Dental and Lab	0.00	5,282.68	3,096.07	0.00	27,440.19	3,170.52
7430 -- Memberships	0.00	0.00	1,860.00	0.00	0.00	1,028.14

Expenditure Trend

As of: 6/30/2019
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	1/31/2019 Month-To-Date Actual	2/28/2019 Month-To-Date Actual	3/31/2019 Month-To-Date Actual	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual
7450 -- Office Expense	2,253.60	1,346.37	3,985.84	2,310.39	5,022.87	8,746.12
7460 -- Professional & Special Service	20,267.00	26,956.00	31,447.32	31,469.00	32,597.11	52,456.32
7507 -- ADP Payroll Fees	562.96	854.38	1,506.24	511.27	273.15	521.87
7510 -- Contractual Services	10,765.02	2,233.56	1,557.17	1,697.73	4,735.76	9,922.35
7530 -- Publications & Legal Notices	419.38	0.00	906.36	0.00	0.00	178.88
7540 -- Rents/Leases-Equipment	0.00	0.00	0.00	0.00	0.00	30,138.15
7546 -- Administrative Expense	0.00	0.00	0.00	244,640.00	0.00	0.00
7580 -- Rents/Leases-Structure	1,001.79	0.00	0.00	2,700.00	1,001.79	0.00
7630 -- Small Tools & Instruments	191.55	462.82	22.71	320.33	733.65	6,763.02
7650 -- Special Departmental Expense	1,390.77	1,131.95	957.00	26,059.20	20,453.27	3,883,499.38
7671 -- Special Projects	0.00	0.00	1,499.33	83.98	0.00	3,663.15
7730 -- Transportation and Travel	2,016.06	3,645.12	2,092.21	2,568.19	10,430.71	4,196.60
7731 -- Gasoline-Oil-Fuel	4,166.38	4,470.18	4,667.49	4,765.22	8,866.24	3,646.70
7732 -- Training	2,780.51	2,665.01	8,880.25	12,687.79	19,187.57	14,232.49
7760 -- Utilities	2,518.06	8,729.69	3,028.36	2,189.65	2,509.19	2,633.72
Total Services and Supplies	94,614.71	124,552.83	140,990.50	441,344.86	215,844.25	4,090,932.68
Capital Assets						
8300 -- Equipment	0.00	0.00	0.00	12,004.46	66,225.11	22,887.28
Total Capital Assets	0.00	0.00	0.00	12,004.46	66,225.11	22,887.28
Total Expenditures	1,028,256.19	1,149,387.12	1,136,535.23	1,428,096.47	1,580,949.11	8,433,957.38
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	0.00	0.00	422,000.00
Total Other Financing Uses	0.00	0.00	0.00	0.00	0.00	422,000.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	0.00	0.00	422,000.00

Expenditure Trend

As of: 6/30/2019
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	1/31/2019 Month-To-Date Actual	2/28/2019 Month-To-Date Actual	3/31/2019 Month-To-Date Actual	4/30/2019 Month-To-Date Actual	5/31/2019 Month-To-Date Actual	6/30/2019 Month-To-Date Actual
Changes to Fund Balances						
Changes to Restricted						
9797 -- Unrealized Gains	0.00	0.00	2,826.94	0.00	0.00	46,566.28
Total Changes to Restricted	0.00	0.00	2,826.94	0.00	0.00	46,566.28
Total Changes to Fund Balances	0.00	0.00	2,826.94	0.00	0.00	46,566.28
Total Montecito Fire Protection Dist	1,028,256.19	1,149,387.12	1,139,362.17	1,428,096.47	1,580,949.11	8,902,523.66
Total Report	1,028,256.19	1,149,387.12	1,139,362.17	1,428,096.47	1,580,949.11	8,902,523.66

