

MONTECITO FIRE PROTECTION DISTRICT

Finance Committee Meeting Agenda

Monday, September 17, 2018 at 2:00 p.m.

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

Agenda Items May Be Taken Out of the Order Shown

1. Public comment: Any person may address the Finance Committee at this time on any non-agenda matter that is within the subject matter jurisdiction of the Montecito Fire Protection District; 30 minutes total time is allotted for this discussion.
2. Review and make recommendation for approval of July and August 2018 financial statements.
3. Review PARS OPEB Trust Program statement for FY 2017-18 and July 2018.
4. Review and make recommendation for approval of Resolution 2018-16, Adoption of the Final Budget for the Fiscal Year 2018-19.
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 September 13, 2018.



Chip Hickman, Fire Chief

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

Agenda Item #2

Variance Report
Finance Committee - September 17, 2018

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.
3 Balance Sheet	0230	The Account Receivable balance includes five fire assignment reimbursements from last fiscal year. Payment is expected by December.
4 Balance Sheet	1015 & 1210	The EFT and accounts payable account reflects expenses entered by month-end, but disbursement payment wasn't completed until the next month.
5 Balance Sheet	1020	The accrual amount of \$22,398 was for unpaid payroll at June 30, 2018. This should have automatically reversed on July 1 - a manual reversal was posted in September.
6 Balance Sheet	2130	Fund Balance - Committed maintains the District's reserve balances as of 7/1/17: Catastrophic \$2,400,000 and Economic Uncertainties \$3,670,000.
7 Balance Sheet	2200	Fund Balance - Residual has a negative balance due to cash flow shortages. Reserves are used to cover the shortages until property tax revenues are received in November and December.
8 Balance Sheet	Fund 3652 0550	The deposit is for a prepaid engine with an expected delivery of December 2018.
9 Financial Status		The District's budget has not been entered into the FIN system. It will be entered when the Final Budget is approved in September.
10 Financial Status	3750 & 5105	The deposit for \$25,981.23 was coded to line 3750, but should go to line 5105. An adjusting journal entry was posted in September.
11 Cost Transactions	6300, 6301, 6310	Overtime adjustments for August have not been posted. The overtime totals were \$634,000 and are still included in line item 6100.
12 Financial Trend	6100	Overtime adjustments for August have not been posted. The overtime totals were \$634,000 and are still included in line item 6100.
13 Financial Trend	7901	The transfers shown in previous years were for the Pension Obligation Fund payments. The final payment was posted in May of 2017.
14 Expenditure Trend	6400	The expense in July is for the Accrued Liability annual lump sum payments.
15 Expenditure Trend	6600	The expense in August includes insurance benefits for September, totaling \$134,000.
16 Expenditure Trend	7120	The expense in August includes an attack hose, vehicle radio and new fire extinguishers - totaling about \$5,000.

Variance Report
Finance Committee - September 17, 2018

	Report	Line Item	Variance Explanation
17	Expenditure Trend	7363	Expenses in June were high to due major repairs to several engines and staff vehicles.
18	Expenditure Trend	7650	The expenses in June included \$50,000 in credit card charges for Preposition #3. The expence in July included a \$14,700 to LAFCO for the District's proportionate share of the budget.

Balance Sheet

As of: 8/31/2018
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 8/31/2018
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	8,457,112.66	60,715.29	4,110,309.50	4,407,518.45
0115 -- Treasury FMV Adjustment	-56,692.45	0.00	0.00	-56,692.45
0120 -- Imprest Cash	500.00	0.00	0.00	500.00
0130 -- Cash with Fiscal Agents	20,471.79	0.00	0.00	20,471.79
0211 -- Prop Tax Impounds Receivable	261,060.00	0.00	0.00	261,060.00
0230 -- Accounts Receivable	670,916.69	0.00	28,089.69	642,827.00
0240 -- Interest Receivable	30,785.95	0.00	30,785.95	0.00
Total Assets	9,384,154.64	60,715.29	4,169,185.14	5,275,684.79
Total Assets & Other Debits	9,384,154.64	60,715.29	4,169,185.14	5,275,684.79
Liabilities, Equity & Other Credits				
Liabilities				
1010 -- Warrants Payable	0.00	121,906.14	121,906.14	0.00
1015 -- EFT Payable	163.06	2,108,263.72	2,300,701.72	192,601.06
1020 -- Salaries & Benefits Payable	22,398.00	0.00	0.00	22,398.00
1210 -- Accounts Payable	127,236.21	2,422,607.86	2,440,773.27	145,401.62
1240 -- Accrued Expenses	8,874.00	8,874.00	0.00	0.00
1730 -- Unidentified Deposits	0.00	29,489.70	29,489.70	0.00
Total Liabilities	158,671.27	4,691,141.42	4,892,870.83	360,400.68
Equity				
2110 -- Fund Balance-Nonspendable	178,091.00	0.00	0.00	178,091.00
2130 -- Fund Balance-Committed	6,070,500.00	0.00	0.00	6,070,500.00
2200 -- Fund Balance-Residual	2,976,892.37	4,508,282.57	198,083.31	-1,333,306.89
Total Equity	9,225,483.37	4,508,282.57	198,083.31	4,915,284.11
Total Liabilities, Equity & Other Credits	9,384,154.64	9,199,423.99	5,090,954.14	5,275,684.79

Balance Sheet

As of: 8/31/2018
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 8/31/2018
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	2,657,406.90	8,223.30	0.00	2,665,630.20
0115 -- Treasury FMV Adjustment	-17,813.99	0.00	0.00	-17,813.99
0240 -- Interest Receivable	8,223.30	0.00	8,223.30	0.00
0550 -- Deposits with Others	427,351.40	0.00	0.00	427,351.40
Total Assets	3,075,167.61	8,223.30	8,223.30	3,075,167.61
Liabilities, Equity & Other Credits				
Equity				
2110 -- Fund Balance-Nonspendable	427,351.40	0.00	0.00	427,351.40
2140 -- Fund Balance-Assigned	2,647,816.21	0.00	0.00	2,647,816.21
Total Equity	3,075,167.61	0.00	0.00	3,075,167.61
Total Liabilities, Equity & Other Credits	3,075,167.61	0.00	0.00	3,075,167.61

Balance Sheet

As of: 8/31/2018
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3653 -- Montecito Fire Land & Building

	Beginning Balance 7/1/2018	Year-To-Date Debits	Year-To-Date Credits	Ending Balance 8/31/2018
Assets & Other Debits				
Assets				
0110 -- Cash in Treasury	5,650,048.41	20,416.84	0.00	5,670,465.25
0115 -- Treasury FMV Adjustment	-37,875.23	0.00	0.00	-37,875.23
0240 -- Interest Receivable	20,416.84	0.00	20,416.84	0.00
Total Assets	5,632,590.02	20,416.84	20,416.84	5,632,590.02
Total Assets & Other Debits	5,632,590.02	20,416.84	20,416.84	5,632,590.02
Liabilities, Equity & Other Credits				
Equity				
2140 -- Fund Balance-Assigned	5,632,590.02	0.00	0.00	5,632,590.02
Total Equity	5,632,590.02	0.00	0.00	5,632,590.02
Total Liabilities, Equity & Other Credits	5,632,590.02	0.00	0.00	5,632,590.02

Financial Status

As of: 8/31/2018 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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

Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	8/31/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
Revenues				
Intergovernmental Revenue-State				
3750 -- State-Emergency Assistance	0.00	25,981.23	25,981.23	--
Intergovernmental Revenue-State	0.00	25,981.23	25,981.23	--
Charges for Services				
5105 -- Reimb for District Services	0.00	-25,981.00	-25,981.00	--
Charges for Services	0.00	-25,981.00	-25,981.00	--
Revenues	0.00	0.23	0.23	--
Expenditures				
Salaries and Employee Benefits				
6100 -- Regular Salaries	0.00	1,847,014.35	-1,847,014.35	--
6300 -- Overtime	0.00	1,314.80	-1,314.80	--
6301 -- Overtime - Reimbursable	0.00	129,956.96	-129,956.96	--
6310 -- Overtime - Constant Staffing	0.00	28,008.21	-28,008.21	--
6400 -- Retirement Contribution	0.00	1,219,456.71	-1,219,456.71	--
6550 -- FICA/Medicare	0.00	29,307.93	-29,307.93	--
6600 -- Health Insurance Contrib	0.00	442,776.27	-442,776.27	--
6700 -- Unemployment Ins Contribution	0.00	73.04	-73.04	--
6900 -- Workers Compensation	0.00	409,634.45	-409,634.45	--
Salaries and Employee Benefits	0.00	4,107,542.72	-4,107,542.72	--
Services and Supplies				
7030 -- Clothing and Personal	0.00	525.62	-525.62	--
7050 -- Communications	0.00	20,882.30	-20,882.30	--
7070 -- Household Supplies	0.00	4,054.49	-4,054.49	--
7090 -- Insurance	0.00	32,017.00	-32,017.00	--
7120 -- Equipment Maintenance	0.00	11,698.62	-11,698.62	--

Financial Status

As of: 8/31/2018 (17% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 3650, 3652, 3653

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Fund 3650 -- Montecito Fire Protection Dist