**Montecito Fire Department
Mutual Aid Billing Detail
FY 2018-19**

Fire Name, #	Period Covered	Invoice #	Invoice Date	Agency	Total Due	Date Received	Amount Received
Camp Fire US&R Assist, CA-OES-054807	11/17-11/25/18	O-20185330	01/24/19	CaIOES	18,816.30		
Carr, CA-SHU-007808	07/26-08/19/18	U-20185327	02/12/19	CaIOES	666,922.59	04/15/19	666,922.59
County, CA-LNU-009502	07/01-07/09/18	U-20180640	08/22/18	CaIOES	21,764.62	01/02/19	21,764.62
Cranston, CA-BDF-0011390	07/25-07/29/18	F-20185061	09/25/18	USFS	55,383.17	02/13/19	55,383.17
Cranston, CA-BDF-0011390 (Reimb)	07/25-07/29/18	F-20186065	12/24/18	USFS	347.14	04/05/19	347.14
Cruces, CA-SBC-009203	07/18-07/19/18	U-20185352	10/19/18	CaIOES	13,662.42	04/09/19	13,662.42
Delta, CA-SHF-001444	09/07-09/24/18	F-20185882	11/20/18	USFS	121,428.04	03/25/19	121,428.04
Donnell, CA-STF-001702	08/04-08/23/18	F-20185220	06/25/19	USFS	45,293.57		
Ferguson, CA-SNF-000745	07/09-08/05/18	F-20185439	10/17/18	USFS	63,558.92	02/13/19	63,554.48
Florence - NC (FEMA)	09/18-09/20/18	O-20185053	09/26/18	CaIOES	15,548.80		
Florence - VA (FEMA)	09/12-09/18/18	O-20185042	09/26/18	CaIOES	31,929.63		
Front, CA-LPF-002334	08/20-08/21/18	2019-02	05/22/19	USFS	8,073.48	06/12/19	8,073.48
Gorge, CA-SHU-008796	08/19-08/21/18	U-20185677	11/13/18	CaIOES	42,934.98	03/01/19	42,934.97
Hill, CA-VNC-0090993	11/08-11/09/18	U-20185843	01/08/19	CaIOES	15,911.89	05/06/19	15,911.89
Holiday, CA-SBC-008657	07/06-07/11/18	U-20180932	09/17/18	CaIOES	75,087.98	01/25/19	75,087.98
Holiday, CA-SBC-008657	07/06-07/09/18	U-20180933	09/17/18	CaIOES	6,005.33	01/25/19	6,005.33
Klamathon, CA-SKU-004641	07/05-07/10/18	U-20180818	09/05/18	CaIOES	56,408.49	03/04/19	56,408.49
OES Pre-Position (7/6/18)	7/6/2018	O-20180207	09/17/18	CaIOES	1,985.50	02/05/19	1,985.50
OES Pre-Position (7/24/18)	07/24-07/26/18	O-20185004	09/18/18	CaIOES	23,198.85	02/01/19	23,198.85
OES Pre-Position (8/6/18)	08/06-08/07/18	O-20185008	09/21/18	CaIOES	5,284.92	02/01/19	5,284.92
OES Pre-position (1/15/19), CA-OES-190005	1/15/2019	O-20190041	04/16/19	CaIOES	7,709.00		
OES Pre-position (1/15/19), CA-OES-190005	1/15/2019	O-20190101	06/06/19	CaIOES	1,941.23		
OES Pre-position (1/15/19), CA-OES-190005	1/15/2019	O-20190116	06/06/19	CaIOES	1,718.95		
OES Pre-position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190032	04/16/19	CaIOES	20,339.04		
OES Pre-position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190031	04/16/19	CaIOES	2,793.28		
OES Pre-position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190100	06/06/19	CaIOES	24,048.60		
OES Pre-position (3/5/19)	03/05-03/06/19	O-20190098	05/30/19	CaIOES	17,373.05		
Ogilvy, CA-LPF-002476	09/01-09/06/18	F-20156040	12/11/18	USFS	42,910.91	04/15/19	42,910.91
Ogilvy, CA-LPF-002476	Reimbursement	2019-03	05/22/19	USFS	406.64	07/01/19	406.64
Pawnee, CA-LNU-007002	07/01-07/05/18	U-20180350	08/06/18	CaIOES	48,436.11	01/02/19	48,436.11
Woolsey, CA-VNC-091023	11/09-11/18/2018	U-20185983	01/16/19	CaIOES	188,238.72	05/06/19	188,238.72
					\$ 1,645,462.15		\$ 1,457,946.25
Reimbursements Due to MFD for XSB IMT3 Storm Pre-positions							
OES Pre-position (1/15/19), CA-OES-190005	1/15/2019	O-20190041	04/16/19	CaIOES	7,654.00		
OES Pre-position (2/1/19), CA-OES-190010	02/01-02/03/19	O-20190071	04/30/19	CaIOES	21,447.21		
OES Pre-position (3/5/19), CA-OES-190020	03/05-03/06/19	O-20190098	05/30/19	CaIOES	15,097.47		
					\$ 44,198.68		\$ -

Agenda Item #3



STAFF REPORT

Prepared for: Montecito Fire Protection District Board of Directors
From: Kevin Taylor, Fire Chief *(Signature)*
Prepared by: Araceli Nahas, District Accountant *AN*
Date: July 15, 2019
Topic: Financial Summary for Fiscal Year Ending June 30, 2019

Summary

The District ended the 2018-19 fiscal year in a favorable financial position in the three main funds: General, Capital Outlay and Land & Building. This report provides an overview of the District's financial position for the year ending June 30, 2019.

Discussion

BALANCE SHEET SUMMARY

General Fund (3650)

Balance sheet snapshot on June 30, 2019 and June 30, 2018

	2019	2018
Total assets:	\$ 14,585,322	\$ 9,384,155
Total liabilities:	4,057,871	158,671
Total fund balance:	\$ 10,527,451	\$ 9,225,484

The assets include cash in treasury (an increase of \$5.4 million), accounts receivable from mutual aid assignments revenue, interest receivable (from the County) and tax impound receivable. Liabilities include salaries and benefits payable, accounts payable and accruals for unpaid expenses at year-end.

The total fund balance increased \$1,301,967 from June 30, 2018. The increase is mainly due to funds received from FEMA/CalOES for disaster recovery and unspent funds on the expenditures side, which are detailed in the Financial Status Summary portion of this report.

Capital Outlay Fund (3652)

Balance sheet snapshot on June 30, 2019 and June 30, 2018

	2019	2018
Total assets:	\$ 3,570,637	\$ 3,075,168
Total liabilities:	-0-	-0-
Total fund balance:	\$ 3,570,637	\$ 3,075,168

The assets include cash in treasury, interest receivable (from the County) and two prepaid engines with expected deliveries of August 2019 and March 2020. The total fund balance increased \$495,469 from June 30, 2019. The increase was due to funds transferred in from the General Fund, which exceeded expenditures for the year.

Land & Building Fund (3653)

Balance sheet snapshot on June 30, 2019 and June 30, 2018

	2019	2018
Total assets:	\$ 6,382,674	\$ 5,632,590
Total liabilities:	-0-	-0-
Total fund balance:	\$ 6,382,674	\$ 5,632,590

The assets include cash in treasury and interest receivable (from the County). The total fund balance increased \$750,084 from June 30, 2018. The increase is due to interest income and proceeds of \$588,000 from the insurance claim filed for the damaged rental properties.

* * *

FINANCIAL STATUS SUMMARY

Please reference the attached Financial Status Report generated from FIN for the information highlighted below.

Revenues

General Fund (3650): The District estimated FY 18-19 revenues of \$26,260,810 (4A). The main source of revenue was Property Taxes budgeted at \$17,577,711 (1A), or 67%, of total revenue. Actual Property Taxes collected by the District were \$17,130,781 (1B), or \$446,930 (1C) below the budgeted amount.

The District estimated other revenue sources, which include interest, Homeowners Property Tax Relief, Federal and State incident reimbursements, EMS medical response payments, rental income and CSFD dispatch payments, for a total \$8,683,099 (2A-3A). Actual revenue collected was \$8,848,319 (2B-3B), or \$165,220 over the anticipated amount.