Line Item Account	6/30/2019 Fiscal Year Adjusted Budget	8/31/2018 Year-To-Date Actual	6/30/2019 Fiscal Year Variance	6/30/2019 Fiscal Year Pct of Budget
7200 -- Structure & Ground Maintenance	0.00	1,618.52	-1,618.52	--
7205 -- Fire Defense Zone	0.00	6,338.50	-6,338.50	--
7324 -- Audit and Accounting Fees	0.00	3,113.50	-3,113.50	--
7348 -- Instruments & Equip. < \$5000	0.00	2,571.18	-2,571.18	--
7363 -- Equipment Maintenance	0.00	10,681.20	-10,681.20	--
7400 -- Medical, Dental and Lab	0.00	4,715.18	-4,715.18	--
7430 -- Memberships	0.00	2,335.00	-2,335.00	--
7450 -- Office Expense	0.00	1,507.28	-1,507.28	--
7460 -- Professional & Special Service	0.00	45,932.38	-45,932.38	--
7507 -- ADP Payroll Fees	0.00	1,036.12	-1,036.12	--
7510 -- Contractual Services	0.00	19,667.58	-19,667.58	--
7530 -- Publications & Legal Notices	0.00	96.72	-96.72	--
7650 -- Special Departmental Expense	0.00	17,342.44	-17,342.44	--
7671 -- Special Projects	0.00	-1,892.03	1,892.03	--
7730 -- Transportation and Travel	0.00	62.38	-62.38	--
7731 -- Gasoline-Oil-Fuel	0.00	8,094.35	-8,094.35	--
7732 -- Training	0.00	3,232.25	-3,232.25	--
7760 -- Utilities	0.00	7,026.19	-7,026.19	--
Services and Supplies	0.00	202,656.77	-202,656.77	--
Expenditures	0.00	4,310,199.49	-4,310,199.49	--
Montecito Fire Protection Dist	0.00	-4,310,199.26	-4,310,199.26	--
Net Financial Impact	0.00	-4,310,199.26	-4,310,199.26	--

Revenue Transactions

From 7/1/2018 to 8/31/2018

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 3750 -- State-Emergency Assistance				
DJE - 0108060	7/31/2018		EMS Mgmt LLC, First response pmt - Q2/RAC0002727	25,981.23
			Total State-Emergency Assistance	25,981.23
Line Item Account 5105 -- Reimb for District Services				
AUT - RACRvsl	7/1/2018		EMS Mgmt LLC, First response pmt - Q2 (no backup)	-25,981.00
			Total Reimb for District Services	-25,981.00
			Total Montecito Fire Protection Dist	0.23

Cost Transactions

From 7/1/2018 to 8/31/2018

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
Line Item Account 6100 -- Regular Salaries					
07/02/2018	CLM - 0493670	AFLAC	Employee paid insurance, June 2018	0.00	1,670.74
07/16/2018	CLM - 0496449	MONTECITO FIREMENS ASSOC	Employee association dues, 7/16/18	0.00	6,300.00
07/16/2018	CLM - 0496449	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 7/16/18	0.00	1,078.00
07/16/2018	CLM - 0497126	MASSMUTUAL	Employer/employee 457 plan contributions, 7/16/18	0.00	22,170.00
07/16/2018	EFC - 0021411	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 7/16/18	0.00	311,207.81
07/16/2018	EFC - 0021411	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 7/16/18	0.00	114,894.43
07/27/2018	EFC - 0021442	WAGEWORKS INC	Montecito Fire FSA plan pmts, 7/1-7/25/18	0.00	1,188.61
08/01/2018	CLM - 0501640	MASSMUTUAL	Employer/employee 457 plan contributions, 8/1/18	0.00	22,170.00
08/01/2018	EFC - 0021518	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/1/18	0.00	242,527.27
08/01/2018	EFC - 0021518	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/1/18	0.00	67,775.75
08/01/2018	JE - 0174041		Overtime adjustment, 7/16/18	0.00	-159,279.97
08/01/2018	MIC - 0110219	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/16/18	0.00	34,810.61
08/01/2018	MIC - 0111532	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 7/31/18	0.00	35,648.24
08/14/2018	CLM - 0498834	AFLAC	Employee paid insurance, July 2018	0.00	1,670.74
08/16/2018	CLM - 0501702	MASSMUTUAL	Employer/employee 457 plan contributions, 8/16/18	0.00	22,986.00
08/16/2018	CLM - 0501720	MONTECITO FIREMENS ASSOC	Employee association dues, 8/16/18	0.00	6,300.00
08/16/2018	CLM - 0501720	MONTECITO FIREMENS ASSOC	Employee paid disability insurance, 8/16/18	0.00	1,078.00
08/16/2018	EFC - 0021719	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/16/18	0.00	439,116.09
08/16/2018	EFC - 0021719	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/16/18	0.00	143,877.83
08/16/2018	MIC - 0111537	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Employee retirement contribution, 8/16/18	0.00	35,590.74
08/21/2018	EFC - 0021589	WAGEWORKS INC	Montecito Fire FSA plan pmts, 7/26-8/17/18	0.00	282.10
08/27/2018	EFC - 0021680	WAGEWORKS INC	Montecito Fire FSA plan pmts, 8/18-8/28/18	0.00	279.62
08/31/2018	EFC - 0021727	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Dir Deposits, 8/31/18	0.00	356,207.30

Cost Transactions

From 7/1/2018 to 8/31/2018

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
08/31/2018	EFC - 0021727	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll Taxes, 8/31/18	0.00	137,464.44
Total Regular Salaries				0.00	1,847,014.35
Line Item Account 6300 -- Overtime					
08/01/2018	JE - 0174041		Overtime adjustment, 7/16/18	0.00	1,314.80
Total Overtime				0.00	1,314.80
Line Item Account 6301 -- Overtime - Reimbursable					
08/01/2018	JE - 0174041		Overtime adjustment, 7/16/18	0.00	129,956.96
Total Overtime - Reimbursable				0.00	129,956.96
Line Item Account 6310 -- Overtime - Constant Staffing					
08/01/2018	JE - 0174041		Overtime adjustment, 7/16/18	0.00	28,008.21
Total Overtime - Constant Staffing				0.00	28,008.21
Line Item Account 6400 -- Retirement Contribution					
07/23/2018	MIC - 0109810	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Misc	0.00	112,264.00
07/23/2018	MIC - 0109810	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, PEPRAS	0.00	1,040.00
07/23/2018	MIC - 0109810	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Annual accrued liability lump sum payment, Safety	0.00	936,500.00
08/01/2018	MIC - 0110219	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/16/18	0.00	55,668.63
08/01/2018	MIC - 0111532	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 7/31/18	0.00	57,028.42
08/16/2018	MIC - 0111537	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	District retirement contributions, 8/16/18	0.00	56,955.66
Total Retirement Contribution				0.00	1,219,456.71
Line Item Account 6550 -- FICA/Medicare					
07/16/2018	EFC - 0021411	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 7/16/18	0.00	6,941.88
08/01/2018	EFC - 0021518	STATE/FEDERAL TAXES & DIRECT	Montecito Fire Payroll SS/Medicare, 8/1/18	0.00	5,245.19

Cost Transactions

From 7/1/2018 to 8/31/2018

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
08/16/2018	EFC - 0021719	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/16/18	0.00	9,248.40
08/31/2018	EFC - 0021727	DEPOSITS STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SS/Medicare, 8/31/18	0.00	7,872.46
			Total FICA/Medicare	0.00	29,307.93
Line Item Account 6600 -- Health Insurance Contrib					
07/01/2018	CLM - 0493259	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, July 2018	0.00	133,891.28
07/01/2018	CLM - 0493261	LINCOLN NATIONAL LIFE INS	Life Insurance, July 2018	0.00	767.80
07/01/2018	CLM - 0493262	DELTA DENTAL	Dental insurance, July 2018	0.00	15,979.58
07/01/2018	MIC - 0109140	Vision Service Plan-CA	Vision insurance - active, July 2018	0.00	1,496.38
07/01/2018	MIC - 0109140	Vision Service Plan-CA	Vision insurance - retirees, July 2018	0.00	1,528.91
08/01/2018	CLM - 0496191	LINCOLN NATIONAL LIFE INS	Life Insurance, August 2018	0.00	798.13
08/01/2018	CLM - 0496495	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, August 2018	0.00	134,565.68
08/01/2018	CLM - 0498872	DELTA DENTAL	Dental insurance, August 2018	0.00	16,106.82
08/01/2018	MIC - 0110723	Vision Service Plan-CA	Vision insurance - active, August 2018	0.00	1,526.28
08/01/2018	MIC - 0110723	Vision Service Plan-CA	Vision insurance - retirees, August 2018	0.00	1,559.46
08/24/2018	CLM - 0500679	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	Health Benefits, September 2018	0.00	133,757.82
08/27/2018	CLM - 0500659	LINCOLN NATIONAL LIFE INS	Life Insurance, September 2018	0.00	798.13
			Total Health Insurance Contrib	0.00	442,776.27
Line Item Account 6700 -- Unemployment Ins Contribution					
08/01/2018	EFC - 0021518	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/1/18	0.00	45.24
08/31/2018	EFC - 0021727	STATE/FEDERAL TAXES & DIRECT DEPOSITS	Montecito Fire Payroll SUI Taxes, 8/31/18	0.00	27.80
			Total Unemployment Ins Contribution	0.00	73.04
Line Item Account 6900 -- Workers Compensation					
07/01/2018	CLM - 0493251	SPECIAL DISTRICT RISK	Workers' comp insurance premium, FY 18-19	0.00	409,634.45