Total revenue collected was \$26,260,810 or \$281,709 under the budgeted amount (4).

Expenditures

Salaries and Employee Benefits: Total expenditures were \$17,769,647, or \$594,083 under budget (5).

6100 – Regular salaries: Salaries were lower than expected due to some mid-year retirements of long-time employees.

6310 – Overtime – Constant Staffing: The overtime expense for staffing was higher than budgeted due to upstaffing needs for three winter storm pre-positions.

6900 – Worker's Compensation: Expenses fell under budget due to compensation reimbursements from the insurance carrier for employees on long-term outages.

Services and Supplies: Total expenditures were \$5,755,345, or \$54,555 under budget (6).

7650 – Special Departmental Expense: This line item fell under budget because the budgeted cost-apportionment expense for the 1-9 Debris Flow with the County of Santa Barbara has not been finalized, therefore it will be included in the fiscal year 2019-20 budget.

Capital Assets: Total expenditures were \$162,569, or \$17,431 under budget (7). The Equipment (8300) account decreased by \$135,000 in the budget amendment because several projects were deferred to the fiscal year 2019-20 budget.

Overall, the District's expenditures were \$23,687,561, or \$666,069 under the total budgeted amount (8).

Fund Balance

The District budgeted for a total Fund Balance increase of \$1,435,786 (9A), and the actual carryover increase was \$1,874,978 (9B). The District's Fund Balance at June 30, 2019 was \$10,527,451, designated as follows:

Nonspendable - \$ 123,260 (Property tax impounds posted by the SB County Auditor)
 Restricted - \$ 49,393 (Treasury FMV adjustment by the SB County Auditor)
 Committed - \$ 2,400,500 (Contingency/Disaster Reserve and petty cash of \$500)
 Committed - \$ 3,670,000 (Economic Uncertainties Reserve)
 Residual - \$ 4,284,298 (Funds without designation)

Reserve Calculations

Based on the Board-approved Reserve Policy that established reserve categories and identified the process for calculating each reserve, below are calculated amounts for each reserve category as of July 1, 2019:

Reserve Categories	Reserves as of 7/1/19	Less 7/1/18 Reserves	Add'l Reserves Needed
Catastrophic Event	2,768,000	(2,400,000)	368,000
Economic Uncertainties	4,110,000	(3,670,000)	440,000
Totals	6,878,000	(6,070,000)	808,000

Conclusion

Overall, the District's financial performance for fiscal year 2018-19 was very positive with an overall net increase in residual fund balance of over \$1,301,968 for the General Fund, which can be used towards meeting new reserve calculations for July 1, 2019. The updated reserve amounts will be presented in September for formal approval with the Final Budget.

Montecito Fire Protection District
FIN Financial Status Report
For the Year Ended June 30, 2019

Line Item Account	A Budget	B Actual	C Over/(Under) Budget	D Percent of Budget	
Revenues					
Property Taxes					
3010 -- Property Tax-Current Secured	16,180,000.00	16,153,735.83	(26,264.17)	100%	
3011 -- Property Tax-Unitary	144,700.00	144,340.08	(359.92)	100%	
3015 -- PT PY Corr/Escapes Secured	73,238.00	(80,636.02)	(153,874.02)	-110%	
3020 -- Property Tax-Current Unsecd	600,000.00	580,224.17	(19,775.83)	97%	
3023 -- PT PY Corr/Escapes Unsecured	-	(1,526.59)	(1,526.59)	--	
3040 -- Property Tax-Prior Secured	21,033.00	(2,386.85)	(23,419.85)	-11%	
3050 -- Property Tax-Prior Unsecured	185,800.00	21,331.47	(164,468.53)	11%	
3054 -- Supplemental Pty Tax-Current	372,940.00	309,451.42	(63,488.58)	83%	
3056 -- Supplemental Pty Tax-Prior	-	9,316.59	9,316.59	--	
3057 -- PT-506 Int, 480 CIOS/CIC Pen	-	(3,068.68)	(3,068.68)	--	
Property Taxes	<u>17,577,711.00</u>	<u>17,130,781.42</u>	<u>(446,929.58)</u>	97%	1
Use of Money and Property					
3380 -- Interest Income	120,000.00	212,054.34	92,054.34	177%	
3381 -- Unrealized Gain/Loss Invstmnts	49,394.00	106,085.67	56,691.67	215%	
3409 -- Other Rental of Bldgs and Land	-	6,450.00	6,450.00	--	
Use of Money and Property	<u>169,394.00</u>	<u>324,590.01</u>	<u>155,196.01</u>	192%	2
Intergovernmental Revenue-State					
3750 -- State-Emergency Assistance	1,305,000.00	1,267,661.04	(37,338.96)	97%	
4160 -- State Aid for Disaster	1,910,000.00	1,864,754.01	(45,245.99)	98%	
4220 -- Homeowners Property Tax Relief	82,610.00	79,534.78	(3,075.22)	96%	
Intergovernmental Revenue-State	<u>3,297,610.00</u>	<u>3,211,949.83</u>	<u>(85,660.17)</u>	97%	
Intergovernmental Revenue-Federal					
4476 -- Federal Emergency Assistance	340,000.00	384,470.22	44,470.22	113%	
4610 -- Federal Aid for Disaster	4,670,000.00	4,669,969.00	(31.00)	100%	
Intergovernmental Revenue-Federal	<u>5,010,000.00</u>	<u>5,054,439.22</u>	<u>44,439.22</u>	101%	
Charges for Services					
5105 -- Reimb for District Services	198,595.00	196,448.28	(2,146.72)	99%	
Charges for Services	<u>198,595.00</u>	<u>196,448.28</u>	<u>(2,146.72)</u>	99%	
Miscellaneous Revenue					
5780 -- Insurance Proceeds & Recovery	-	34,867.69	34,867.69	--	
5895 -- Other-Donations	-	300.00	300.00	--	
5909 -- Other Miscellaneous Revenue	7,500.00	25,724.42	18,224.42	343%	
Miscellaneous Revenue	<u>7,500.00</u>	<u>60,892.11</u>	<u>53,392.11</u>	812%	3
Total Revenues	26,260,810.00	25,979,100.87	(281,709.13)	99%	4

Montecito Fire Protection District
FIN Financial Status Report
For the Year Ended June 30, 2019