Cost Transactions

From 7/1/2018 to 8/31/2018

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
MANAGEMENT AUTHORITY					
Line Item Account 7030 -- Clothing and Personal					
07/24/2018	CLM - 0496493	SANTA BARBARA TROPHY	Name badge: Juarez	0.00	11.41
08/14/2018	MIC - 0110813	ALLSTAR FIRE EQUIPMENT INC	Fire hood	0.00	107.29
08/28/2018	CLM - 0501134	ALLSTAR FIRE EQUIPMENT INC	FF helmet, brush helmet, wildland shroud	0.00	406.92
				Total Workers Compensation	409,634.45
Line Item Account 7050 -- Communications					
07/01/2018	MIC - 0109141	TURN WIRELESS	Redundant internet; Station 1	0.00	88.25
07/01/2018	MIC - 0109141	TURN WIRELESS	Redundant internet; Station 2	0.00	88.25
07/02/2018	CLM - 0493665	SPRINT	E92 Sim cards for MDC, 5/26-6/25/18	0.00	75.98
07/02/2018	MIC - 0109215	FRONTIER	209/097-2953.0	0.00	664.03
07/02/2018	MIC - 0109215	FRONTIER	209/111-1529.0	0.00	80.21
07/02/2018	MIC - 0109215	FRONTIER	805-565-9618	0.00	34.42
07/02/2018	MIC - 0109215	FRONTIER	805-969-0318	0.00	36.11
07/02/2018	MIC - 0109215	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.95
07/02/2018	MIC - 0109215	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.95
07/02/2018	MIC - 0109215	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.95
07/02/2018	MIC - 0109215	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.95
07/02/2018	MIC - 0109215	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	115.57
07/02/2018	MIC - 0109215	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.95
07/05/2018	CLM - 0493979	NATIONWIDE POWER SOLUTIONS INC	Ups replacement for AM 1610	0.00	1,758.28
07/09/2018	CLM - 0494343	IMPULSE INTERNET SERVICES	Phone services, 7/25-8/24/18	0.00	1,883.97
07/10/2018	CLM - 0494549	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	2,752.36
07/16/2018	CLM - 0495247	SATCOM GLOBAL INC	Satellite phone charges	0.00	151.62
08/14/2018	MIC - 0110739	FRONTIER	209/097-2953.0	0.00	664.03
08/14/2018	MIC - 0110739	FRONTIER	209/111-1529.0	0.00	139.58
08/14/2018	MIC - 0110739	FRONTIER	805-565-9618	0.00	60.39
				Total Clothing and Personal	525.62

Cost Transactions

From 7/1/2018 to 8/31/2018

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
08/14/2018	MIC - 0110739	FRONTIER	805-969-0318	0.00	63.08
08/14/2018	MIC - 0110739	FRONTIER	Circuit ID: 05/RTNB/002320	0.00	45.95
08/14/2018	MIC - 0110739	FRONTIER	Circuit ID: 05/RTNB/655155	0.00	45.95
08/14/2018	MIC - 0110739	FRONTIER	Circuit ID: 05/RTNB/974343	0.00	45.95
08/14/2018	MIC - 0110739	FRONTIER	Circuit ID: 05/RTNB/974365	0.00	45.95
08/14/2018	MIC - 0110739	FRONTIER	Circuit ID: 11/RTNB/566142	0.00	114.97
08/14/2018	MIC - 0110739	FRONTIER	Circuit ID: 20/PLNB/200447	0.00	45.95
08/15/2018	CLM - 0499121	COX COMMUNICATIONS - BUSINESS	CAD connectivity & Internet	0.00	2,752.36
08/15/2018	CLM - 0499199	SATCOM GLOBAL INC	Satellite phone charges	0.00	152.03
08/15/2018	CLM - 0499205	IMPULSE INTERNET SERVICES	Phone services, 8/25-9/24/18	0.00	1,883.96
08/15/2018	CLM - 0499248	VERIZON WIRELESS	Wireless service, 6/14-7/13/18	0.00	2,644.20
08/15/2018	CLM - 0499265	SPRINT	E92 Sim cards for MDC, 6/26-7/25/18	0.00	75.98
08/15/2018	CLM - 0499366	ANDREW SEYBOLD INC	Legal services for FCC for Valley Peak	0.00	288.00
08/22/2018	CLM - 0500353	VERIZON WIRELESS	Wireless service, 7/14-8/13/18	0.00	3,502.17
08/28/2018	MIC - 0111414	TURN WIRELESS	Redundant internet Station 1: August 2018	0.00	88.25
08/28/2018	MIC - 0111414	TURN WIRELESS	Redundant internet Station 1: September 2018	0.00	88.25
08/28/2018	MIC - 0111414	TURN WIRELESS	Redundant internet Station 2: August 2018	0.00	88.25
08/28/2018	MIC - 0111414	TURN WIRELESS	Redundant internet Station 2: September 2018	0.00	88.25
			Total Communications	0.00	20,882.30
Line Item Account 7070 -- Household Supplies					
07/02/2018	MIC - 0109212	MISSION UNIFORM SERVICE INC	Shop towels, Sta. 1	0.00	170.74
07/02/2018	MIC - 0109212	MISSION UNIFORM SERVICE INC	Shop towels, Sta. 2	0.00	263.64
07/05/2018	CLM - 0494061	Montecito Village Hardware	Drano	0.00	18.31
07/09/2018	CLM - 0494341	VERITIV OPERATING COMPANY	Household supplies	0.00	584.99
07/09/2018	MIC - 0109381	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	231.65
07/09/2018	MIC - 0109381	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	69.35
07/10/2018	MIC - 0109455	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	399.85
07/10/2018	MIC - 0109455	MARBORG INDUSTRIES	Refuse disposal, Sta. 2	0.00	159.82
08/14/2018	MIC - 0110751	MISSION UNIFORM SERVICE INC	Shop towels, Sta. 1	0.00	170.74

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
08/14/2018	MIC - 0110751	MISSION UNIFORM SERVICE INC	Shop towels, Sta. 2	0.00	268.19
08/15/2018	MIC - 0110796	READY REFRESH BY NESTLE	Bottled water, Sta. 1	0.00	311.57
08/15/2018	MIC - 0110796	READY REFRESH BY NESTLE	Bottled water, Sta. 2	0.00	126.41
08/22/2018	CLM - 0500395	MARBORG INDUSTRIES	Refuse disposal, Sta. 1	0.00	423.25
08/22/2018	MIC - 0111178	VERITIV OPERATING COMPANY	Household supplies	0.00	855.98
			Total Household Supplies	0.00	4,054.49
Line Item Account 7090 -- Insurance					
08/10/2018	CLM - 0498733	FIRE AGENCIES INSURANCE RISK AUTHORITY	Liability insurance: July 1, 2018- July 1, 2019	0.00	32,017.00
			Total Insurance	0.00	32,017.00
Line Item Account 7120 -- Equipment Maintenance					
07/05/2018	CLM - 0494057	UNITED RENTALS NORTHWEST	Generator rental-6/14/18-7/12/18	0.00	2,477.25
07/12/2018	AUT - WCSTALE	ARACELI GIL PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-32.02
07/24/2018	CLM - 0496488	RUGGIERO PLUMBING	Cleaning kitchen drain, Station 1	0.00	209.00
07/24/2018	MIC - 0110040	HAYWARD LUMBER COMPANY SB	Cardboard/tape for kitchen: pancake breakfast	0.00	412.17
08/01/2018	CLM - 0497361	JOY EQUIPMENT PROTECTION	Fire extinguishers (2), Sta. 2	0.00	190.72
08/03/2018	CLM - 0497492	ARACELI GIL PETTY CASH CUSTODIAN	Petty cash - Paint for shop and grinding disks	0.00	32.02
08/14/2018	CLM - 0498888	UNITED RENTALS NORTHWEST	Generator rental: 7/12/18-8/9/18	0.00	2,477.25
08/14/2018	MIC - 0110748	SAFETY KLEEN CORP	Shop parts washer service: Station 1	0.00	355.33
08/14/2018	MIC - 0110748	SAFETY KLEEN CORP	Shop parts washer service: Station 2	0.00	290.98
08/14/2018	MIC - 0110813	ALLSTAR FIRE EQUIPMENT INC	5 Fire attack hose	0.00	1,901.25
08/15/2018	CLM - 0499373	JOHNSON EQUIPMENT CO	Radio: 922	0.00	1,823.57
08/22/2018	CLM - 0500354	L N CURTIS & SONS	Ladder feet	0.00	117.45
08/22/2018	CLM - 0500410	JOHNSON EQUIPMENT CO	Parts to install mobile radio: P922	0.00	80.34
08/22/2018	CLM - 0500411	JOY EQUIPMENT PROTECTION	13 new extinguishers/annual inspection sta 1 & 2	0.00	1,221.16
08/28/2018	CLM - 0501135	GARET BLAKE	G. Blake: Restock batteries	0.00	142.15
			Total Equipment Maintenance	0.00	11,698.62

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7200 -- Structure & Ground Maintenance					
07/03/2018	CLM - 0493815	Peyton Scapes	Landscape maintenance/mulch	0.00	855.00
08/15/2018	CLM - 0499207	ANCHOR AIR SYSTEMS	AC maintenance: Station 1 & Station 2	0.00	585.52
08/15/2018	MIC - 0110789	O'CONNOR PEST CONTROL-SB ACCTS	Quarterly pest control maint., Sta. 1	0.00	103.00
08/15/2018	MIC - 0110789	O'CONNOR PEST CONTROL-SB ACCTS	Quarterly pest control maint., Sta. 2	0.00	75.00
Total Structure & Ground Maintenance				0.00	1,618.52
Line Item Account 7205 -- Fire Defense Zone					
08/28/2018	CLM - 0501133	FIRESAFE SOLUTIONS	Roadside weed abatement: various neighborhoods	0.00	6,338.50
Total Fire Defense Zone				0.00	6,338.50
Line Item Account 7324 -- Audit and Accounting Fees					
08/22/2018	JE - 0174465		FIN quarterly billing Q1, FY 18-19	0.00	3,113.50
Total Audit and Accounting Fees				0.00	3,113.50
Line Item Account 7348 -- Instruments & Equip. < \$5000					
08/15/2018	CLM - 0499248	VERIZON WIRELESS	3 ipads	0.00	2,571.18
Total Instruments & Equip. < \$5000				0.00	2,571.18
Line Item Account 7363 -- Equipment Maintenance					
07/05/2018	CLM - 0493970	CARQUEST AUTO PARTS	R91 parts, E391 parts, shop supplies	0.00	524.54
07/05/2018	CLM - 0493999	Kimball Midwest Corp	Parts for P91 & P92	0.00	320.47
07/05/2018	CLM - 0494059	SOUTH COAST EMERGENCY VEHICLE SERVICE	Parts for E-391	0.00	980.86
07/05/2018	CLM - 0494061	Montecito Village Hardware	hardware/paint for Patrols 91 & 92	0.00	53.81
07/09/2018	CLM - 0494338	WATTCO EQUIPMENT INC	Rt front warning light bezel: E91	0.00	10.67
07/10/2018	CLM - 0494538	VELOCITY TRUCK CENTER VENTURA COUNTY	Cooling system hoses/clamps: E92	0.00	131.44
07/16/2018	CLM - 0495231	FREEDOM SIGNS	Truck lettering on U91, U92, P922	0.00	330.00
07/17/2018	MIC - 0109746	VELOCITY TRUCK CENTER VENTURA COUNTY	E91 air dryer outlet check valve	0.00	53.67

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/17/2018	MIC - 0109746	VELOCITY TRUCK CENTER VENTURA COUNTY	E91 brake parts	0.00	193.77
07/17/2018	MIC - 0109746	VELOCITY TRUCK CENTER VENTURA COUNTY	E91 exhaust flex	0.00	17.81
07/17/2018	MIC - 0109746	VELOCITY TRUCK CENTER VENTURA COUNTY	E92 cooling system parts	0.00	25.68
07/17/2018	MIC - 0109749	SOUTH COAST EMERGENCY VEHICLE SERVICE	E391 foam tank vent	0.00	107.04
07/17/2018	MIC - 0109749	SOUTH COAST EMERGENCY VEHICLE SERVICE	E92 thermostat	0.00	51.48
07/24/2018	CLM - 0496489	INTERSTATE BATTERIES OF SIERRA MADRE	2 batteries for P92	0.00	478.22
07/24/2018	MIC - 0110037	PERRY FORD LINCOLN MAZDA	Oil/filters Medic 91	0.00	244.06
07/24/2018	MIC - 0110037	PERRY FORD LINCOLN MAZDA	Oil/filters; Squad 91, P91, P92	0.00	394.57
07/31/2018	DJE - 0108060		CalOES Reimb: Labor and parts for OES 317	0.00	-1,399.78
08/14/2018	CLM - 0498806	HUGO'S AUTO DETAILING	Car wash service, July 2018	0.00	210.00
08/14/2018	CLM - 0498806	HUGO'S AUTO DETAILING	Full service detail: 1395794	0.00	100.00
08/14/2018	CLM - 0498962	AMSOIL INC	Oil for vehicle maintenance	0.00	360.41
08/15/2018	CLM - 0499201	SOUTH COAST EMERGENCY VEHICLE SERVICE	E-92 Sensor repair	0.00	1,016.21
08/15/2018	CLM - 0499380	FREEDOM SIGNS	Lettering on E-691 & E-692	0.00	340.00
08/22/2018	CLM - 0500360	BUNNIN	Transmission filter & gasket: P920	0.00	50.48
08/22/2018	CLM - 0500366	VELOCITY TRUCK CENTER VENTURA COUNTY	Shop parts: E91, E92	0.00	224.28
08/22/2018	CLM - 0500399	Kimball Midwest Corp	Clamps for lights: Squad 91	0.00	151.42
08/22/2018	CLM - 0500424	PERRY FORD LINCOLN MAZDA	Shop parts for 691, 692 and squad 91	0.00	78.50
08/24/2018	CLM - 0500556	CARQUEST AUTO PARTS	Shop supplies, repair parts	0.00	1,228.36
08/28/2018	CLM - 0501136	IRON HORSE AUTO BODY OF SANTA BARBARA	2015 Chevy: Repair body damage from debris flow	0.00	4,123.23
08/28/2018	CLM - 0501140	VILLAGE AUTOMOTIVE REPAIR INC	2015 Chevy: Mount & balance 4 new tires	0.00	140.00
08/31/2018	CLM - 0501589	VILLAGE AUTOMOTIVE REPAIR INC	2017 Chevy: Mount & balance 4 new tires	0.00	140.00
			Total Equipment Maintenance	0.00	10,681.20

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7400 -- Medical, Dental and Lab					
07/05/2018	CLM - 0493974	Life Assist Inc	Patient medical supplies	0.00	88.37
07/10/2018	CLM - 0494550	BOUND TREE MEDICAL	Patient medical supplies	0.00	163.06
07/16/2018	CLM - 0495252	AIRGAS WEST	Oxygen refills	0.00	285.70
08/22/2018	CLM - 0500393	AIRGAS WEST	Oxygen refills	0.00	217.92
08/22/2018	CLM - 0500396	Life Assist Inc	Patient medical supplies	0.00	2,580.39
08/24/2018	CLM - 0500914	ARROW INTERNATIONAL	Patient medical supplies	0.00	1,379.74
			Total Medical, Dental and Lab	0.00	4,715.18
Line Item Account 7430 -- Memberships					
07/16/2018	CLM - 0495241	SANTA BARBARA COUNTY FIRE SAFE COUNCIL	SB Fire Safe Council: Montecito Fire, FY 18-19	0.00	200.00
07/24/2018	CLM - 0496482	Coastal Housing Partnership	Coastal Housing membership: Montecito Fire, 2018	0.00	1,195.00
08/22/2018	CLM - 0500361	FDAC FIRE ASSOCIATIONS OF CALIF	2018-2019 Membership dues	0.00	440.00
08/24/2018	CLM - 0500904	SANTA BARBARA CO FIRE CHIEF ASSOC	Annual membership dues: FY 2018-19	0.00	500.00
			Total Memberships	0.00	2,335.00
Line Item Account 7450 -- Office Expense					
07/02/2018	CLM - 0493660	STAPLES BUSINESS CREDIT	Office supplies	0.00	352.45
07/24/2018	CLM - 0496493	SANTA BARBARA TROPHY	Name plate: Nahas	0.00	6.53
08/14/2018	CLM - 0498832	STAPLES BUSINESS CREDIT	Office supplies	0.00	732.53
08/14/2018	CLM - 0498892	STREAMLINE OFFICE SOLUTIONS INC	Office copier usage fee, 6/30/18-7/29/18	0.00	335.86
08/22/2018	CLM - 0499523	The UPS Store	Shipping charges: 5/3/18 & 6/15/18	0.00	79.91
			Total Office Expense	0.00	1,507.28
Line Item Account 7460 -- Professional & Special Service					
07/01/2018	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Annual report printing costs	0.00	-2,435.00
07/02/2018	CLM - 0493528	INFORMACO EMEND BILLING SERVICE	IT support, July 2018	0.00	4,600.00
07/03/2018	CLM - 0493699	JDL Mapping	Mapping services, June 2018	0.00	753.01

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/12/2018	AUT - WCSTALE	ARACELI GIL PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-50.00
07/16/2018	CLM - 0495223	JOHN BADARACCO	Radio programming at Station 1	0.00	270.00
07/16/2018	CLM - 0495286	PRICE POSTEL & PARMA	Legal services, June 2018	0.00	12,401.00
07/26/2018	CLM - 0496630	SEVILLA PHOTOGRAPHY	Photography services	0.00	550.00
07/31/2018	AUT - SUTAXJE		SUTAX JE - July 2018	0.00	2.87
08/03/2018	CLM - 0497492	ARACELI GIL PETTY CASH CUSTODIAN	Petty cash - LiveScan fees	0.00	50.00
08/10/2018	CLM - 0498799	JAMES GRISWOLD	EMT Instruction: Module II	0.00	1,580.00
08/14/2018	CLM - 0498829	INFORMACO EMEND BILLING SERVICE	IT support, August 2018	0.00	4,600.00
08/14/2018	CLM - 0498840	JOHN BADARACCO	RAWS Maintenance	0.00	750.00
08/14/2018	CLM - 0498849	GEO ELEMENTS LLC	Thomas Fire Aftermath/CWPP Amendment	0.00	14,275.00
08/15/2018	CLM - 0499255	SANSUM CLINIC, OCCUPATIONAL MEDICINE	Employee testing (39)	0.00	2,240.00
08/15/2018	CLM - 0499383	CENTRAL COAST INFORMATION CENTER	Cultural resource survey proposed project sites	0.00	150.00
08/27/2018	CLM - 0500708	PRICE POSTEL & PARMA	Legal services, July 2018	0.00	6,195.50
			Total Professional & Special Service	0.00	45,932.38
Line Item Account 7507 -- ADP Payroll Fees					
07/06/2018	EFC - 0021272	ADP INC	ADP fees, 6/30/18	0.00	297.37
07/20/2018	EFC - 0021359	ADP INC	ADP fees, 7/15/18	0.00	226.08
08/10/2018	EFC - 0021511	ADP INC	ADP fees, 7/31/18	0.00	286.59
08/24/2018	EFC - 0021637	ADP INC	ADP fees, 8/24/18	0.00	226.08
			Total ADP Payroll Fees	0.00	1,036.12
Line Item Account 7510 -- Contractual Services					
07/01/2018	AUT - EACRvsl	SB County Sheriff Dept	Tri-Tech annual maintenance, 4/1-6/30/18	0.00	-4,264.00
07/01/2018	CLM - 0493252	RON TURLEY ASSOCIATES INC	Fleet software maintenance: FY 18-19	0.00	804.00
07/01/2018	CLM - 0493253	AMERAVANT	Website hosting fee, 7/1-12/31/18	0.00	534.00
07/01/2018	JE - 0172672		Tri-Tech CAD maintenance: 4/1/18-3/31/19	0.00	17,056.58

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
07/12/2018	AUT - WCSTALE	ARACELI GIL PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-9.99
07/30/2018	CLM - 0497219	TRITECH SOFTWARE SYSTEMS	TriTech MDC licenses/maintenance - deposit	0.00	2,440.00
08/03/2018	CLM - 0497492	ARACELI GIL PETTY CASH CUSTODIAN	Petty cash - Adobe PDF Pack App (914)	0.00	9.99
08/22/2018	CLM - 0500418	GOVERNMENTJOBS.COM	Neo Gov annual license fee, 9/15/18-9/14/19	0.00	3,097.00
			Total Contractual Services	0.00	19,667.58
Line Item Account 7530 -- Publications & Legal Notices					
08/15/2018	CLM - 0499257	SANTA BARBARA NEWS PRESS	Public notice: Preliminary budget 2018-19	0.00	96.72
			Total Publications & Legal Notices	0.00	96.72
Line Item Account 7650 -- Special Departmental Expense					
07/20/2018	CLM - 0496026	CARLOS LOMELI	Employee Recognition Shift Dinners	0.00	2,510.00
07/31/2018	JE - 0173642		MFPD share of LAFCO's 2018-19 Budget	0.00	14,708.00
08/22/2018	CLM - 0500403	ENTENMANN ROVIN CO	Badge for new firefighter, 169	0.00	124.44
			Total Special Departmental Expense	0.00	17,342.44
Line Item Account 7671 -- Special Projects					
07/01/2018	AUT - EACRvsl	US BANK CORPORATE PAYMENT SYSTEM	Public education supplies: helmets/stickers	0.00	-2,175.00
07/24/2018	CLM - 0496487	CREATIVE PRODUCT SOURCE INC	Public education supplies: Stickers (500)	0.00	262.62
07/31/2018	AUT - SUTAXJE		SUTAX JE - July 2018	0.00	20.35
			Total Special Projects	0.00	-1,892.03
Line Item Account 7730 -- Transportation and Travel					
07/12/2018	AUT - WCSTALE	ARACELI GIL PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-50.77
08/03/2018	CLM - 0497492	ARACELI GIL PETTY CASH CUSTODIAN	Petty cash - Refreshments for HazMat meeting	0.00	50.77
08/28/2018	CLM - 0500665	Alex Broumand	A. Broumand Reimb: Carr fire; meals hardware; toll	0.00	62.38
			Total Transportation and Travel	0.00	62.38

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Fund 3650 -- Montecito Fire Protection Dist

Post On	Document	Vendor/Employee Name	Description	Hours	Amount
Line Item Account 7731 -- Gasoline-Oil-Fuel					
07/01/2018	JE - 0173700		Reverse A/R accrual for MWD outstanding invoice	0.00	2,108.69
07/10/2018	CLM - 0494530	VILLAGE FUEL PARTNERS LP	Gasoline charges, June 2018	0.00	1,453.76
07/10/2018	CLM - 0494552	McCormix Corporation	Diesel fuel, 7/5/18	0.00	1,174.73
07/12/2018	AUT - WCSTALE	ARACELI GIL PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-150.70
07/24/2018	CLM - 0496477	McCormix Corporation	Diesel fuel, 7/18/18	0.00	1,445.52
07/31/2018	DJE - 0108060		MWD Reimb: Diesel fuel usage 6/20/18, accrued FY18	0.00	-2,108.69
08/03/2018	CLM - 0497492	ARACELI GIL PETTY CASH CUSTODIAN	Petty cash - Fuel reimb. for fire assignments	0.00	150.70
08/15/2018	CLM - 0499375	McCormix Corporation	Diesel fuel, 8/2/18	0.00	1,363.19
08/15/2018	CLM - 0499393	VILLAGE FUEL PARTNERS LP	Gasoline charges, July 2018	0.00	1,528.95
08/22/2018	CLM - 0500397	McCormix Corporation	Diesel fuel 8/16/18	0.00	1,096.04
08/28/2018	CLM - 0500665	Alex Broumand	A. Broumand Reimb: Carr fire fuel	0.00	32.16
					8,094.35
Total Gasoline-Oil-Fuel					
Line Item Account 7732 -- Training					
07/12/2018	AUT - WCSTALE	ARACELI GIL PETTY CASH CUSTODIAN	CANCEL WARRANT - VOIDED AFTER 6 MONTHS	0.00	-146.16
07/16/2018	CLM - 0495250	EMERGENCY MEDICAL SERVICES AUTHORITY (EMSA)	EMT Certification (1)	0.00	75.00
07/19/2018	CLM - 0495837	VENTURA COUNTY FIRE PROTECTION DISTRICT	Confined space rescue tech course: R. McCracken	0.00	20.00
07/20/2018	CLM - 0496022	BRANDON BENNEWATE	B. Bennewate Reimb: Trauma Symposium	0.00	190.00
07/23/2018	CLM - 0496200	SHAUN P DAVIS	S. Davis Reimb: Academy mileage	0.00	1,831.20
07/24/2018	CLM - 0496203	RYLAND MCCracken	R. McCracken Reimb: SBCH Trauma Symposium	0.00	190.00
08/03/2018	CLM - 0497492	ARACELI GIL PETTY CASH CUSTODIAN	Petty cash - A. Rupp: Pediatric Trauma Conf miles	0.00	20.33
08/03/2018	CLM - 0497492	ARACELI GIL PETTY CASH CUSTODIAN	Petty cash - D. Arnold: Lumber for training	0.00	53.59
08/03/2018	CLM - 0497492	ARACELI GIL PETTY CASH CUSTODIAN	Petty cash - N. Eubank: CPR Certification	0.00	72.24
08/15/2018	CLM - 0499262	SHAUN P DAVIS	S. Davis Reimb: Chief Officer 3C	0.00	926.05



Cost Transactions

From 7/1/2018 to 8/31/2018

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
Line Item Account 7760 -- Utilities					
07/09/2018	MIC - 0109383	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	369.54
07/09/2018	MIC - 0109383	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	218.66
07/16/2018	CLM - 0495245	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,668.55
07/16/2018	MIC - 0109661	THE GAS COMPANY	Gas service, Sta. 1 - 07/03/18	0.00	47.06
07/16/2018	MIC - 0109661	THE GAS COMPANY	Gas service, Sta. 2 - 07/03/18	0.00	50.71
08/14/2018	MIC - 0110797	MONTECITO WATER DISTRICT	Water service, Sta. 1	0.00	426.12
08/14/2018	MIC - 0110797	MONTECITO WATER DISTRICT	Water service, Sta. 2	0.00	228.09
08/15/2018	CLM - 0499130	SOUTHERN CALIFORNIA EDISON	Electricity service, Sta. 1 & 2	0.00	2,909.87
08/15/2018	MIC - 0110792	THE GAS COMPANY	Gas service, Sta. 1 - 7/3/18-8/1/18	0.00	50.47
08/15/2018	MIC - 0110792	THE GAS COMPANY	Gas service, Sta. 2 - 7/3/18-8/2/18	0.00	57.12
Total Training				0.00	3,232.25
Total Utilities				0.00	7,026.19
Total Montecito Fire Protection Dist				0.00	4,310,199.49

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	8/31/2016 Year-To-Date Actual	8/31/2017 Year-To-Date Actual	8/31/2018 Year-To-Date Actual
Revenues			
Taxes			
3010 -- Property Tax-Current Secured	0.00	0.00	0.00
3011 -- Property Tax-Unitary	0.00	0.00	0.00
3015 -- PT PY Corr/Escapes Secured	0.00	0.00	0.00
3020 -- Property Tax-Current Unsecd	0.00	0.00	0.00
3040 -- Property Tax-Prior Secured	0.00	0.00	0.00
3050 -- Property Tax-Prior Unsecured	0.00	0.00	0.00
3054 -- Supplemental Pty Tax-Current	0.00	0.00	0.00
Taxes	0.00	0.00	0.00
Use of Money and Property			
3380 -- Interest Income	0.00	0.00	0.00
3381 -- Unrealized Gain/Loss Invstmnts	0.00	0.00	0.00
3409 -- Other Rental of Bldgs and Land	0.00	0.00	0.00
Use of Money and Property	0.00	0.00	0.00
Intergovernmental Revenue-State			
3750 -- State-Emergency Assistance	0.00	0.00	25,981.23
4220 -- Homeowners Property Tax Relief	0.00	0.00	0.00
Intergovernmental Revenue-State	0.00	0.00	25,981.23
Intergovernmental Revenue-Federal			
4476 -- Federal Emergency Assistance	0.00	0.00	0.00
Intergovernmental Revenue-Federal	0.00	0.00	0.00
Charges for Services			
5105 -- Reimb for District Services	-0.26	-0.35	-25,981.00
Charges for Services	-0.26	-0.35	-25,981.00

Financial Trend

As of: 8/31/2018
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	8/31/2016 Year-To-Date Actual	8/31/2017 Year-To-Date Actual	8/31/2018 Year-To-Date Actual
Miscellaneous Revenue			
5895 -- Other-Donations	0.00	0.00	0.00
5909 -- Other Miscellaneous Revenue	0.00	6,085.46	0.00
Miscellaneous Revenue	0.00	6,085.46	0.00
Revenues	-0.26	6,085.11	0.23
Expenditures			
Salaries and Employee Benefits			
6100 -- Regular Salaries	899,417.64	889,796.33	1,847,014.35
6300 -- Overtime	8,703.44	1,087.30	1,314.80
6301 -- Overtime - Reimbursable	218,913.56	437,215.38	129,956.96
6310 -- Overtime - Constant Staffing	67,566.61	75,991.77	28,008.21
6400 -- Retirement Contribution	844,518.05	1,007,337.54	1,219,456.71
6450 -- Supp Retirement Contribution	0.00	0.00	0.00
6550 -- FICA/Medicare	16,949.07	20,189.07	29,307.93
6600 -- Health Insurance Contrib	379,663.34	285,699.68	442,776.27
6700 -- Unemployment Ins Contribution	79.43	67.53	73.04
6900 -- Workers Compensation	523,824.99	591,947.36	409,634.45
Salaries and Employee Benefits	2,959,636.13	3,309,331.96	4,107,542.72
Services and Supplies			
7030 -- Clothing and Personal	36,953.65	6,287.61	525.62
7050 -- Communications	11,804.97	19,142.72	20,882.30
7060 -- Food	0.00	0.00	0.00
7070 -- Household Supplies	4,294.01	3,627.79	4,054.49
7090 -- Insurance	25,661.93	26,537.00	32,017.00
7120 -- Equipment Maintenance	1,734.08	1,384.79	11,698.62
7200 -- Structure & Ground Maintenance	1,888.00	2,641.07	1,618.52

Financial Trend

As of: 8/31/2018
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	8/31/2016 Year-To-Date Actual	8/31/2017 Year-To-Date Actual	8/31/2018 Year-To-Date Actual
7205 -- Fire Defense Zone	8,702.05	11,575.00	6,338.50
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00
7324 -- Audit and Accounting Fees	3,400.75	0.00	3,113.50
7348 -- Instruments & Equip. < \$5000	0.00	4,761.29	2,571.18
7363 -- Equipment Maintenance	11,554.43	8,996.81	10,681.20
7400 -- Medical, Dental and Lab	5,911.77	3,299.34	4,715.18
7430 -- Memberships	1,335.00	940.00	2,335.00
7450 -- Office Expense	1,655.41	2,841.03	1,507.28
7460 -- Professional & Special Service	27,502.75	47,715.43	45,932.38
7507 -- ADP Payroll Fees	781.66	813.67	1,036.12
7510 -- Contractual Services	21,725.36	25,626.68	19,667.58
7530 -- Publications & Legal Notices	2,951.56	2,549.84	96.72
7546 -- Administrative Expense	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	919.92	0.00	0.00
7630 -- Small Tools & Instruments	2,109.36	301.69	0.00
7650 -- Special Departmental Expense	11,816.62	13,915.83	17,342.44
7671 -- Special Projects	0.00	0.00	-1,892.03
7730 -- Transportation and Travel	2,293.22	1,278.80	62.38
7731 -- Gasoline-Oil-Fuel	3,325.72	5,574.47	8,094.35
7732 -- Training	4,123.78	354.68	3,232.25
7760 -- Utilities	6,017.24	6,386.59	7,026.19
Services and Supplies	198,463.24	196,552.13	202,656.77
Capital Assets			
8300 -- Equipment	0.00	-6,478.45	0.00
Capital Assets	0.00	-6,478.45	0.00
Expenditures	3,158,099.37	3,499,405.64	4,310,199.49

Financial Trend

As of: 8/31/2018
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	8/31/2016 Year-To-Date Actual	8/31/2017 Year-To-Date Actual	8/31/2018 Year-To-Date Actual
Other Financing Sources & Uses			
Other Financing Uses			
7901 -- Oper Trf (Out)	406,068.00	155,000.00	0.00
Other Financing Uses	406,068.00	155,000.00	0.00
Other Financing Sources & Uses	-406,068.00	-155,000.00	0.00
Changes to Fund Balances			
Decrease to Restricted	0.00	0.00	0.00
9797 -- Unrealized Gains	0.00	0.00	0.00
Decrease to Restricted	0.00	0.00	0.00
Changes to Fund Balances	0.00	0.00	0.00
Montecito Fire Protection Dist	-3,564,167.63	-3,648,320.53	-4,310,199.26
Net Financial Impact	-3,564,167.63	-3,648,320.53	-4,310,199.26

Expenditure Trend

As of: 8/31/2018
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	3/31/2018 Month-To-Date Actual	4/30/2018 Month-To-Date Actual	5/31/2018 Month-To-Date Actual	6/30/2018 Month-To-Date Actual	7/31/2018 Month-To-Date Actual	8/31/2018 Month-To-Date Actual
Expenditures						
Salaries and Employee Benefits						
6100 -- Regular Salaries	1,036,437.65	382,018.68	-38,018.67	771,003.63	458,509.59	1,388,504.76
6300 -- Overtime	0.00	0.00	28,588.20	46,888.31	0.00	1,314.80
6301 -- Overtime - Reimbursable	0.00	0.00	45,736.42	27,538.09	0.00	129,956.96
6310 -- Overtime - Constant Staffing	0.00	0.00	632,656.54	251,707.50	0.00	28,008.21
6400 -- Retirement Contribution	110,943.57	115,248.26	112,324.24	170,391.45	1,049,804.00	169,652.71
6450 -- Supp Retirement Contribution	0.00	0.00	0.00	0.00	0.00	0.00
6550 -- FICA/Medicare	15,180.64	4,854.92	9,387.60	15,139.60	6,941.88	22,366.05
6600 -- Health Insurance Contrib	148,094.55	151,374.54	149,603.75	154,686.96	153,663.95	289,112.32
6700 -- Unemployment Ins Contribution	317.92	34.59	27.40	51.50	0.00	73.04
6900 -- Workers Compensation	0.00	0.00	0.00	0.00	409,634.45	0.00
Total Salaries and Employee Benefits	1,310,974.33	653,530.99	940,305.48	1,437,407.04	2,078,553.87	2,028,988.85
Services and Supplies						
7030 -- Clothing and Personal	45,325.81	918.56	82.74	5,873.66	11.41	514.21
7050 -- Communications	16,204.46	12,227.02	17,193.84	9,439.60	7,958.80	12,923.50
7060 -- Food	9,853.14	2,353.38	3,298.27	2,537.93	0.00	0.00
7070 -- Household Supplies	1,472.97	8,819.72	1,466.51	5,628.05	1,898.35	2,156.14
7090 -- Insurance	0.00	0.00	0.00	0.00	0.00	32,017.00
7120 -- Equipment Maintenance	17,286.12	10,454.41	11,219.41	3,647.42	3,066.40	8,632.22
7200 -- Structure & Ground Maintenance	1,753.36	1,362.78	550.00	11,290.81	855.00	763.52
7205 -- Fire Defense Zone	1,941.40	0.00	0.00	17,400.00	0.00	6,338.50
7322 -- Consulting & Mgmt Fees	0.00	0.00	0.00	536.85	0.00	0.00
7324 -- Audit and Accounting Fees	3,990.25	0.00	3,990.25	0.00	0.00	3,113.50
7348 -- Instruments & Equip. < \$5000	2,394.66	0.00	0.00	12,419.58	0.00	2,571.18
7363 -- Equipment Maintenance	4,141.87	7,792.30	6,674.16	45,281.56	2,518.31	8,162.89
7400 -- Medical, Dental and Lab	3,838.56	687.16	1,032.30	1,972.72	537.13	4,178.05
7430 -- Memberships	0.00	0.00	0.00	319.00	1,395.00	940.00

Expenditure Trend

As of: 8/31/2018
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	3/31/2018 Month-To-Date Actual	4/30/2018 Month-To-Date Actual	5/31/2018 Month-To-Date Actual	6/30/2018 Month-To-Date Actual	7/31/2018 Month-To-Date Actual	8/31/2018 Month-To-Date Actual
7450 -- Office Expense	3,715.40	845.46	2,296.05	6,689.44	358.98	1,148.30
7460 -- Professional & Special Service	13,565.84	30,951.02	80,459.45	48,475.26	16,091.88	29,840.50
7507 -- ADP Payroll Fees	1,056.98	513.75	498.23	487.37	523.45	512.67
7510 -- Contractual Services	704.38	300.00	25.34	7,486.61	16,560.59	3,106.99
7530 -- Publications & Legal Notices	0.00	0.00	0.00	0.00	0.00	96.72
7546 -- Administrative Expense	0.00	221,362.00	0.00	0.00	0.00	0.00
7580 -- Rents/Leases-Structure	0.00	965.28	0.00	0.00	0.00	0.00
7630 -- Small Tools & Instruments	485.66	0.00	0.00	2,161.98	0.00	0.00
7650 -- Special Departmental Expense	2,388.13	0.00	3,745.89	56,928.52	17,218.00	124.44
7671 -- Special Projects	0.00	0.00	0.00	6,391.43	-1,892.03	0.00
7730 -- Transportation and Travel	3,396.03	292.80	6,263.49	17,727.92	-50.77	113.15
7731 -- Gasoline-Oil-Fuel	7,616.02	13,040.04	5,590.23	2,347.45	3,923.31	4,171.04
7732 -- Training	5,974.62	1,260.18	3,589.00	16,872.75	2,160.04	1,072.21
7760 -- Utilities	3,357.45	2,003.92	2,141.74	3,309.56	3,354.52	3,671.67
Total Services and Supplies	150,463.11	316,149.78	150,116.90	285,225.47	76,488.37	126,168.40
Capital Assets						
8300 -- Equipment	20,482.98	3,077.34	0.00	0.00	0.00	0.00
Total Capital Assets	20,482.98	3,077.34	0.00	0.00	0.00	0.00
Total Expenditures	1,481,920.42	972,758.11	1,090,422.38	1,722,632.51	2,155,042.24	2,155,157.25
Other Financing Sources & Uses						
Other Financing Uses						
7901 -- Oper Trf (Out)	0.00	0.00	0.00	460,000.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00	460,000.00	0.00	0.00
Total Other Financing Sources & Uses	0.00	0.00	0.00	460,000.00	0.00	0.00

Expenditure Trend

As of: 8/31/2018
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	3/31/2018 Month-To-Date Actual	4/30/2018 Month-To-Date Actual	5/31/2018 Month-To-Date Actual	6/30/2018 Month-To-Date Actual	7/31/2018 Month-To-Date Actual	8/31/2018 Month-To-Date Actual
Changes to Fund Balances						
Changes to Nonspendable						
9602 -- Receivables	0.00	72,613.00	0.00	0.00	0.00	0.00
Total Changes to Nonspendable	0.00	72,613.00	0.00	0.00	0.00	0.00
Total Changes to Fund Balances	0.00	72,613.00	0.00	0.00	0.00	0.00
Total Montecito Fire Protection Dist	1,481,920.42	1,045,371.11	1,090,422.38	2,182,632.51	2,155,042.24	2,155,157.25
Total Report	1,481,920.42	1,045,371.11	1,090,422.38	2,182,632.51	2,155,042.24	2,155,157.25

Agenda Item #3

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits TrustAccount Report for the Period
7/1/2018 to 7/31/2018Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 7/1/2018	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 7/31/2018
OPEB	\$11,123,663.88	\$0.00	\$200,839.35	\$4,728.00	\$0.00	\$0.00	\$11,319,775.23
PENSION	\$1,823,877.51	\$0.00	\$18,313.44	\$771.93	\$0.00	\$0.00	\$1,841,419.02
Totals	\$12,947,541.39	\$0.00	\$219,152.79	\$5,499.93	\$0.00	\$0.00	\$13,161,194.25

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	1.81%	3.03%	8.01%	6.87%	7.01%	-	1/19/2010
PENSION	1.00%	1.82%	3.33%	-	-	-	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

MONTECITO FIRE PROTECTION DISTRICT
PARS Post-Employment Benefits Trust**Account Report for the Period**
7/1/2017 to 6/30/2018Stephen Hickman
Fire Chief
Montecito Fire Protection District
595 San Ysidro Rd.
Santa Barbara, CA 93108**Account Summary**

Source	Beginning Balance as of 7/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 6/30/2018
OPEB	\$10,314,550.71	\$0.00	\$805,326.64	\$52,549.97	\$0.00	\$56,336.50	\$11,123,663.88
PENSION	\$1,200,026.44	\$600,000.00	\$30,638.64	\$6,787.57	\$0.00	\$0.00	\$1,823,877.51
Totals	\$11,514,577.15	\$600,000.00	\$835,965.28	\$59,337.54	\$0.00	\$56,336.50	\$12,947,541.39

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	0.16%	1.21%	7.80%	6.59%	7.21%	-	1/19/2010
PENSION	0.10%	0.46%	2.64%	-	-	-	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

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

OPEB Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
August 2017 (Old)	(1,396.65)	1,396.65	-	-	0.00	
August 2017 (New)	10,536,067.69	(1,396.65)	56,617.75	4,400.72	10,586,888.07	0.54%
September 2017	10,586,888.07	-	143,996.22	4,402.55	10,726,481.74	1.36%
October 2017	10,726,481.74	-	118,582.95	4,443.80	10,840,620.89	1.11%
November 2017	10,840,620.89	-	132,800.00	4,481.78	10,968,939.11	1.23%
December 2017	10,968,939.11	-	119,075.97	2,322.86	11,085,692.22	1.09%
January 2018	11,085,692.22	-	315,728.83	6,892.92	11,394,528.13	2.85%
February 2018	11,394,528.13	-	(305,560.59)	4,762.14	11,084,205.40	-2.68%
March 2018	11,084,205.40	-	(75,134.38)	4,656.73	11,004,414.29	-0.68%
April 2018	11,004,414.29	-	1,268.33	4,684.16	11,000,998.46	0.01%
May 2018	11,000,998.46	-	114,259.72	4,682.55	11,110,575.63	1.04%
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%
Total		-	840,289.83	55,185.64		

Pension Account

Month	Beginning Balance	Contributions	Earnings	Expenses	Ending Balance	1-M %
August 2017	1,203,599.99	-	5,223.36	311.90	1,208,511.45	0.43%
September 2017	1,208,511.45	-	5,161.86	414.97	1,213,258.34	0.43%
October 2017	1,213,258.34	-	7,337.96	469.82	1,220,126.48	0.60%
November 2017	1,220,126.48	-	6,469.28	471.34	1,226,124.42	0.53%
December 2017	1,226,124.42	600,000.00	9,794.41	226.39	1,835,692.44	0.80%
January 2018	1,835,692.44	-	14,820.18	891.06	1,849,621.56	0.81%
February 2018	1,849,621.56	-	(29,649.22)	728.74	1,819,243.60	-1.60%
March 2018	1,819,243.60	-	(646.95)	719.72	1,817,876.93	-0.04%
April 2018	1,817,876.93	-	(6,326.92)	770.53	1,810,779.48	-0.35%
May 2018	1,810,779.48	-	12,901.02	767.29	1,822,913.21	0.71%
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%
Total		600,000.00	48,952.08	7,559.50		

Agenda Item #4

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2018-19**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2018-19	Final Budget FY 2017-18	Increase/ (Decrease)
REVENUES					
Taxes					
3010	Property Tax - Secured		14,723,000	15,939,945	(1,216,945)
3011	Property Tax - Unitary		144,700	144,700	-
3015	Property Tax - Escapes Secured		73,238	83,500	(10,262)
3020	Property Tax - Unsecured		705,255	727,065	(21,810)
3040	Property Tax - Prior Secured		21,033	23,980	(2,947)
3050	Property Tax - Prior Unsecured		5,850	5,850	-
3054	Supplemental Property Tax - Current		<u>183,935</u>	<u>367,870</u>	<u>(183,935)</u>
	Total Taxes Revenue		15,857,011	17,292,910	(1,435,899)
Use of Money and Property					
3380	Interest Income		20,000	14,700	5,300
3381	Unrealized Gain/Loss Invstmnts (County)		-	-	-
3409	Rental Property Income		<u>-</u>	<u>52,260</u>	<u>(52,260)</u>
	Total Use of Money and Property		20,000	66,960	(46,960)
Intergovernmental Revenue - State					
3750	State-Emergency Assistance (Fire Asgmt)		345,000	325,000	20,000
4220	Homeowners Property Tax Relief		<u>82,610</u>	<u>82,610</u>	<u>-</u>
	Total Intergovernmental Revenue - State		427,610	407,610	20,000
Intergovernmental Revenue - Federal					
4476	Federal Emergency Assistance (Fire Asgmt)		<u>140,000</u>	<u>130,000</u>	<u>10,000</u>
	Total Intergovernmental Revenue - Federal		140,000	130,000	10,000
Charges for Services					
5105	Reimbursement for District Services		198,595	192,810	5,785
	AMR First Response Payment		106,615	-	-
	CSFD Dispatch Services		<u>91,980</u>	<u>89,300</u>	<u>-</u>
	Total Charges for Services		198,595	192,810	5,785
Miscellaneous Revenue					
5909	Other Miscellaneous Revenue		7,500	7,500	-
	Westmont Payment		4,500	-	-
	Other		<u>3,000</u>	<u>3,000</u>	<u>-</u>
	Total Miscellaneous Revenue		7,500	7,500	-
	TOTAL GENERAL FUND REVENUES		<u>16,650,716</u>	<u>18,097,790</u>	<u>(1,447,074)</u>

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2018-19**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2018-19	Final Budget FY 2017-18	Increase/ (Decrease)
EXPENDITURES					
Salaries & Employee Benefits		7			
6100	Regular Salaries		7,937,225	7,522,810	414,415
	Salaries		7,740,600	7,321,760	
	Auxiliaries		20,000	20,000	
	Directors' fees		26,625	31,050	
	Vacation Redemption Program		75,000	75,000	
	Vacation Deferred Comp Program		75,000	75,000	
6300	Overtime		130,000	125,000	5,000
6301	Overtime - Fire Reimbursable		485,000	455,000	30,000
6310	Overtime - Constant Staffing		795,000	750,000	45,000
6400	Retirement Contributions		2,539,640	2,238,015	301,625
6450	Supp Retirement Contribution		-	2,660,000	(2,660,000)
6550	FICA/Medicare		134,325	126,965	7,360
6600	Insurance Contributions		1,962,500	1,812,680	149,820
	Health Insurance		1,714,440	1,575,175	
	Dental Insurance		198,390	188,680	
	Vision Insurance		36,555	35,695	
	Life Insurance		9,115	9,130	
	Employee Assistance Program		1,500	1,500	
	Flexible Spending Account Admin.		2,500	2,500	
6700	Unemployment Insurance		10,040	10,820	(780)
6900	Workers Compensation Insurance		<u>625,000</u>	<u>575,000</u>	<u>50,000</u>
	Total Salaries & Employee Benefits		14,618,730	16,276,290	(1,657,560)
Services & Supplies					
7030	Clothing and PPE	4	53,000	52,500	500
	Operational		12,000	12,000	
	Turnout sets		41,000	35,000	
	PPE: Defend uniform shirts		-	5,500	
7050	Communications	4	99,500	99,500	-
7060	Food	7	2,500	2,500	-
7070	Household Supplies	6	30,250	34,850	(4,600)
	Operational		30,250	31,350	
	Washer/dryer, Sta. 2		-	3,500	
7090	Insurance: Liability/Auto/Prop.	2,6	31,000	31,000	-
7120	Equipment Maintenance	6	35,000	35,000	-
7200	Structure and Ground Maintenance	6	26,550	43,550	(17,000)
	Operational		26,550	26,550	
	Rental property		-	5,500	
	Dept. Ops. Center room upgrades		-	9,000	
	TV monitors (3)	5	-	2,500	
7205	Fire Defense Zone (Hazard Mitigation)	1	236,000	236,000	-
7322	Consulting and Management Fees	1,6	3,350	3,350	-

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2018-19**

FUND 3650 - GENERAL FUND					
Account	Line Item Description	Strategic Plan Goal Ref.	Final Budget FY 2018-19	Final Budget FY 2017-18	Increase/ (Decrease)
7324	Audit and Accounting Fees	9	25,000	25,000	-
7348	Instruments & Equip. < \$5,000	6	11,000	85,000	(74,000)
	Hose equipment and maintenance	4	6,000	6,000	
	Rope rescue equipment maintenance	4	5,000	5,000	
	Mobile radios and chargers	4	-	4,450	
	MDCs for engines	4	-	20,000	
	Multi-gas monitors (4)/calibration syst.	4	-	13,000	
	King radios (8) and microphones (16)	4	-	15,300	
	Drone and accessories	5	-	4,650	
	Incident scene lights (3)	4	-	8,200	
	Airbag lifts set	4	-	8,400	
7363	Equipment Maintenance (Vehicles)	6	63,000	69,500	(6,500)
	Operational	4,5	63,000	63,000	
	LED headlights for E91/E92		-	6,500	
7400	Medical & First Aid Supplies	4	30,000	38,100	(8,100)
	Operational		30,000	30,000	
	Fireline paramedic AEDs (2)		-	8,100	
7430	Memberships	7	12,500	12,500	-
7450	Office Expense	All	27,500	27,500	-
	Operational		27,500	27,500	
7460	Professional and Special Services		302,500	359,750	(57,250)
	Operational	2,4,5	232,500	249,750	
	Public Information and Education	1	45,000	45,000	
	EMS system study	5	25,000	25,000	
	GIS mapping/response project	5	-	20,000	
	Employee Wellness Program	7	-	20,000	
7507	ADP Payroll Fees	9	7,500	7,500	-
7510	Contractual Services	4,5	52,000	61,600	(9,600)
7530	Publications & Legal Notices	9	6,000	6,000	-
7546	Administrative Tax Expense	9	240,000	240,000	-
7580	Rents & Leases (Gibraltar)	4	4,500	4,500	-
7630	Small Tools & Instruments	4	13,000	20,100	(7,100)
	Operational		10,000	10,000	
	HazMat team equipment		3,000	3,000	
	Patrol 91/92 equipment		-	7,100	
7650	Special District Expense	9	553,500	63,500	490,000
	Operational (permits, fees, other)		8,000	8,000	
	LAFCO		13,000	13,000	
	Promotion/new hire expenses		2,500	2,500	
	Thomas Fire/Debris Flow Cost	3	530,000	-	
	Centennial Anniversary	1,9	-	30,000	
	Op Area Comd Trailer contribution	2, 4	-	10,000	

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2018-19**

FUND 3650 - GENERAL FUND						
<u>Account</u>	<u>Line Item Description</u>	<u>Strategic Plan Goal Ref.</u>	<u>Final Budget FY 2018-19</u>	<u>Final Budget FY 2017-18</u>	<u>Increase/ (Decrease)</u>	
7671	Special Projects	1,2	23,000	38,000	(15,000)	
	Public Education materials		7,500	7,500		
	Hazard abatement brochure		6,000	6,000		
	Evacuation drill expenses		5,000	5,000		
	Neighborhood chipping flyer		4,500	4,500		
	Fire prevention publication		-	15,000		
7730	Transportation and Travel	5,7	35,000	35,000	-	
7731	Gasoline/Oil/Fuel	3,4,6	55,000	55,000	-	
7732	Training	7	87,750	87,750	-	
7760	Utilities	6	43,000	48,000	(5,000)	
	Operational		43,000	-	-	
	Rental housing utilities		-	5,000	-	
	Total Services & Supplies		2,108,900	1,822,550	286,350	
Capital Assets						
8300	Equipment		315,000	414,200	(99,200)	
	Facility repairs: roof, generator, backup system (UPS)	6	250,000	277,000		
	CAD Microwave Point to Point System	4	65,000	-		
	Rental property upgrades	6	-	50,000		
	Voice logging recorder equipment	4	-	29,000		
	Portable weather station (RAWS)	2	-	20,000		
	Commercial grade treadmills (2)	8	-	17,000		
	Dept. Ops. Center lights upgrade	1,6	-	15,000		
	Forcible entry training equipment	4,7	-	6,200		
	Dispatch radio analog circuits		-	-		
	Total Capital Assets		315,000	414,200	(99,200)	
	TOTAL EXPENDITURES		17,042,630	18,513,040	(1,470,410)	
OTHER FINANCING USES						
Other Financing Uses						
7901	Tfr To Pension Obligation Fund (3651)	9	-	155,000	(155,000)	
7901	Tfr To Capital Reserves Fund (3652)	4,6	422,000	460,000	(38,000)	
7901	Tfr To Land & Building Fund (3653)	4,6	-	-	-	
	Total Other Financing Uses		422,000	615,000	(193,000)	
	TOTAL EXPENDITURES AND TRANSFERS		17,464,630	19,128,040		
	Net Financial Impact		(813,914)	(1,030,250)		

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2018-19**

FUND 3652 - CAPITAL RESERVES FUND			
Account	Line Item Description	Final Budget FY 2018-19	Final Budget FY 2017-18
REVENUES			
Use of Money and Property			
3380	Interest Income	10,000	10,000
	Total Use of Money and Property	10,000	10,000
Financing Sources			
5910	Transfer from General Fund (3650)	422,000	460,000
	Total Financing Sources	422,000	460,000
	TOTAL FUND REVENUES	432,000	470,000
EXPENDITURES			
Capital Assets			
8300	Apparatus (Engine 391 - Type 3) - Paid in FY18	432,000	432,000
	Apparatus (Engine 91 - Type 1)	790,000	-
	Vehicle (Battalion Chief 915)	-	80,000
	Total Capital Assets	1,222,000	512,000
	TOTAL EXPENDITURES	1,222,000	512,000
	Net Financial Impact	<u>(790,000)</u>	<u>(42,000)</u>

**MONTECITO FIRE PROTECTION DISTRICT
FINAL BUDGET DETAIL
FISCAL YEAR 2018-19**

FUND 3653 - LAND AND BUILDING FUND			
Account	Line Item Description	Final Budget FY 2018-19	Final Budget FY 2017-18
REVENUES			
Use of Money and Property			
3380	Interest Income	15,000	15,000
	Total Use of Money and Property	15,000	15,000
	TOTAL FUND REVENUES	15,000	15,000
EXPENDITURES			
Capital Assets			
8100	Land	200,000	200,000
	Total Capital Assets	200,000	200,000
	TOTAL EXPENDITURES	200,000	200,000
	Net Financial Impact	(185,000)	(185,000)

RESOLUTION NO. 2018-16**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE MONTECITO FIRE PROTECTION DISTRICT
IN THE MATTER OF THE ADOPTION OF THE
FINAL BUDGET FOR THE FISCAL YEAR 2018-19**

WHEREAS, Section 13890 of the Health & Safety Code requires that the District Board adopt a preliminary budget conforming to the Accounting Procedures for Special Districts and the Budget Procedures for Special Districts, as described, on or before June 30 of each year; and

WHEREAS, the publication required by section 13893 was made; and

WHEREAS, the Board of Directors met at a regular meeting on June 25, 2018, to consider the District's preliminary budget for fiscal year 2018-19 as described and recommended for approval by the Fire Chief, and so adopted said preliminary budget; and

WHEREAS, the Board of Directors on June 25, 2018, ordered that the preliminary budget be available for inspection between the hours of 8:00 a.m. and 5:00 p.m. on regular business days at Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, and said budget has been available as described; and

WHEREAS, the Board of Directors on June 25, 2018, set September 24, 2018 at 2:00 p.m. at the Montecito Fire Protection District, 595 San Ysidro Road, Santa Barbara, California, as the time to consider and adopt the final budget as required by law, providing that any person may appear and be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, no person appeared at the regular meeting to be heard regarding any item in the budget or regarding the addition of other items; and

WHEREAS, after making any necessary changes in the preliminary budget the Board is prepared to adopt a final budget;

NOW, THEREFORE, BE IT AND IT IS HEREBY ORDERED AND RESOLVED AS FOLLOWS:

1. That the Board of Directors adopts the fiscal year 2018-19 final budget for the Montecito Fire Protection District in the form recommended by the Fire Chief at the Board's regular meeting of September 24, 2018.

In summary, the final budget provides as follows:

<u>Fund 3650 – General Fund</u>	
Salaries & Employee Benefits	\$ 14,618,730
Services & Supplies	2,108,900
Capital Assets	315,000
Transfer to Capital Reserves	<u>422,000</u>
	\$ 17,464,630
<u>Fund 3652 – Capital Outlay</u>	
Capital Assets	\$ 1,222,000
<u>Fund 3653 – Land & Building</u>	
Capital Assets	\$ 200,000

2. That a copy of said budget shall be forwarded to the County Auditor as required by Health & Safety Code Section 13895. Copies shall be kept on file with District records and shall be available for public inspection.
3. That on July 24, 2018, the voters of the District approved a measure authorizing the District to appropriate the combined total of all revenues from taxes, assessments, interest and any subventions or other aid received in the 2018-19 fiscal year.

PASSED AND ADOPTED by the Governing Board of the Montecito Fire Protection District this 24th day of September, 2018, by the following vote, to wit:

AYES:
NAYS:
ABSTAIN:
ABSENT:

President of the Board of Directors
Montecito Fire Protection District

ATTEST:

Secretary of the Board of Directors
Montecito Fire Protection District

DRAFT