Line Item Account	A Budget	B Actual	C (Over)/Under Budget	D Percent of Budget	
Expenditures					
Salaries and Employee Benefits					
6100 -- Regular Salaries	7,937,225.00	7,717,129.64	220,095.36	97%	
6300 -- Overtime	130,000.00	188,526.31	(58,526.31)	145%	
6301 -- Overtime - Reimbursable	1,000,000.00	873,529.03	126,470.97	87%	
6310 -- Overtime - Constant Staffing	795,000.00	920,689.82	(125,689.82)	116%	
6400 -- Retirement Contribution	2,539,640.00	2,402,041.94	137,598.06	95%	
6450 -- Supp Retirement Contribution	3,230,000.00	3,230,000.00	-	100%	
6550 -- FICA/Medicare	134,325.00	135,590.52	(1,265.52)	101%	
6600 -- Health Insurance Contrib	1,962,500.00	1,877,650.90	84,849.10	96%	
6700 -- Unemployment Ins Contribution	10,040.00	6,399.56	3,640.44	64%	
6900 -- Workers Compensation	625,000.00	418,088.83	206,911.17	67%	
Salaries and Employee Benefits	18,363,730.00	17,769,646.55	594,083.45	97%	5
Services and Supplies					
7030 -- Clothing and Personal (PPE)	68,000.00	67,743.05	256.95	100%	
7050 -- Communications	114,500.00	117,074.21	(2,574.21)	102%	
7060 -- Food	2,500.00	3,154.97	(654.97)	126%	
7070 -- Household Supplies	30,250.00	33,995.23	(3,745.23)	112%	
7090 -- Insurance (Property/Liability)	31,000.00	32,017.00	(1,017.00)	103%	
7120 -- Equipment Maintenance	35,000.00	43,128.85	(8,128.85)	123%	
7200 -- Structure & Ground Maintenance	46,550.00	60,997.73	(14,447.73)	131%	
7205 -- Fire Defense Zone (Hazard Mitigation)	236,000.00	229,816.12	6,183.88	97%	
7322 -- Consulting & Mgmt Fees (Rentals)	3,350.00	525.00	2,825.00	16%	
7324 -- Audit and Accounting Fees	25,000.00	21,329.00	3,671.00	85%	
7348 -- Instruments & Equip. < \$5000	11,000.00	21,267.02	(10,267.02)	193%	
7363 -- Equipment Maintenance (Vehicles)	113,000.00	111,048.59	1,951.41	98%	
7400 -- Medical Supplies	56,000.00	55,614.51	385.49	99%	
7430 -- Memberships	12,500.00	14,493.59	(1,993.59)	116%	
7450 -- Office Expense	27,500.00	32,124.13	(4,624.13)	117%	
7460 -- Professional & Special Service	302,500.00	329,016.85	(26,516.85)	109%	
7507 -- ADP Payroll Fees	7,500.00	7,181.71	318.29	96%	
7510 -- Contractual Services	52,000.00	61,791.25	(9,791.25)	119%	
7530 -- Publications & Legal Notices	6,000.00	2,457.78	3,542.22	41%	
7540 -- Rents/Leases-Equipment	32,000.00	30,138.15	1,861.85	94%	
7546 -- Administrative Expense (SB County)	240,000.00	244,640.00	(4,640.00)	102%	
7580 -- Rents/Leases-Structure (Gibraltar)	4,500.00	7,599.42	(3,099.42)	169%	
7630 -- Small Tools & Instruments	13,000.00	8,494.08	4,505.92	65%	
7650 -- Special Departmental Expense	4,096,500.00	3,977,439.46	119,060.54	97%	
7671 -- Special Projects	23,000.00	6,948.47	16,051.53	30%	
7730 -- Transportation and Travel	35,000.00	40,806.04	(5,806.04)	117%	
7731 -- Gasoline-Oil-Fuel	55,000.00	62,771.65	(7,771.65)	114%	
7732 -- Training	87,750.00	85,574.89	2,175.11	98%	
7760 -- Utilities	43,000.00	46,156.56	(3,156.56)	107%	
Services and Supplies	5,809,900.00	5,755,345.31	54,554.69	99%	6

Montecito Fire Protection District
FIN Financial Status Report
For the Year Ended June 30, 2019

Line Item Account	A Budget	B Actual	C (Over)/Under Budget	D Percent of Budget	
Capital Assets					
8300 -- Equipment	180,000.00	162,568.93	17,431.07	90%	7
Capital Assets	180,000.00	162,568.93	17,431.07	90%	
Total Expenditures	24,353,630.00	23,687,560.79	666,069.21	97%	8
Other Financing Sources & Uses					
Other Financing Uses					
7901 -- Oper Trf (Out)	422,000.00	422,000.00	-	100%	
Other Financing Uses	422,000.00	422,000.00	-	100%	
Other Financing Sources & Uses	422,000.00	422,000.00	-	100%	
Changes to Fund Balances					
Decrease to Nonspendables					
9602 -- Receivables	-	54,831.00	(54,831.00)	--	
Decrease to Restricted	-	54,831.00	(54,831.00)	--	
Increase to Restricted					
9797 -- Unrealized Gains	49,394.00	49,393.22	0.78	100%	
Increase to Nonspendables	49,394.00	49,393.22	0.78	100%	
Changes to Fund Balances	(49,394.00)	5,437.78	(54,831.78)	-11%	
Net Financial Income	1,435,786.00	1,874,977.86	439,191.86	131%	9

Agenda Item #4

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
June 2018	11,110,575.63	-	17,815.68	4,727.43	11,123,663.88	0.16%
July 2018	11,123,663.88	-	200,839.35	4,728.00	11,319,775.23	1.81%
August 2018	11,319,775.23	-	160,157.83	4,793.21	11,475,139.85	1.41%
September 2018	11,475,139.85	-	(16,803.09)	4,844.64	11,453,492.12	-0.15%
October 2018	11,453,492.12	-	(566,517.98)	4,835.13	10,882,139.01	-4.95%
November 2018	10,882,139.01	-	151,422.06	4,640.03	11,028,921.04	1.39%
December 2018	11,028,921.04	-	(548,020.57)	4,676.48	10,476,223.99	-4.97%
January 2019	10,476,223.99	-	592,182.10	4,414.11	11,063,991.98	5.65%
February 2019	11,063,991.98	-	214,753.79	4,681.85	11,274,063.92	1.94%
March 2019	11,274,063.92	-	122,019.57	4,780.38	11,391,303.11	1.08%
April 2019	11,391,303.11	-	273,206.79	4,809.59	11,659,700.31	2.40%
May 2019	11,659,700.31	-	(402,352.59)	4,899.50	11,252,448.22	-3.45%
Total		-	198,702.94	56,830.35		

Total Contributions to the Plan = 8,376,000

Total OPEB Liability as of 6/30/2017 = 11,973,770

PARS OPEB balance as of 6/30/2017 = 10,372,284

Net OPEB Liability at of 6/30/2017 = **1,601,486**

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
June 2018	1,822,913.21	-	1,736.68	772.38	1,823,877.51	0.10%
July 2018	1,823,877.51	-	18,313.44	771.93	1,841,419.02	1.00%
August 2018	1,841,419.02	-	17,160.08	776.07	1,857,803.03	0.93%
September 2018	1,857,803.03	-	(5,205.89)	780.28	1,851,816.86	-0.28%
October 2018	1,851,816.86	-	(50,254.38)	777.54	1,800,784.94	-2.71%
November 2018	1,800,784.94	-	15,910.68	763.51	1,815,932.11	0.88%
December 2018	1,815,932.11	-	(35,062.95)	769.27	1,780,099.89	-1.93%
January 2019	1,780,099.89	-	66,388.47	769.15	1,845,719.21	3.73%
February 2019	1,845,719.21	-	22,117.18	783.49	1,867,052.90	1.20%
March 2019	1,867,052.90	-	23,456.01	789.43	1,889,719.48	1.26%
April 2019	1,889,719.48	-	25,153.92	794.94	1,914,078.46	1.33%
May 2019	1,914,078.46	-	(20,288.32)	5,700.39	1,888,089.75	-1.06%
Total		-	99,713.24	8,547.99		

Total Contributions to the Plan = 1,800,000

Outstanding contributions from June 2019 = 2,800,000

4,600,000

**MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust**

**Account Report for the Period
5/1/2019 to 5/31/2019**

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

Account Summary

Source	Beginning Balance as of 5/1/2019	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 5/31/2019
OPEB	\$11,659,700.31	\$0.00	-\$402,352.59	\$4,899.50	\$0.00	\$0.00	\$11,252,448.22
PENSION	\$1,914,078.46	\$0.00	-\$20,288.32	\$800.89	\$0.00	\$0.00	\$1,892,989.25
Totals	\$13,573,778.77	\$0.00	-\$422,640.91	\$5,700.39	\$0.00	\$0.00	\$13,145,437.47

Investment Selection

Source	
OPEB	Montecito Fire Protection District - OPEB
PENSION	Montecito Fire Protection District - PENSION

Investment Objective

Source	
OPEB	Individual account based on Balanced HighMark PLUS. 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.
PENSION	Individual account based on Moderately Conservative HighMark PLUS. The dual goals of the Moderately Conservative Strategy are current income and moderate capital appreciation. The major portion of the assets is committed to income-producing securities. Market fluctuations should be expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	-3.45%	-0.07%	1.78%	7.35%	5.18%	-	1/19/2010
PENSION	-1.06%	1.52%	4.38%	-	-	-	6/29/2017

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.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees